

RESOLUTION #2018-04

RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF THE COUNTY OF IMPERIAL MAKING A DETERMINATION AND APPROVING THE SAP (SERVICE AREA PLAN)/MSR (MUNICIPAL SERVICE REVIEW) FOR THE CITY OF CALIPATRIA CL 1-16.

RESOLVED, by the Local Agency Formation Commission of Imperial, State of California, that

WHEREAS, the Commission held a public hearing on January 25, 2018; and

WHEREAS, the Commission approved the SAP/MSR update with a 5-0 vote; and

WHEREAS, the Commission finds the SAP/MSR is in substantial compliance with the provisions of the Cortese-Knox-Hertzberg reorganization Act of 2000 and the Imperial LAFCO Policy and Procedures.

NOW THEREFORE, BE IT DETERMINED, ORDERED AND RESOLVED AS FOLLOWS:

- I: Certify that the Service Area Plan(SAP)/Municipal Service Review(MSR) is exempt from CEQA.
- II: Make the finding that this Service Area Plan/Municipal Service Review is in substantial compliance with the provisions of the Cortese-Knox-Hertzberg Reorganization Act of 2000 and the Imperial LAFCO Policy and Procedures.
- III: Make the findings pursuant to Government Code Section § 56425 that:
 - a. The Service Area Plan/Municipal Service Plan has been reviewed by the Executive Officer and the Commission and the City has the capacity and ability to provide services within the area.
 - b. The Service Area Plan/Municipal Service Review will provide for logical and orderly development for the City.
 - c. The Sphere of Influence currently adopted remains adequate for any projected growth of the City, **and remains the same.**
- IV: The Commission finds that, the present land uses within the boundaries of the Service Area Plan/Municipal Service Review are residential, commercial, industrial public facilities, and open space. The land uses intended for these areas were planned by the City of Calipatria to be within the framework of the County of

Imperial's General Plan guidelines estimating build out both within the City limits and the Sphere of Influence.

The Commission finds that, the present services available to the areas within the proposed boundaries are limited to those identified in the attached. Any expansion of services by the City, other than those listed herein would require LAFCO approval.

The Commission finds that the Service Area Plan/Municipal Service Review as provided by the City has the ability to provide services within its current and proposed boundary limits and the document provided indicates that the City has a plan whereby it can provide these services. The City must however make every effort to implement the recommended actions and any other actions to continue viability.

The Commission finds that, there are no known social or economic communities of interest in the areas.

V: Since there have been no protests received, the Commission adopts and approves the revised Service Area Plan (SAP/MSR) as attached, and re-adopts the current Sphere of Influence.

VI: The City shall obtain from Golden State Water Company a letter or equivalent document to show that Golden State Water Company has adequate capacity to service existing and projected growth of the City.

PASSED, ADOPTED AND APPROVED this 25th day of **January 2018** by the Local Agency Formation Commission and the following roll call votes:

AYES: Froelich, Jackson, Kelley, Castillo, West

NAYS: None

ABSENT: None

Maria Nava-Froelich, Chair



Jurg Heuberger, Executive Officer



CALIPATRIA SERVICE AREA PLAN

Prepared For:

The City of Calipatria
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Updated January 2018

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1.0 EXECUTIVE SUMMARY

The purpose of the Service Area Plan (Plan) is to provide the Imperial County Local Agency Formation Commission (LAFCO) with enough information to demonstrate that future public facilities have been identified and will be available to serve future development within the Sphere of Influence in accordance with the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000. This Plan may also be used by City staff and residents to determine future demand for public facilities and services. This document complies with the requirements of Section 56653(b) regarding the preparation of a plan for providing services (Service Area Plan) and provides the information necessary for LAFCO to conduct a municipal services review in compliance with Section 56430.

The following definitions will be helpful in understanding this executive summary:

Population Projections- Population projections provide the anticipated population in five year increments up to the year 2035 and were derived using estimates from the California Department of Finance E-5 City/County Population and Housing Estimates which includes a breakdown of those in households and group quarters (prison). In most cases throughout this document, only the household population was used to determine the demand for most public facilities. Prison population was used to analyze the demand for water and wastewater services.

Performance Standard- A performance standard is the desired level of service that a public agency must provide.

Facility Analysis- The facility analysis determines the existing and future impacts or demands of public facilities and a per-capita cost based on the 17/18 Adopted Budget (Appendix A).

I. POPULATION PROJECTIONS

The population projections are taken from the 2017 California Department of Finance which had the current 2017 population estimated at 3,696. An additional and approximate institutionalized population capacity of 4,000 are inmates at the Calipatria State Prison. For the purposes of this Service Area Plan the inmates are subtracted from the total population to leave a net number of residents. These net numbers are used to calculate future demand, per capita costs, and future costs for services in Calipatria.

Table 1.1-1 Population Projections

Year	Projected Population (Excluding inmates)
2017	3,696
2020	3,764
2025	3,880
2030	4,000
2035	4,124

Source: 2017 California Department of Finance

II. PUBLIC FACILITY ANALYSIS

ADMINISTRATIVE FACILITIES

Performance Standard- 2,430 square feet minimum plus 240 square feet per 1,000 residents

Existing Facilities- City Hall: 4,851 sq. ft.

Existing Demand- 4,024 SF

Adequacy- Building Square Footage Existing= 4,851 sf

Demand= 4,024 sf

Surplus = 827 sf

Future Demand- Additional 150 sf beyond existing demand which can be accommodate with the existing surplus.

Mitigation- **A-1** Prepare a precise public facilities plan for the government administrative offices and land uses, in conformance with General Plan Public Facilities Land Uses Goal 1. Such a plan would specifically discuss the adequacy of existing facilities, anticipate future needs of the City, and identify opportunities for expansion to properly accommodate City growth.

A-2 Continue to periodically review the administrative facilities and personnel of the City through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on facilities and staff.

Funding Sources- General Fund- property and sales tax, licenses and permits, fines and penalties, charges for services and other miscellaneous sources. Special Revenue Transfers to the General Fund that directly or indirectly fund administrative services.

Annual Budget (2017/2018)- **\$651,080**

Cost Per Capita- \$176.16

WASTEWATER TREATMENT AND SEWER FACILITY CAPABILITY

Performance Standard- 80 percent capacity at peak flow

Existing Facilities- Aeration system
Four ponds- 1 MGD capacity
15 miles of sewer lines of clay pipe, 6” to 8”, pvc pipe 6” to 15”
Capacity is 1.7 MGD

Existing Demand- 1 MGD

Adequacy- Capacity = 1.7 MGD
Demand = 1.0 MGD
Total = .7 MGD surplus

The Holt Group Inc. has completed a preliminary Engineering Report for Improvements to the Wastewater System for the City of Calipatria.

Future Demand-

Table 1.2-1 WWTP & Sewer Facility Future Demand

Year	Projected Population (Excluding inmates)	MGD
2020	3,764	1.43
2025	3,880	1.45
2030	4,000	1.46
2035	4,124	1.47

Mitigation- **S-1** Continue to periodically review the wastewater rate and financing structure to assure adequate funding for the implementation of new projects and the maintenance of existing facilities.

S-2 Prior to the recordation of a Final Map for a development project proposed within the City boundaries or the City Service Area Boundaries, the City shall require a development agreement indicating that adequate wastewater service would be available to the completed project.

Funding Sources- The primary sources of revenue for wastewater treatment and conveyance facilities are the sewer service charges and sewer connection fees. A copy of the ordinance and fee schedule for the

system is included in Appendix B to this Service Area Plan.

Annual Budget- **\$403,150** costs
(2017/2018)

Cost Per Capita- \$109.07 per capita per year

FIRE FACILITIES

Performance Standard- The Calipatria Fire Department has established a performance standard for response time of 3 to 4-minute.

The performance standard for fire facilities is 1,157 square feet per 1,000 population. Considering the building facilities are currently more than adequate and can accommodate growth, this standard may need to be reassessed as demand increases.

The performance standard for fire personnel for the City of Calipatria is four per 1,000 population.

Existing Facilities- One (1) Type 1 Engine, (City Owned)
 One (1) 50 Foot Quint with ladder (City Owned)
 One (1) 2,500 Water Tender -Tactical (City Owned)
 One (1) Command Vehicle (City Owned)
 One (1) Utility Vehicle (City Owned)
 One (1) Type 3 4x4 Brush Engine, Contract Engine
 One (1) Light Tower-Generator, Trailer Mounted (OES Owned)
 One (1) Hazards Materials/Incident Command (IID Owned)

Existing Demand- 4,575 SF
 16 personnel (2 paid full time, 7 part time, and 7 paid call)

Adequacy- Fire protection services currently meet the needs of the City.

Future Demand-

Table 1.2-2 Fire Facilities Future Demand

Year	Projected Population (Excluding inmates)	Future Personnel Demand	Future Square Footage Demand
2020	3,764	14.8	3,764 SF
2025	3,880	15.3	3880 SF
2030	4,000	15.8	4,000 SF
2035	4,124	16.3	4,124 SF

Mitigation-

- F-1** Update and/or revise the performance standard or performance goal for personnel presented in the Service Area Plan. A standard may be set in terms of engineers/firefighters on staff per 1,000 City residents. An official standard for personnel would enable the City and the Calipatria Fire Department to better analyze existing and future performance and quantify the need for additional personnel. Fire performance standards will be developed within six months of the finalization of this Service Area Plan by the City of Calipatria.
- F-2** Establish a performance standard or performance goal for vehicles. A standard may be set in terms of fire trucks per 1,000 City residents. An official standard for vehicles would enable the City and the Calipatria Fire Department to better analyze existing and future performance and quantify the need for additional equipment. Fire performance standards will be developed within six months of the finalization of this Service Area Plan by the City of Calipatria.
- F-3** Continue the periodic review of number of calls and responses to determine the adequacy of existing service and any need for improvement or additional resources.
- F-4** Pursue additional finances to find additional personnel, equipment, and vehicles of the Calipatria Fire Department in addition to secure additional space for storage of some equipment apparatus.

Funding Sources-

Property and sales taxes from the General Fund and from the fire service contract with the County of Imperial, responses under the California Fire Assistance Agreement, of which 37 percent of the refunds are placed into the Calipatria capital outlay account. In addition, the Department has an impact/mitigation fee schedule, as well as billing for medical aid services, and repairs and maintenance for other City departments.

**Annual Budget
(2017/2018)-**

\$383,650 cost

Cost Per Capita-

\$103.80 per capita (excluding prison population)

LAW ENFORCEMENT

Performance Standard- 1 officer/1,000 population
3-minute emergency response time

Existing Facilities- One (1) Police Chief
Three (3) full time police officers
1 part time officer
4 black/white patrol cars
1 unmarked patrol vehicle
1 PAL van
1 PAL vehicle
2,060 square feet of building

Existing Demand- 4 personnel

Adequacy- According to the Police Chief, the facilities are less than adequate to meet the demands of the City, both in square footage and personnel.

Future Demand-

Table 1.2-3 Law Enforcement Future Demand

Year	Projected Population (Excluding inmates)	Future Personnel Demand
2020	3,764	4.0
2025	3,880	4.0
2030	4,000	4.0
2035	4,124	4.5

- Mitigation-**
- LE-1** Establish a performance standard for facility space in order to enable the City and the Calipatria Police Department to better analyze existing and future performance, determine the feasibility of service to areas in the County, and determine the need for additional resources.
 - LE-2** Update and/or revise the performance standards for personnel presented in this Service Area Plan. Official standards enable the City and the Calipatria Police Department to better analyze existing and future performance, determine the feasibility of service to areas in the County, and determine the need for additional resources.
 - LE-3** Pursue additional finances to fund additional personnel, equipment, and vehicles of the Calipatria Police Department.

- LE-4** Obtain additional sworn personnel, non-sworn personnel, and vehicles to meet the existing and future deficit of officers identified according to the performance standard.
- LE-5** Review existing development impact fees for Calipatria Police Department services. The Police Protection Facilities Development Charge is a developer fee imposed on any new construction within the City limits. Adopted by Resolution 91-11 on October 8, 1991, this is a one-time developer fee so that the City could reasonably and adequately provide the necessary police protection. Identify necessary improvements to the current fee structure, and implement revised fee structure.

Funding Sources- A portion of financing for law enforcement is currently financed by property and sales taxes from the General Fund. Other funding sources include the Narcotics Task Force, State C.O.P.S. Grant.

Annual Budget (2017/2018)- \$462,350 cost

Cost Per Capita- \$ 125.09 per capita

LIBRARY FACILITIES

Performance Standard- 500 square feet per 1,000 population.

Existing Facilities-

Floor area	2,634 sq. ft
Number of Books	11,000
Number of Reader seats	30
Number of Computers	5
Staffing	1.5

Existing Demand- 2,634 SF

Adequacy- According to the library staff, the existing facilities are adequate.

Future Demand-

Table 1.2-4 Library Facilities Future Demand

Year	Future Demand for Library Facilities
2020	2,465 SF
2025	2,541 SF
2030	2,620 SF
2035	2,742 SF

Mitigation-

- L-1** Continue to periodically review the facilities and personnel of the Calipatria Public Library through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on library facilities and staff.
- L-2** Update and/or revise the library performance standards presented in this Service Area Plan with which to analyze the adequacy of existing and future resources and to determine the need for additional resources and staffing. Such a standards may be developed in terms of number of books, computers, or reader seats per 1,000 City residents, number of staff members per 1,000 residents, and/or square footage of library building area per 1,000 residents.
- L-3** Continue to apply for all possible library funding opportunities from the State.
- L-4** Continue to accept donations of money and supplies as a means of augmenting library services while conserving allocated finances.

Funding Sources-

Library facilities janitorial maintenance is currently financed by sales taxes from the City General Fund. The library operations, resources, and staff are provided by the County of Imperial per agreement.

**Annual Budget
(2017/2018)-**

About **\$5,670** of tax dollars are raised in Calipatria proper through property taxes.

Cost Per Capita

\$ 1.53 per capita

PARK AND RECREATIONAL FACILITIES

Performance Standard- 5.0 acres/1000 population

Existing Facilities- 11.87 acres

Adequacy- Parkland Acreage
 Existing= 11.87
Demand= 16.445
 Total= (4.575) SF (**Deficiency**)

Future Demand-

Table 1.2-5 Park & Recreational Facilities Future Demand

Year	Demand for Future Parks
2020	4.00 acres
2025	4.00 acres
2030	4.00 acres
2035	4.25 acres

- Mitigation-**
- P-1** Current funding sources should continue to be used as a source for financing park and recreational facilities.
 - P-2** Require developers of new subdivisions to dedicate park land and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities.
 - P-3** Continue to implement a five-year capital improvement plan for all park and recreational facilities within the City as recommended by the General Plan.

Funding Sources-

Current- Park facilities are currently financed by property and sales taxes from the General Fund, Proposition 40 and by impact and user fees.

Future- Continue to use existing sources, Community Facilities District, Special Benefit Assessment District, Community Development Block Grants, and/or other state or federal grants.

Annual Budget (2017/2018)- **\$83,270.00**

Cost Per Capita \$22.53

CIRCULATION FACILITIES

Performance Standard-	A traffic level of service (LOS) C or better as the standard for all major intersections within the City.
Existing Facilities-	The major north/south arterial system consists of Sorenson Avenue/State Highway 111, Lyerly Road, International Blvd., and East Avenue. The major east/west arterial system consists of Main Street/Highway 115, Young Road, Date Street, and Bowles Road. Other facilities include the Calipatria Municipal Airport and the Union Pacific Railroad.
Adequacy-	The existing circulation system is generally adequate to accommodate the current needs of the City in that paved roadways properly link existing residential, commercial, and industrial development.
Future Demand-	Improvements to circulation facilities will be provided concurrently with new development. Developers will construct required internal street improvements associated with each project. Timing for these improvements will be based on the timing for future development.
Mitigation-	C-1 Continue to periodically review the list of approved roadway capital improvement projects slated for implementation by the City to determine project status, need for revision of the program schedule, and budgetary needs. C-2 Review the existing development impact fees schedule for circulation and roadway projects, identify necessary improvement to the current fee structure, and implement revised fee structure.
Funding Sources-	General Fund and the Local Transportation Authority (LTA) Measure D Sales Tax Fund, Gas Tax, and Developer funding
Annual Budget (2017/2018)-	\$707,046.00
Cost Per Capita-	\$191.30 per capita

DRAINAGE FACILITIES

- Performance Standard-** No formally adopted performance standards
- Existing Facilities-** The City prepared a Stormwater Facility Master Plan in 1995. The underground drainage facilities primarily exist in the downtown portion of the City.
- Adequacy-** The City’s stormwater drainage facilities are primarily surface flow facilities and are adequate to meet light rainfall events but would be inadequate for 25-year storm events. The area west of Railroad Avenue has a storm water drainage system while the area east of Industrial Avenue does not.
- Future Demand-** As the City continues to grow, additional impervious surfaces will be constructed over agricultural land or otherwise undeveloped land, disabling storm water and urban runoff from seeping into the ground in its natural drainage pattern. This will require consideration for additional drainage facilities to prevent flood conditions.
- Mitigation-**
- D-1** Continue to implement the design recommendations set forth in the Citywide Stormwater Facility Master Plan and Hydrology Study (1995, The Holt Group, Inc).
 - D-2** Require new roadways within the City boundaries and the City Sphere of Influence boundaries to meet City requirements for provision of gutter features and slopes to properly convey storm flow.
 - D-3** Continue to require that new development projects address potential drainage issues and provide adequate facilities to convey storm flow. If developments would drain into facilities of the City’s system, require that the developer consult with the City Manager and the City Engineer to assure that planned improvements are engineered and constructed to City standards.

Funding Sources-	Funded by developers as projects are implemented. However, the estimated annual cost to operate the maintenance of existing drainage facilities is \$2,000.00, which is taken from the General Fund.
Annual Budget (2017/2018)-	\$2000.00 cost includes weed abatement and control.
Cost Per Capita-	\$.54 per capita per year

WATER FACILITIES

Performance Standard- Southern California Water Company operates the system under standards set by the Department of Health Service (Title 22) and the Public Utilities Commission (General Order 103). These set standards regarding water quality, minimum pressures, and meter accuracy.

Existing Facilities- Water flows by gravity from an IID canal to four settling basins. The water flows in series through the four settling basins. They have a total capacity of 4.23 MG. Five boosters with a rated capacity of 5,500 gpm pump water from the last basin through five pressure filters. Water flows from the filters directly to the distribution system. The distribution system has approximately 94,000 feet of main ranging in size from 2” to 16”. Most of the pipe material is AC or PVC. There is no gravity storage.

Existing Demand- Approximately 2.5 MGD.

Adequacy- The existing capacity is 6 MGD.

Future Demand-

Table 1.2-6 Water Future Demand

Year	Projected Population with Prison Population	MGD
2020	7,764	0.78
2025	7,880	0.79
2030	8,000	0.80
2035	8,124	0.81

Mitigation- None. It is all privately owned and operated.

Funding Sources- The primary sources of revenue for water treatment and distribution facilities are the water service charges. The City of Calipatria is not involved in funding or providing water services, which are strictly owned and operated by Southern California Water Company. The following rate schedule was obtained from the American States Water Company web site of which Southern California Water Company is a subsidiary.

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2.0 INTRODUCTION

I. BACKGROUND ON THE CITY OF CALIPATRIA

The City of Calipatria (City) was incorporated on February 28, 1918, as a general law city in the State of California. It is located in the north end of the Imperial Valley within the Southeast Desert Air Basin (SEDAB). The City has an arid climate with hot, relatively humid summers and very mild, pleasant winters.

The City Limits and Sphere of Influence for the City of Calipatria is shown on **Figure 2-1**. The City of Calipatria is approximately 899 acres plus two additional tracts of land that are not connected to the City, including the Calipatria Prison, which is 1,227.05 acres located northeast of the City and the Wastewater Treatment Plant, which is approximately 177.5 acres located northwest of the City. The Calipatria State Prison provides stable employment for many City residents. The City is known as having the tallest flagpole in the Imperial Valley at 180 feet tall. The top of the flagpole is located at Sea Level and symbolizes friendship.

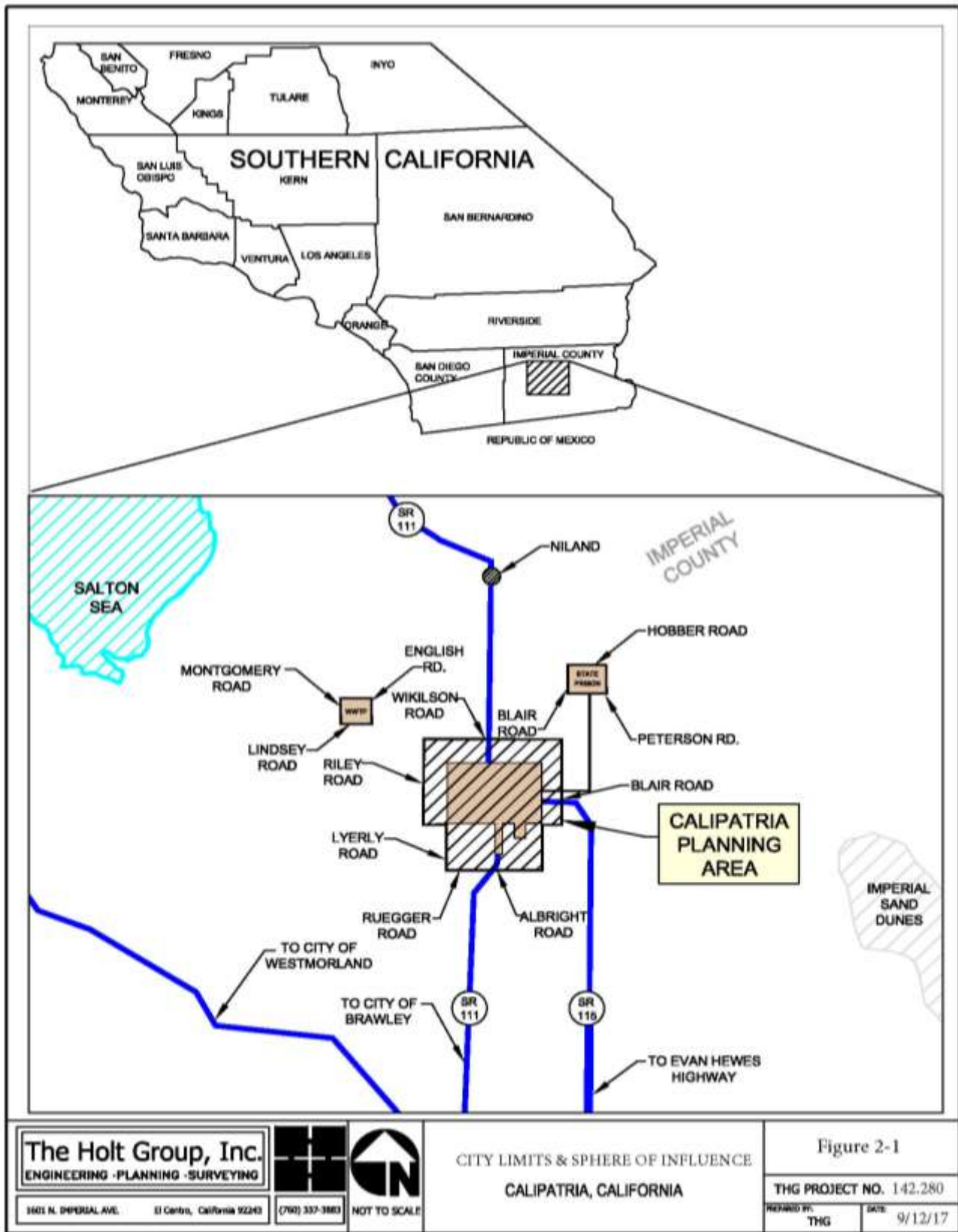
II. PURPOSE OF THE SERVICE AREA PLAN

The City Limits and Sphere of Influence for the City of Calipatria is shown on **Figure 2-1**. The City of Calipatria is approximately 899 acres plus two additional tracts of land that are not connected to the City, including the Calipatria Prison, which is 1,227.05 acres located northeast of the City and the Wastewater Treatment Plant, which is approximately 177.5 acres located northwest of the City. The Calipatria State Prison provides stable employment for many City residents. The City is known as having the tallest flagpole in the Imperial Valley at 180 feet tall. The top of the flagpole is located at Sea Level and symbolizes friendship.

III. ORGANIZATION AND USE OF THE SERVICE AREA PLAN

This SAP outlines the City's existing public services and facilities, estimates the current and future anticipated demand for such facilities and services, and describes how necessary facilities and services will be or may be developed and extended to meet demands. The SAP is intended to demonstrate the City's intent and ability to provide adequate services to the SOI boundaries at the time of annexation. An approximately 20-year planning horizon is used to forecast growth, and the estimated demands and provision to meet demands are based on population projections in five-year increments until 2035. Population projections were derived using estimates from the California Department of Finance E-5 City/County Population and Housing Estimates which includes a breakdown of those in households and group quarters (prison). In most cases, only the household population was used to determine the demand as the City only provides wastewater services to the prison population. Prison population is constantly in flux so an estimate of 4,000 inmates were used to project future demand in water and wastewater.

Figure 2-1 City Limits and Sphere of Influence



The document is organized into the following six chapters that satisfy the requirements set forth in the LAFCO guidelines.

Chapter 1.0 EXECUTIVE SUMMARY: provides a brief summary of the SAP, highlighting key information regarding demand and financing.

Chapter 2.0 INTRODUCTION: outlines the purpose and intent of the SAP and presents the layout of the SAP to help the reader use the document. This chapter also gives a background of the City and of the planning documents that enabled the preparation of the SAP.

Chapter 3.0 GROWTH PROJECTIONS: provides general information about projected population, current and future land use trends in the City and the City's SOI, and the implications of these trends for the development of City services and facilities.

Chapter 4.0 FACILITIES AND SERVICES: details the current and planned facilities and services, their current and projected adequacy, measures to ensure adequacy, and how such measures will be achieved and financed. An analysis of the following facilities and services are provided:

- Administrative Facilities
- Drainage Facilities
- Fire Facilities
- Law Enforcement
- Library Facilities
- Park and Recreational Facilities
- Circulation Facilities
- Wastewater Treatment and Sewer Facilities
- Water Facilities

Analysis for each public service in the SAP is based on the standards developed by LAFCO. Each subchapter of Chapter 5 contains the following four sections:

1. **Performance Standard:** A description of any standards or goals that have been adopted by the City to the review of the adequacy of service within the existing and future timeframes.
2. **Facility Planning and Adequacy Analysis:** An inventory of the existing facilities, the adequacy of the facilities when compared to existing demands, the anticipated demand for facilities pursuant to growth of the City, and the phasing of the demand for facilities.
3. **Financing:** An explanation and identification of how services and facilities are currently being funded, including a per capita cost, and how future services and facilities may be funded.
4. **Mitigation:** A series of recommendations to ensure that adequate facilities will be provided and that proper levels of service will be maintained.

Chapter 5.0 FINANCING: identifies all of the potential funding mechanisms for public services and facilities provision that are available to the City. This section presents potential funding sources and then identifies how each service or facility sector is currently funded and appropriate future funding opportunities, as well as cost saving opportunities.

Chapter 6.0 SERVICES NOT PROVIDED BY THE CITY: provides an overview of services not provided by the City such as schools, electricity, and telecommunications.

APPENDICES: provides the technical material used in the preparation of this SAP as appendices.

3.0 GROWTH AND PHASING PROJECTIONS

I. INTRODUCTION

The phasing projections section provides an estimate for where and when development within the areas of annexation will be phased into the City of Calipatria. Although phasing projections are difficult to predict with precision, they are beneficial to the planning of public facilities to ensure level of service standards are continually met.

The City of Calipatria is approximately 899 acres in addition to two other tracts of land that are not connected to the City, including the Calipatria Prison, which is 1,227.05 acres located northeast of the City and the Wastewater Treatment Plant, which is approximately 177.5 acres located northwest of the City. Considering the amount of developable land within the City, the need for annexation in order to accommodate growth does not currently exist.

II. PROJECTED POPULATION INCREASE

Although Calipatria's population includes institutionalized inmates at the Calipatria State Prison, this Service Area Plan will only examine the non-institutionalized population. The City only provides limited services to the Prison (mainly wastewater treatment services). Calipatria's total population has been decreasing since 2010 according to population estimates prepared by the Department of Finance. The total population in 2010 was 7,705 and 7,555 in 2017. The population in group quarters (prison) is decreasing but the total residential population grew from 3,541 persons in 2010 to 3,696 in 2017 at an average growth rate of 0.6% per year. Based on this growth, Calipatria's residential population is expected to be 3,764 in 2020 and 3,880 in 2025.

Table 3.2-1 Growth and Phasing Project Population

Year	Projected Population (Excluding inmates)
2020	3,764
2025	3,880
2030	4,000
2035	4,124

III. AREAS OF ANNEXATION

The City has ample of land within the City Limits for infill development. There are currently no plans for annexation to the City of Calipatria. The area with the most potential for annexation in the next 5-10 years is located west of the City limits adjacent to Lyerly Road.

IV. EXISTING LAND USE

Existing land use in the City is governed by the provisions of the City of Calipatria Zoning Ordinance, adopted in 2013 and is guided by the goals and policies presented in the General Plan. By implementing the language of the General Plan Land Use Element, the City dictates what type of land uses are allowed throughout specific areas within its boundaries. The General Plan Land Use Element lists the following land use designations: Low Density Residential, Medium Density Residential, High Density Residential, Open Space Recreational and Open Space Agriculture; Public Facility; General Commercial, Airport Commercial, Downtown District, Light Industrial, Heavy Industrial, Airport Light Industrial, and Specific Plan Area (Figure 3-1).

Much of the land surrounding the City is involved in agricultural uses, as farming has historically been a principal component of the region's economy. It is generally the City's policy to allow continuation of existing agricultural activity on land while planning for the development of this land for other uses.

V. PLANNED LAND USE

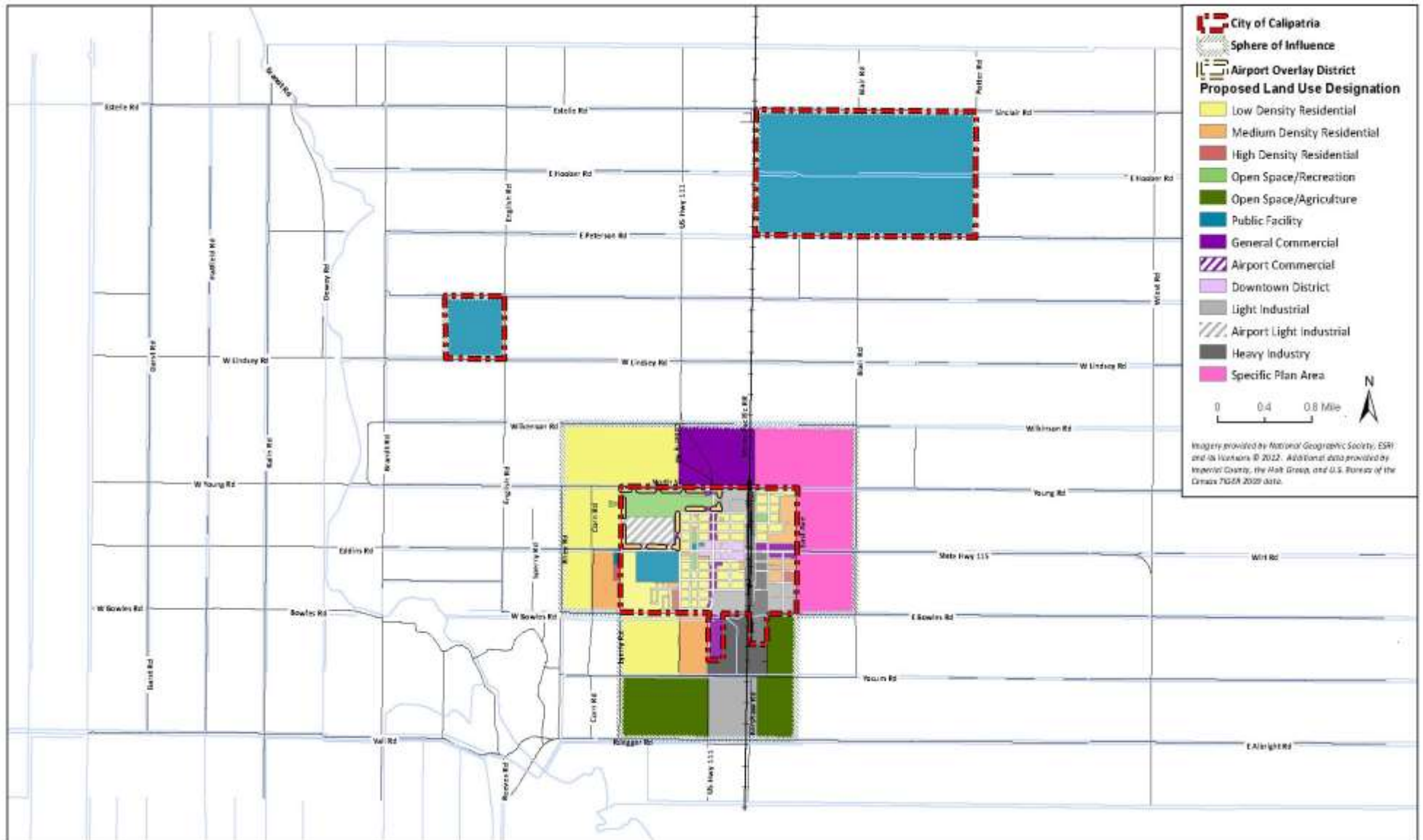
Planning and development within the City boundaries is guided by the goals and policies of the General Plan Land Use Element. Through the implementation of this element and the application of the land use designations detailed above, the City is able to foresee where and to what extent growth would occur within its boundaries. Generally speaking, the City's land use policy encourages infill development within the boundaries of existing developed areas instead of new development of agricultural lands or vacant lands in order to best utilize existing facilities and services. Figure 3-1 is an accurate representation of the anticipated future land uses.

It is assumed that all of the land within the City's Sphere of Influence will one day be annexed into the City proper. The General Plan does not provide a specific schedule for the annexation of land to the City.

VI. BUILDOUT PROJECTIONS

There are an estimated 1,122 total housing units as of January 2017 according to the Department of Finance. If all lots that are currently vacant but zoned for residential development are fully developed, it would result in approximately 936 additional units at full buildout (Calipatria Housing Element 2017). Growth in residential construction has been stagnant whereby only one new house was constructed in the past seven years.

Figure 3-1 Existing Land Use Map



4.0 PUBLIC FACILITIES AND SERVICES

The following chapter provides a detailed account of the various public services and facilities that are developed, maintained, and operated by the City. The section covers facilities and services for City administration, drainage, fire, law enforcement, library, parks and recreation, circulation and roadways, wastewater treatment and sewer, and water. For each of these facilities areas, an inventory of existing facilities is given and performance standards are identified (where applicable) to gauge the effectiveness and adequacy of the existing facilities. Demands for future facilities are discussed relative to projected growth outlined in Chapter 3 above. Where applicable, plans for future facilities are discussed. Discussion is presented regarding the current funding methods for each facilities area and the prospective sources of funding that could be used in the future. Finally, mitigation measures are presented that would aid the City in ensuring future adequacy and efficiency.

4.1 ADMINISTRATIVE FACILITIES

I. PERFORMANCE STANDARD

There are no adopted performance standards for administrative facilities for the City of Calipatria, however, performance standards can be established based on the number of personnel needed to service a certain amount of population. There are currently five (5) employees servicing the needs of the City's existing 3,696 residents. Although budgetary constraints have prevented the hiring of additional necessary employees, the City has hired a recreation program administrator in the past. Based on this information, a ratio of six (6) employees is required for 3,696 residents or, stated another way, 1.6 full time equivalent (FTE) employee for every 1,000 residents.

Administrative services are currently performed out of the existing 4,851 square-foot City Hall which is comprised of a lobby, Council Chambers, a conference room, file storage rooms, office space, and restrooms. There are two (2) walled offices, while the rest of building contains an open-concept 1,727 square-foot office area. There are currently three (3) employees utilizing approximately 900 square feet of the open space area, and according to City Staff, there is plenty of room to house the current number of employees with additional room more employees. Open space offices can accommodate one employee for every 100-150 square feet of space, therefore another 4.6 employees. Because 1.6 FTE employees are needed for every 1,000 residents, a performance standard of 240 square feet per 1,000 residents (1.6 FTE x 150 square feet) per employee will be used for this Service Area Plan.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

This analysis provides an inventory of the existing City Administrative facilities owned by the City of Calipatria, the existing and future demand for facilities as well as a projected phasing schedule. The purpose of this analysis is to determine if the existing facilities are adequate and to identify approximately when additional facilities will be needed in order to meet future demand. Administrative services are performed out of the 4,851 square-foot City Hall located at 125 North Park Avenue. The facility is comprised of the following spaces:

4.1-1 City Administrative Facilities

Administrative Facility Area	Square Feet
Council Chambers:	770 sf
Lobby:	327 sf
Bathroom Area:	375 sf
Storage:	773 sf
Conference Room:	185 sf
City Manager's Office:	360 sf
Finance Officer's Office	334 sf
Open-Concept Office Area:	1,727 sf
Total	4,851 sf

Adequacy of Existing Facilities

The existing City Administrative facilities are sufficiently sized and adequate, and the buildings are generally in acceptable condition and spacious enough to accommodate the scope and scale of City services. The existing amount of office space and meeting space is more than adequate to accommodate the employees, customers, and users of City administrative facilities. There is approximately 827 square feet of unused space within City Hall which is an indication that the existing administrative facilities is more than adequate to serve the existing population.

Future Demand for Facilities

As the City of Calipatria continues to grow, so does the need for administrative facilities, but the City's growth is fairly modest at 0.6% per year. In 2035, the estimated population will only increase by 428 persons for a total of 4,124 residents. As stated previously, a total of 1.6 FTE employees are needed for every 1,000 residents. The 2035 population will require a total of 6.6 personnel (1.6 FTE x 4,124). The additional 0.6 employee will need 150 square feet. As there is an excess of 827 square feet in the existing City Hall building, there is more than sufficient room to accommodate future personnel to address the 2035 population.

Opportunities for Shared Facilities

In order to reduce administrative service costs, the City of Calipatria out sources some of the administrative services such as City Attorney, City Planner, City Engineer and Special Project Manager.

Phasing

There are currently no plans for expansion of City Hall. There is ample room for growth beyond the time span examined in this Service Area Plan.

III. FUNDING

Funding for administrative facilities is currently provided by the General Fund. Specific revenue sources include property and sales tax, licenses and permits, fines and penalties, charges for

services and other miscellaneous sources. Additionally, there are Special Revenue Transfers to the General Fund that directly or indirectly fund administrative services. The budget covers utilities and building maintenance for the shop, City Hall and Fire Department building. It also covers the City Hall debt.

Per Capita Costs

The City of Calipatria budgeted \$651,080 in costs for FY 2017/2018. The current population of 3,696 is taken from the California Department of Finance. Using the current population of 3,696 (which excludes inmate population), administrative facilities and services costs are per resident. This data was calculated by dividing the tax dollars raised in Calipatria that are expended for administrative services by the existing (net) population.

- \$651,080 cost/ 3,696 residents = **\$ 176.16 per capita**

Future Funding Costs

Table 4.1-2 Future Funding Costs

Year	Projected Population (Excluding inmates)	Future Funding Costs
2020	3,764	\$663,066
2025	3,880	\$683,500
2030	4,000	\$704,640
2035	4,124	\$726,483

Future Funding Sources

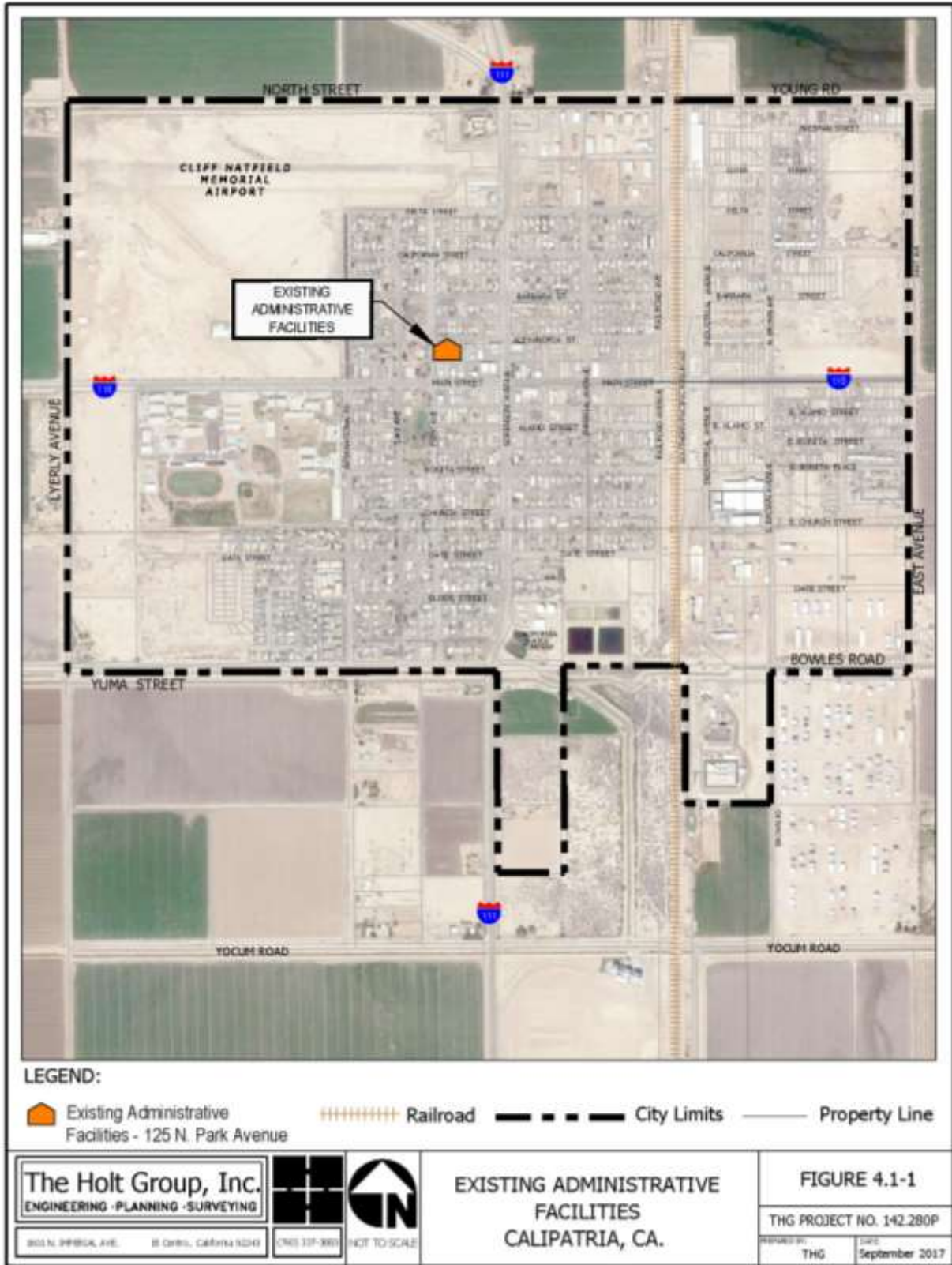
In addition to the continued use of existing funding sources, development impact fees may be established to help fund future administrative facilities demand created by future development. If additional funding is needed, then General Obligation Bonds can be issued or a citywide community facilities district can be formed.

IV. MITIGATION

In order for the City to provide to its residents adequate administrative services and to assure that future demands for facilities are properly identified and addressed, the City should implement the following measures.

- A-1** Prepare a precise plan for the government administrative offices and land uses in conformance with General Plan Public Facilities Land Uses Goal 1. Such a plan would specifically discuss the adequacy of existing facilities, anticipate future needs of the City, and identify opportunities for expansion to properly accommodate City growth.
- A-2** Continue to periodically review the administrative facilities and personnel of the City through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on facilities and staff.

Figure 4.1-1 Existing Administrative Facilities



4.2 WASTEWATER FACILITIES

I. PERFORMANCE STANDARD

The City of Calipatria owns, operates and maintains a Wastewater Treatment System which provides wastewater collection and treatment services to the Calipatria community, the Calipatria State Prison and areas immediately outside of the City limits to some isolated rural, unincorporated residences. There are performance standards for wastewater treatment facilities and wastewater collection facilities as follows:

Wastewater Treatment Plant- The Performance standards and requirements for the Calipatria Wastewater Treatment Plant are governed by the National Pollution Discharge Elimination System (NPDES) discharge permit. The City of Calipatria Wastewater Treatment Plant operates under NPDES Permit No. CA 0105015 as issued by the California Regional Water Quality Control Board, Colorado River Basin Region. The NPDES permit establishes the Waste Discharge Requirements (WDR's) for the wastewater treatment plant. The NPDES permit establishes the rated capacity of the wastewater plant, discharge prohibitions, effluent limitations and discharge specifications, receiving water limitations, standard provisions for the operation of the wastewater treatment plant, monitoring and reporting program requirements, compliance requirements and special provisions. The NPDES discharge permit also establishes the standards and criteria by which the Calipatria Wastewater Treatment Plant operates. The facilities are designed/permitted for an 80 percent capacity at peak flow and treatment capacity of 1.73 MGD.

Collection System- The City of Calipatria utilizes standards established by the United States Environmental Protection Agency (EPA), State Water Resources Control Board's Regional Water Quality Control Board, the Water Environment Federation (WEF) and American Water Works Association (AWWA) to establish performance standards and criteria for the wastewater collection system. Design capacity of a pipeline is the general calculated capacity of the pipeline using the Manning formula. For system analysis, peak dry weather flow (PDWF) does not exceed 75 percent of the design capacity of the pipeline. Accordingly, 25 percent of the pipeline capacity is reserved to accommodate peak wet weather flow (PWWF) incurred during wet weather conditions. The 25 percent reserve is therefore provided to account for groundwater infiltration and rainfall dependent inflow, plus additional sewer capacity reserve allowance. This 25 percent reserve contingency factor is a commonly used allowance in evaluating wastewater utilities. The following are general design criteria for determining sanitary sewer pipeline capacity:

Table 4.2-1 Flow Capacity

Pipeline Size	Flow Capacity
8" to 10"	1/2 Full @ Peak Flow
12" to 18"	2/3 Full @ Peak Flow
21" and Greater	3/4 Full @ Peak Flow

Gravity pipelines should also have a general peak flow velocity of 2.0 feet per second (fps) at peak

wet weather flow (PWWF) to ensure adequate flow. Pipelines that cannot reach this minimum flow velocity should be assisted with pump stations. Pump station adequacy is based on two criteria: 1) the ability of the pump station to pump the PWWF and 2) wet well adequacy for pump cycling.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

Inventory of Existing Facilities

The Wastewater Treatment Plant is located approximately 2½ miles northwest of the City between English and Brandt Road, north of Lindsay Road. The Wastewater Treatment Plant is located at 106 West Lindsey Road. Located on a 160 acre parcel of land owned by the City. The wastewater treatment plant facility is located in the southwest corner of the 160-acre parcel of land on approximately 25 acres. The remaining 135 acres of land consists of vacant native fields. Please See **Figure 4.7-2** Wastewater Treatment Plant Vicinity Map and Service Area. Facilities consist of four ponds with a 1 MGD Capacity and an Aeration System with a total Treatment Capacity of 1.7 MGD.

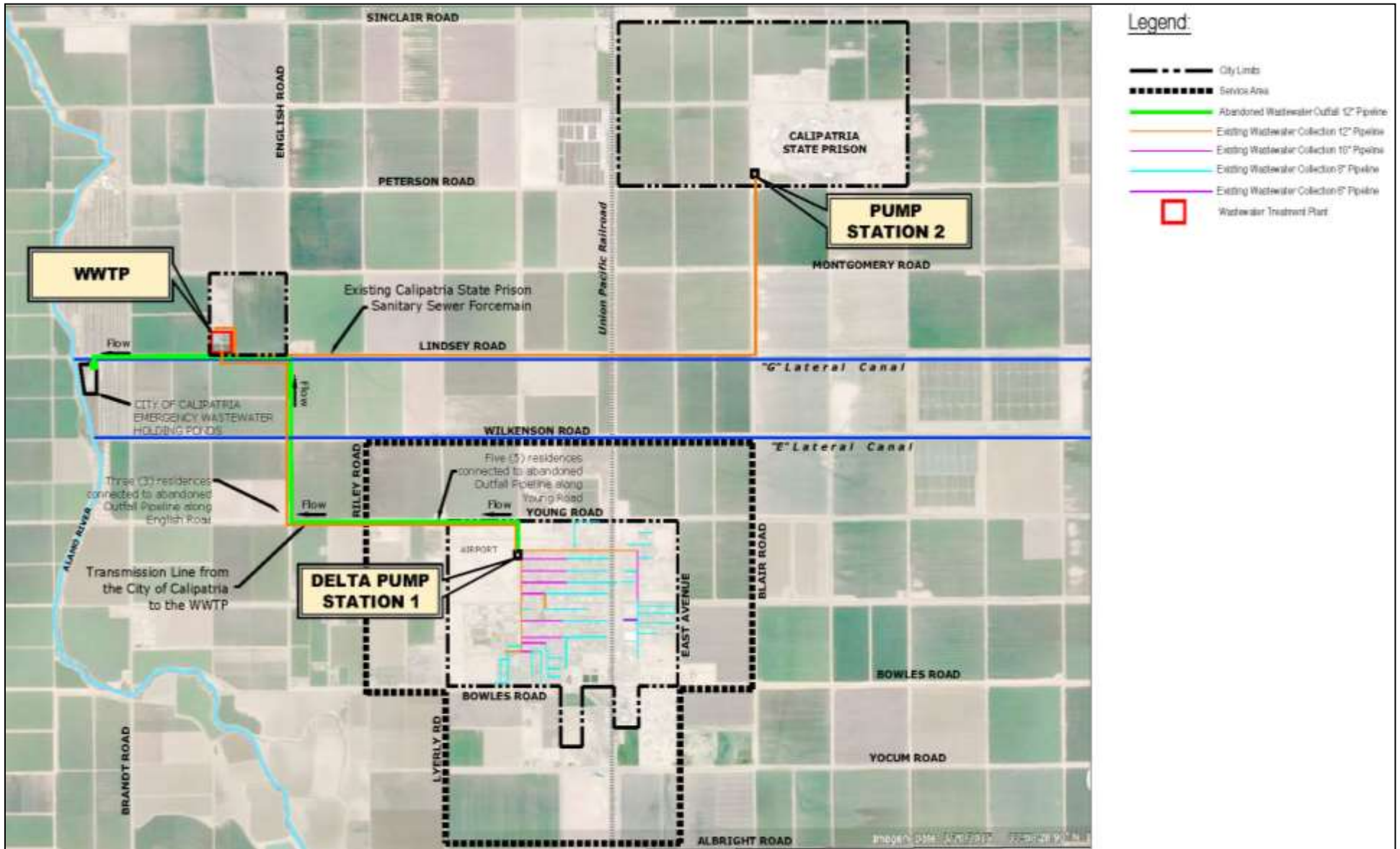
The City of Calipatria owns over 15 miles of sanitary sewer collection pipelines ranging in size from 6-inch to 15-inch in diameter that collect wastewater from the urbanized City Limits before transmitting it to the Wastewater Treatment Plant at Lindsay Road. The City of Calipatria operates two lift stations into its collection system: The Delta Pump Station and the Calipatria Prison Pump Station. The facilities are operated by one part-time employee and two part-time workers.

Adequacy of Existing Facilities

The average daily flow entering the Calipatria Wastewater Treatment Facility from the Calipatria State Prison averages 471,000 gallons per day. There are currently no records of the average daily flow entering the Calipatria Wastewater Treatment Facility from the City of Calipatria Delta Street Pump Station. Based on available Public Works records (July 2015 – April 2016), the average daily effluent from the Calipatria Wastewater Treatment Plant varies with monthly effluent averages ranging between 0.61 million gallons per day (MGD) to 0.75 MGD and peaking at 1.1 MGD largely due to water conservation efforts (previously averaging 1.1). The average daily influent flow is determined to be .85 MGD to err on the conservative side. Capacity improvements would be needed when the average daily demand at the treatment plant exceeds 80 percent of the peak permitted capacity of 1.73 MGD. The plant is currently operating at less than 50% percent of capacity and has average flows of 115 gallons per day per capita.

During the preparation of this Service Area Plan (2017), the City of Calipatria had been exceeding effluent limitations which have resulted in violations for E.Coli, Total Suspended Solids (TSS), and Biochemical Oxygen Demand 5-Day 20°C (BOD). Violations were alleged to have occurred over six-month period from July 2008 through January 2009. Additionally, there are eight residential units in the unincorporated areas discharging wastewater into an abandoned outfall main pipeline that is in violation of standards. The City is in the processing of improving the Wastewater Treatment Plant to correct these violations as it has received 100% Grant funding from the Water Resources Control Board Clean Water State Revolving Fund Program. The project will be 100% constructed as of the end of 2018.

Figure 4.2-1 Wastewater Treatment Plant Vicinity Map and Service Area



A headworks facility to screen the raw wastewater flow from the State Prison for removal of large objects and debris from the wastewater flow is also necessary. The debris and solids from the Calipatria State Prison periodically clog or become entangled with the aeration propellers and shafts at the Calipatria Wastewater Treatment Plant causing system failure. Effluent received from the State Prison contains excessive amounts of large debris, solids and grit from the prison sewer flow. These conditions demand excessive maintenance to an already overburdened staff of two operators and two part-time employees. It is anticipated that sometime in the near future, the City of Calipatria will need to design construct an equalization basin and headworks facility at the City owned property.

Future Demand for Facilities

As the City of Calipatria continues to grow, so does the need for wastewater services and facilities. The Joint Powers Agreement with the California Department of Corrections commits the City to reserve 0.73 million gallons per day (MGD) of the facility’s 1.73 MGD treatment capacity. This leaves an excess capacity of 1.0 MGD to respond to the needs of the residents. At a current average rate of 115 gpcd, the future population of 4,124 residents in the year 2035 will generate an estimated average demand of 0.47 MGD. The treatment plant will then be operating at 85% capacity. The Regional Water Quality Control Board generally requires agencies to begin engineering design at 80% capacity and begin construction at 90% capacity. Given that the City’s growth rate is minimal, the treatment plant is not expected to reach 90% capacity until 2062. The City of Calipatria has sufficient capacity to meet the current demands of its service area both in the short and the long term based on the anticipated population through the year 2035.

Opportunities for Shared Facilities

In order to reduce wastewater treatment facilities maintenance and capital improvement costs, the City of Calipatria outsources services requiring a Special Project Manager and certified Wastewater Treatment Plant Operator. The City has participated in studies that consider regional consolidating with Niland, however, that was determined to not be cost effective.

Phasing

Table 4.2-2 MGD

Year	Projected Population (Excluding inmates)	MGD
2020	3,764	1.43
2025	3,880	1.45
2030	4,000	1.46
2035	4,124	1.47

III. FUNDING

The primary sources of revenue for wastewater treatment and conveyance facilities are the sewer service charges and grant opportunities as they become available. There is also a sewer connection/impact fee which is a flat fee of \$1,800. This cost largely covers the actual cost of

connection only and leaves little revenue for capital improvement needs at the treatment facility. The City will continue to utilize these funding sources in addition to searching for other sources to improve the existing system in order to meet future capital needs and demand. A copy of the sewer ordinance and fees is included as Appendix B of this Service Area Plan.

Improvement demands generated entirely by the Prison will need to be assessed directly to the Calipatria State Prison. It is essential for the City of Calipatria to revisit its service contract to ensure that the Prison is paying for its fair share of capital needs.

Per Capita Costs

For the fiscal year 2017-2018 Budget, the City of Calipatria costs were \$403,150 for wastewater services. The current population of 7,555 is taken from the Department of Finance and includes an inmate population of 3,859. Using the current population serviced by the wastewater collection and treatment system, wastewater services costs are \$53.36 per capita. This data was calculated by dividing the annual budget for wastewater services by the existing serviced population.

- \$403,150 costs/7,555 population = **\$53.36 per capita per year**

Future Funding Costs

A cost estimate for future wastewater facilities is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections. Prison population is constantly in flux so an estimate of 4,000 inmates was used to project future demand for wastewater.

Table 4.2-3 Future Costs for Wastewater Facilities

Year	Projected Population (Residents+ 4,000 inmates)	Future Costs for Wastewater Facilities
2020	7,764	\$414,290
2025	7,880	\$420,490
2030	8,000	\$426,883
2035	8,124	\$433,473

Future Funding Sources

The current fee structure will need to be reviewed periodically. The City has not raised its sewer fees since 2005 and service fee revenues only cover operation and maintenance costs and don't allow for capital need reserves. The 2017 Rate Study (in progress during September of 2017) will assess all operation, maintenance, and reserve needs. The City should periodically adjust its established development impact fees. Other potential revenue sources include Special Assessment Districts, Community Facilities Districts, local bond issuance and development impact fees. Because the City of Calipatria is an economically disadvantaged community it should continue to pursue grant funding from State and Federal agencies in order to subsidize impacts to residents.

IV. MITIGATION

In order for the City to assure adequate service to its wastewater customers as development continues, the City should implement the following measures.

- S-1** Continue to periodically review the wastewater rate and financing structure to assure adequate funding for the implementation of capital needs and the proper maintenance of existing facilities.
- S-2** Re-evaluate the existing Service Contract with the Calipatria State Prison and ensure that the customer is paying for it's fair share of capital improvement needs and service costs.
- S-3** Prior to the recordation of a Final Map for a development project proposed within the service area, the City shall require a development agreement indicating that adequate wastewater service would be available to the completed project and that the associated costs will be borne to the development.

4.3 FIRE FACILITIES

I. PERFORMANCE STANDARD

The Calipatria Fire Department currently has no performance standards for response times except a 3 to 4-minute out the door performance goal is maintained. The *Agreement for Fire Protection Services* made with the Imperial County Fire Department states that, “the County reserves the right to set the level of service expected of the Agency (City of Calipatria Fire Department).” However, no exact standards for response times are set forth in the Agreement. Therefore, the performance standard necessary to maintain the current level of service shall not exceed the 3 to 4-minute out the door response time.

The square footage of the existing building facilities is more than adequate and can accommodate growth, and equipment is also adequate according to Chief Hall. Therefore, a performance standard can be determined based on the existing facilities square footage and the existing population at the time of the preparation of the Service Area Plan. The performance standard for fire facilities for the City of Calipatria is 1,000 square feet per 1,000 population. Considering the current facilities are more than adequate and can accommodate growth, these standards may need to be reassessed as demand for facilities increases. The performance standard for fire personnel for the City of Calipatria is 4 per 1,000 population.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Calipatria has a contract with the County of Imperial for fire suppression in the unincorporated areas (approximately 250 square miles) surrounding the City (See Appendix C). The current agreement is effective June 2015 and shall be self-renewed annually.

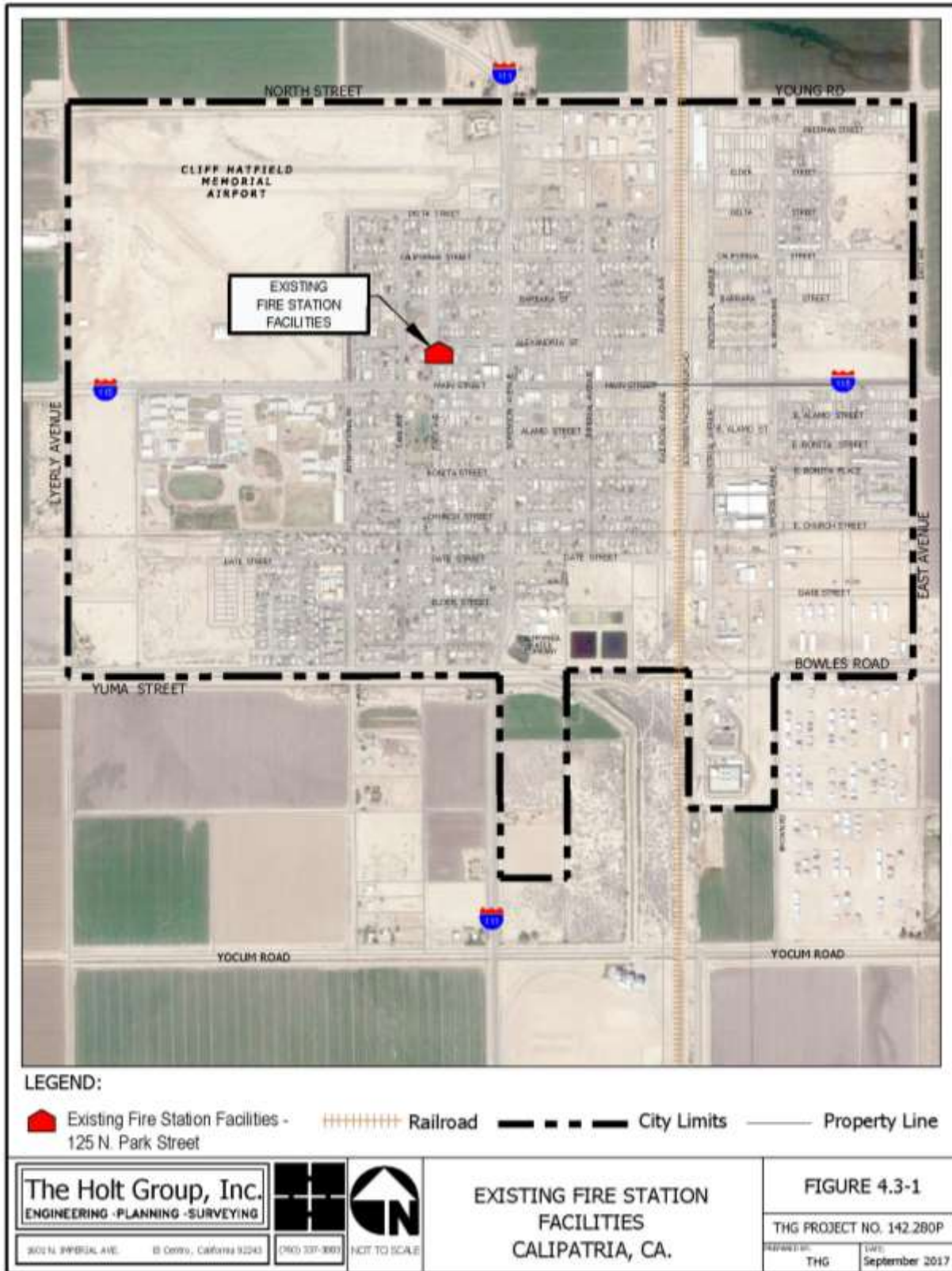
Inventory of Existing Facilities

The Calipatria Fire Department is located at 125 N. Park and is approximately 4,720 square feet. Please refer to Figure 4.3-1 Existing Fire Facilities. There are 16 personnel (2 paid full time, 7 part time, and 7 paid call). There are 2 personnel on duty each shift, 7 days a week including Saturdays and Sundays through the summer months, but only 1 firefighter on duty Saturdays and Sundays during the winter. There is currently no night shift.

The following fire protection facilities are currently available:

- One (1) Type 1 Engine, City Owned
- One (1) 50 foot Quint, (same as engine but has ladder) City Owned
- One (1) 2,500 Water Tender, (tactical), City Owned
- One (1) Command Vehicle, City Owned
- One (1) Utility Vehicle, City Owned
- One (1) Type 3 4X4 Brush Engine, Contract Engine
- One (1) Light Tower-Generator, Trailer Mounted (OES Owned)
- One (1) Hazards Materials/Incident Command (IID Owned)

Figure 4.3-1 Existing Fire Station Facilities



Adequacy of Existing Facilities

According to Chief Hall the existing facilities are adequate. The Fire Station, which is currently 4,720 square feet, has adequate room to expand. Using the performance formula provided below, the existing demand for fire facilities is:

$$3,696 \text{ Existing Net Population} / 1,000 \text{ population} \times 1,000 \text{ SF} = \mathbf{3,696 \text{ square feet}}$$

Existing surplus of 1,024 SF

Considering the current facilities are more than adequate and can accommodate growth, these standards may need to be reassessed as demand for facilities increases.

As previously noted, there are 22 personnel, including 1 Chief, 2 Captains, and 1 Lieutenant and 16 reserves (paid per call) and 4 advanced EMT's. While there are 2 personnel on duty at a time, the Department averages a response of 7 to 8 personnel per call. According to Chief Hall, this response is more than adequate. Using the performance formula provided below, the existing demand for personnel is:

$$3,956 \text{ Existing Net population} \times 3.94 \text{ personnel/ } 1,000 \text{ Population} = \mathbf{14.6 \text{ personnel}}$$

Using the higher ratio of 3.94 firefighter per 1,000 population, the current staffing level can protect a population of 5,583 which the City is not expected to reach until well beyond 2050. No additional equipment or facilities are needed.

The fire station is centrally located in the City of Calipatria, therefore the current response times can be maintained in the near future. However, if development occurs outside the current City Limits, response times may decrease due to the potential for simultaneous calls.

Future Demand for Facilities

As the City of Calipatria continues to grow, so does the need for fire services and facilities. However, future growth is only expected to occur as a result of natural growth and infill development. Calipatria's response area is not expected to grow and the Fire Department can respond to all areas of the City within the required 8-minute response time. At full build out, the City's population is only expected to increase from the current 3,696 persons to 4,544 persons in 2045, an increase of only 848 persons. The Fire Department has sufficient personnel to protect existing and future population.

Opportunities for Shared Facilities

The City of Calipatria does have a contract with the County of Imperial for fire suppression in the unincorporated areas (approximately 250 square miles) surrounding the City (See Appendix B). The County places an engine and pays a fee to the City for the service. Under this service agreement, the City may use the contract engine placed by the County as an extra engine if needed or should one of the City units be down for maintenance. While the contract is for fire suppression only, the City has chosen to provide all services such as medical request to the

contract area. This service is provided largely using City equipment. Additionally, in order to reduce fire protection services costs, the City of Calipatria and the City of El Centro maintain an agreement for fire dispatch services. The City of Calipatria is further a signatory to the California Master Mutual Aid Agreement in addition to the Imperial Valley Fire Service and Rescue Mutual Aid Plan. The City also has an automatic aid agreement with the Niland Fire District.

Phasing

Considering the current facilities are more than adequate and can accommodate growth, these standards may need to be reassessed as demand for facilities increases.

Table 4.3-1 Future Personnel Demand

Year	Projected Population (Excluding inmates)	Future Personnel Demand	Future Square Footage Demand
2020	3,764	14.8	3,764 SF
2025	3,880	15.3	3880 SF
2030	4,000	15.8	4,000 SF
2035	4,124	16.3	4,124 SF

III. FUNDING

Costs for the City of Calipatria Fire Department to provide fire protection services to the City of Calipatria and unincorporated areas are currently financed by property and sales taxes from the General Fund and from the fire service contract with the County of Imperial. The Department also receives funding from responses under the California Fire Assistance Agreement, of which an estimated 35 percent of the refunds are placed into the Calipatria capital outlay account. In addition, the Department has an impact/mitigation fee schedule, as well as billing for medical aid services, and vehicle repairs and maintenance for other City departments.

Per Capita Costs

For the fiscal year 2017-2018, the City of Calipatria budgeted costs were \$383,643 for fire protection services. The current population of 3,696 is taken from 2017 Department of Finance population estimates and excludes inmate population. Using the current population of 3,696, fire protection services costs are \$103.79 per resident. This data was calculated by dividing the annual budget of the fire department by the existing (net) population. This amount may not reflect actual costs of employing firefighters since the department generates income. It may also not reflect actual costs in the future, considering the majority of current staff are reserves and paid per call.

- \$383,643 cost/ 3,696 residents = **\$103.79 per capita**

Future Funding Costs

A cost estimate for future fire facilities is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections. This amount may not reflect actual costs of employing full-time firefighters in the future, considering the majority of current staff are reserves and paid per call.

Table 4.3-2 Future Cost Estimate for Fire Services

Year	Projected Population (Excluding inmates)	Future Cost Estimate for Fire Services
2020	3,764	\$390,665
2025	3,880	\$402,705
2030	4,000	\$415,160
2035	4,124	\$428,030

Future Funding Sources

Current funding sources for the fire facilities should continue to be used. In addition, development impact fees have been implemented to ensure costs of future demand created by future development can be funded. The impact fee established in 1991 is \$300 per residential unit and .25 cents per square foot of all non-residential structures. These fees should be re-assessed on a periodic basis as most jurisdictions update every five to ten years. Other possible funding sources for fire protection facilities are as follows:

- Community Development Block Grant Revolving Funds
- USDA Rural Assistance Community Facilities Program
- A Special Assessment District

IV. MITIGATION

In order for the City to assure adequate fire and emergency response service within its boundaries as development continues within the City boundaries and within the Sphere of Influence, the City should implement the following mitigation measures:

- F-1** Evaluate periodically and update and/or revise the performance standard or performance goal for personnel presented in the Service Area Plan as necessary.
- F-2** Establish a performance standard or performance goal for fire protection vehicles. A standard may be set in terms of fire trucks per 1,000 City residents. An official standard for vehicles would enable the City and the Calipatria Fire Department to better analyze existing and future performance and quantify the need for additional equipment.
- F-3** Continue the periodic review of number of calls and responses to determine the adequacy of existing service and any need for improvement or additional resources.
- F-4** Pursue additional finances to find additional personnel, equipment, and vehicles of the Calipatria Fire Department.

4.4 LAW ENFORCEMENT

I. PERFORMANCE STANDARD

The performance standard for law enforcement personnel was established under the 2004 Service Area Plan Update by then Police Chief Gomez. The performance standard is one officer per 1,000 population. This officer performance standard was reviewed and continued to be accepted by Acting Police Chief Lyn Mora while preparing this Service Area Plan Update. There are no performance standards for response times. Presently, the department lacks the technology to track exact response times. According to Chief Mora, response times vary from one minute to five minutes. However, there are infrequent circumstances where an officer will be busy at one service call and another call will be waiting. A response time standard of 3 minutes is applied.

There are no existing performance standards for police facilities. The current police station measures 2,060 square feet. According to Acting Chief Mora, the police station is sufficient to house up to 6 police offices, so a performance standard of 343 square feet per office will be used for this Service Area Plan.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The City of Calipatria has its own police department located at 140 West Main Street (See Figure 4.3-2 Law Enforcement Facilities). The Police Department staffs anywhere from 1-3 officers per shift (Chief included). Each shift for a police officer is 12 hours in length, while the Chief's shift is 8 hours in length. Dispatching services are currently contracted through the City of Brawley Police Department.

The City of Calipatria Police Department also assists the California Highway Patrol and Imperial County Sheriff's Office if the agencies do not have an officer in the near vicinity upon their request. The Calipatria Police Department also provides backup for these agencies when requested to ensure officer safety measures.

The Department handles and investigates certain calls for service in the vicinity of the Calipatria State Prison. The prison rests in the City's jurisdiction, but is several miles away from Calipatria's residential population.

Inventory of Existing Facilities and Staff

One (1) Police Chief

Five (3) Full time police officers

One (1) Part Time Officer

4 black/white patrol cars

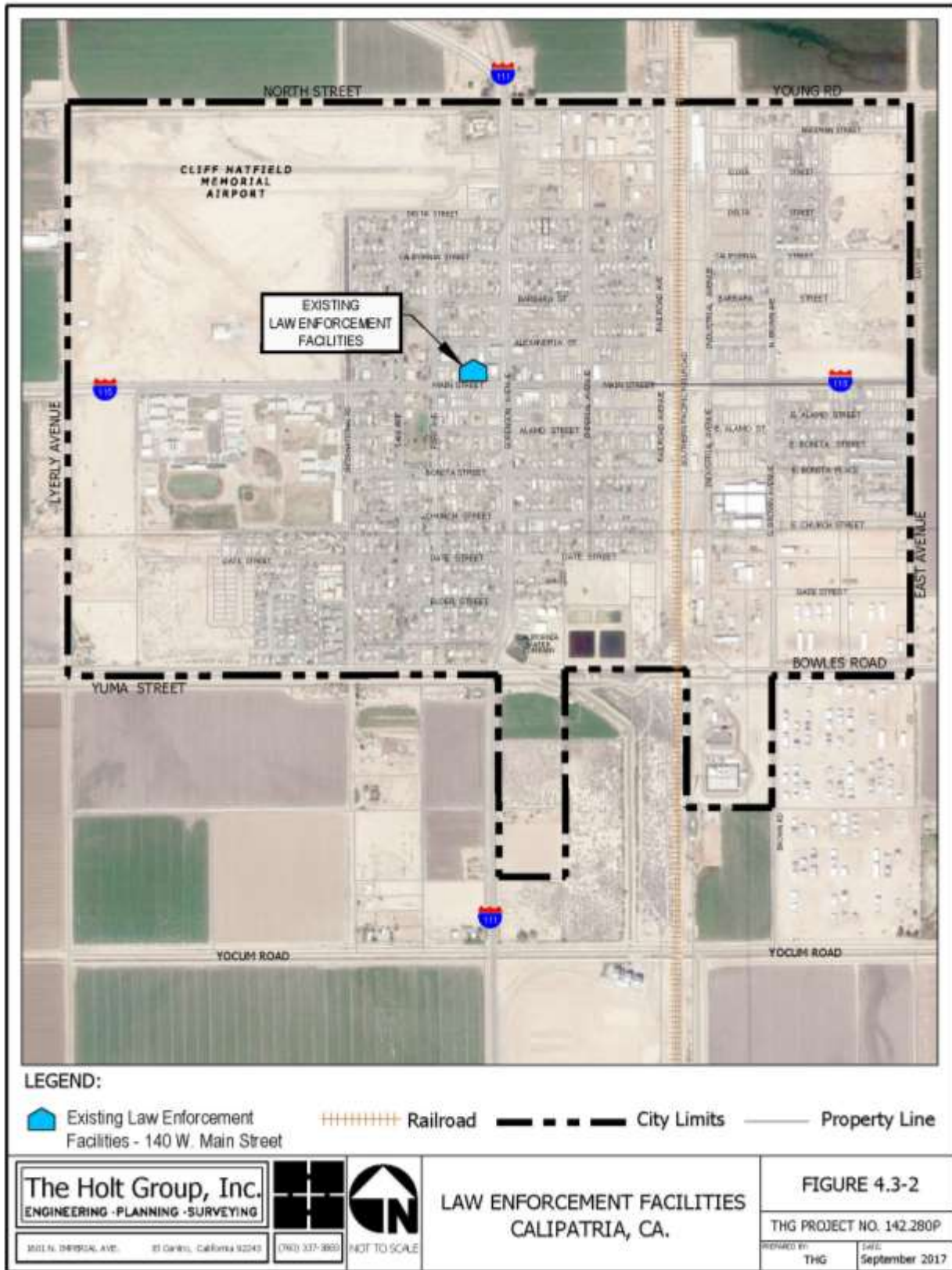
1 unmarked patrol vehicle

1 PAL van

1 PAL vehicle

2,060 square feet of building

Figure 4.4-1 Law Enforcement Facilities



Adequacy of Existing Facilities and Staff

There are presently no performance standards for square feet of building space/personnel. According to Chief Mora, there is little to no room to expand the existing office space. The current police station measures 2,060 square feet. This size is sufficient for up to six officers. In turn, as the demand grows the current building will not be adequate.

The Police Department currently employs 4 full-time staff, but staffs anywhere from 1-3 officers at a time. Using the performance formula, the existing demand for personnel is:

$$3,696 \text{ Existing Net population} \times 1 \text{ personnel/ } 1,000 \text{ Population} = \mathbf{4 \text{ personnel}}$$

The current population of 3,696 is taken from the 2017 California Department of Finance population estimates. Using the performance standard of 1 officer required for each 1,000 persons, there should be a minimum of 4 officers. The current demand meets this standard, considering there are 4 full time employees.

The Department handles and investigates certain calls for service in the vicinity of the Calipatria State Prison. The prison is located with the City's incorporated jurisdiction, but is located approximately 4.4 driving miles away from Calipatria's residential population and police station location. The inmate population was not included in the population projections to determine the existing demand considering the Police Department does not handle all incidents at the prison.

Future Demand for Facilities and Staff

As the City of Calipatria continues to grow, so does the need for law enforcement services and facilities. At a ratio of one (1) police officer per 1,000 residents, the existing four (4) officers can effectively handle a 2035 population of 4,124 residents. No additional expansion of police facilities is required

Opportunities for Shared Facilities

Mutual aid services are practiced through the Police Department. Dispatching services are currently contracted through the City of Brawley Police Department. The City of Calipatria Police Department also assists the California Highway Patrol and Imperial County Sheriff's Office if the agencies do not have an officer in the near vicinity upon their request. The Calipatria Police Department also provides backup for these agencies when requested to ensure officer safety measures.

The police station building is too small for shared facilities, however, City management may be considering consolidating law enforcement operations with City Hall which is 4,857 square feet for an administrative staff of five (one of which is part-time).

Phasing

Table 4.4-1 Law Enforcement Future Personnel Demand

Year	Projected Population (Excluding inmates)	Future Personnel Demand
2020	3,764	4.0
2025	3,880	4.0
2030	4,000	4.0
2035	4,124	4.0

III. FUNDING

A portion of funding for law enforcement is currently financed by property and sales taxes from the General Fund. Other funding sources include the Narcotics Task Force and State C.O.P.S. Grant.

Per Capita Costs

For the fiscal year 2017-2018, the City of Calipatria budgeted costs for police was \$462,349.00 (anticipated revenue of \$451,849 was not taken into account) Expenses for law enforcement services were applied to a population of 3,696. The current population is taken from the 2017 California Department of Finance and does not include inmate population. Using the current population, police protection services costs are \$125.09 per resident. This data was calculated by dividing the annual budget of the police department by the existing (net) population.

- \$462,349 cost/ 3,696 residents = **\$ 125.09 per capita**

Future Funding Costs

A cost estimate for future law enforcement facilities and services is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections. The net population (Total – 4,000 inmates) was used to estimate the costs.

Table 4.4-2 Future Cost Estimate for Police Services

Year	Projected Population (Excluding inmates)	Future Cost Estimate for Police Services
2020	3,764	\$470,838
2025	3,880	\$485,349
2030	4,000	\$500,360
2035	4,124	\$515,871

Future Funding Sources

Current funding sources for law enforcement should continue to be used. In addition, development impact fees were established in 1991 to ensure future development contributes its proportional share to the future demand created. The Police Protection Facilities Development Charge is a developer fee imposed on any new construction within the City limits. This is a one-time developer fee so that the City could reasonably and adequately provide the necessary police

protection. The fee established in 1991 is \$300 per residential unit and .25 cents per square foot of all non-residential structures. These fees should be re-assessed on a periodic basis as most jurisdictions update every five to ten years. Other recommended funding sources include increasing existing department customer service fees and increasing existing City of Calipatria Ordinance fines.

IV. MITIGATION

In order for the City to assure adequate law enforcement service within its boundaries as development continues within the City boundaries and within the Sphere Of Influence, the City should implement the following mitigation measures.

- LE-1** Establish a performance standard or performance goal for response times and facility space. Official standards for response times and facility space would enable the City and the Calipatria Police Department to better analyze existing and future performance, determine the feasibility of service to areas in the County, and determine the need for additional resources.
- LE-2** Address shortfalls in performance standards for personnel presented in this Service Area Plan. Maintaining standards enables the City and the Calipatria Police Department to better serve the community.
- LE-3** Consider the possibility of relocating to 125 North Park Avenue, currently used by City administration office and the City Council. This building is adequate to house the Police Department and may be large enough to occupy as shared facilities. Continue to pursue this option and other possible locations for adequate facilities.
- LE-4** Pursue additional finances to fund additional personnel, equipment, and vehicles of the Calipatria Police Department.
- LE-5** Obtain additional sworn personnel, non-sworn personnel, and vehicles to meet the future demand.
- LE-6** Review existing development impact fees for Calipatria Police Department services. Identify necessary improvement to the current fee structure, and implement revised fee structure.

4.5 LIBRARY FACILITIES

I. PERFORMANCE STANDARD

Library services are provided by the County of Imperial at a facility owned by the City of Calipatria within the Cadwell community park which is centrally located. The public library is named Meyer Memorial Library. There are no existing performance standards for library facilities for the City of Calipatria, however according to library staff, the performance standard was established in 2004, based on the existing 2004 library facilities square footage and the population at the time. The performance standard for library facilities for the City of Calipatria was established at 665 square feet of library facilities per 1,000 population.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

As previously noted, the County of Imperial provides for library services. The City of Calipatria provides the facilities and the corresponding maintenance costs of the facility. The Imperial County Free Library (ICFL) formed in 1912 to serve the people of Imperial County who reside outside the city limits of Brawley, Calexico, El Centro and Imperial. There are currently four library branches open to the public as follows: one in Calipatria, one in Heber, one in Holtville, and one at the Salton City. The ICFL provides recreational and informational reading, audiotapes, some videos and DVDs, periodicals, and reference services to its patrons. Materials can be requested via interlibrary loan. Internet and public-access computers are available at most branches. The branch operates Monday through Friday for at least eight hours each day.

This analysis provides an inventory of the existing facility provided in conjunction with the County of Imperial for the delivery of library services to the City of Calipatria, the existing and future demand for facilities as well as a projected phasing schedule based on population projections. The purpose of this analysis is to determine if the existing facilities will be needed in order to meet future demand.

Inventory of Existing Facilities

Library Facilities include the library space, the contents of the library as well as the staff that manage the library. It also includes any support equipment such as computers, copy machines, and other office equipment that may be available to the general public. The Calipatria Branch is located at 105 South Lake Street (See Figure 4-5).

Calipatria Branch:

Floor area	2,634 sq. ft
Number of Books	11,000
Number of Reader seats	30
Number of Computers	5
Staffing	1.5

Adequacy of Existing Facilities

Using the performance formula provided below, the existing demand for library facilities is:

$$3,696 \text{ Existing Net Population} \times 665 \text{ SF} / 1,000 \text{ Population} = \mathbf{2,457 \text{ SF}}$$

According to the library staff, the existing facilities are adequate and therefore, as stated above the performance standard is sufficient at the existing facilities.

Future Demand for Facilities

As the City of Calipatria grows, so will the need for library facilities. With a population expected to reach 4,124 by the year 2035, additional library facilities will be needed to serve the future residents. In order to meet this future demand, an additional 108 square feet (2,742 SF - 2,634 SF) of library facilities will be needed.

Opportunities for Shared Facilities

The Calipatria Branch is part of the Imperial County Free Library system. The existing facility shares resources with the communities of Heber, Holtville, and the Salton City.

Phasing

Table 4.5-1 Future Demand for Library Facilities

Year	Projected Population (Excluding inmates)	Future Demand for Library Facilities
2020	3,764	2,465 SF
2025	3,880	2,541 SF
2030	4,000	2,620 SF
2035	4,124	2,742 SF

The Calipatria Library Facility was found sufficient to meet the needs of the current population. There are no current plans to expand the existing library system in Calipatria.

III. FUNDING

As previously noted, the City of Calipatria covers the cost of building maintenance while all supplies and staffing is covered by Imperial County. Library facilities janitorial maintenance is currently financed by sales taxes from the City General Fund. The library operations, resources, and staff are provided by the County of Imperial per the agreement. The funding for the branch comes from that system, which receives .0072% of the property taxes from those areas in the County that do not maintain their own municipal library systems. Additionally, the County Librarian seeks grants and dollars, such as Public Library Funds, from the California State Library to benefit the Calipatria branch.

Per Capita Costs

Based on 2017/18 Fiscal Year Budget figures, while more than \$80,000 is expended per year operating the branch, about \$5,670 of tax dollars are raised in Calipatria proper through property

taxes, which are then paid to the County Library Service District. The current population of 3,696 is taken from California Department of Finance and excludes inmate population. Using the current population of 3,696 library facilities and services costs are \$1.54 per resident. This data was calculated by dividing the tax dollars raised in Calipatria that are expended for library services by the existing (net) population.

- \$5,670 cost/ 3,696 residents = **\$ 1.54 per capita**

Future Funding Costs

While the cost to residents to fund the Calipatria Meyer Memorial Library is minimal, per year. The funding mechanism for the library facilities may change in the future, which would alter the following table. The future costs for library facilities is based on the current per capita costs multiplied by the projected population, not on the costs to run the facility, because these funds are currently provided by the County of Imperial.

Table 4.5-2 Future Costs for Library Facilities

Year	Projected Population (Excluding inmates)	Future Costs for Library Facilities
2020	3,764	\$5,796
2025	3,880	\$5,975
2030	4,000	\$6,160
2035	4,124	\$6,350

Future Funding Sources

The City should continue using the current funding source for library facilities. Additional funding sources such as Community Facilities District, Special Assessment District, Community Block Development Grants, the California Literacy Campaign Fund and the State Public Library Fund should be pursued.

IV. MITIGATION

In order for the City to provide to its residents adequate library services and to assure that the library system is sufficiently expanded to accommodate growth within the City and the boundaries of the Sphere of Influence, the City should implement the following measures:

- L-1** Continue to periodically review the facilities and personnel of the Calipatria Public Library through the preparation of annual reports. Such review will identify staffing and budgetary concerns as City growth continues to increase the demand on library facilities and staff.
- L-2** Continue to apply for all possible library funding opportunities from the State.
- L-3** Review existing development impact fees for library services, identify necessary improvements to the current fee structure, and implement revised fee structure.
- L-4** Continue to accept donations of money and supplies as a means of augmenting library services while conserving allocated finances.

4.6 PARK AND RECREATIONAL FACILITIES

I. PERFORMANCE STANDARD

The Calipatria General Plan Open Space Element is a plan for the comprehensive and long-range preservation and conservation of Open Space. Public Parks and Recreational facilities are classified as Open Space. The General Plan require new residential subdivisions to provide approximately 5 acres of Open Space for parkland and recreation uses per 1,000 new residents or to pay fees, as per the Quimby Act provisions of the subdivision ordinance.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

Inventory of Existing Facilities

Total park acreage in the City of Calipatria is **11.87** acres. The list of parks is as follows:

• Caldwell Park	4 acres
• Radmacher Park	4 acres
• Mikesell Park	.17 acres
• Hernandez Park	3.7 acres
TOTAL	11.87 acres

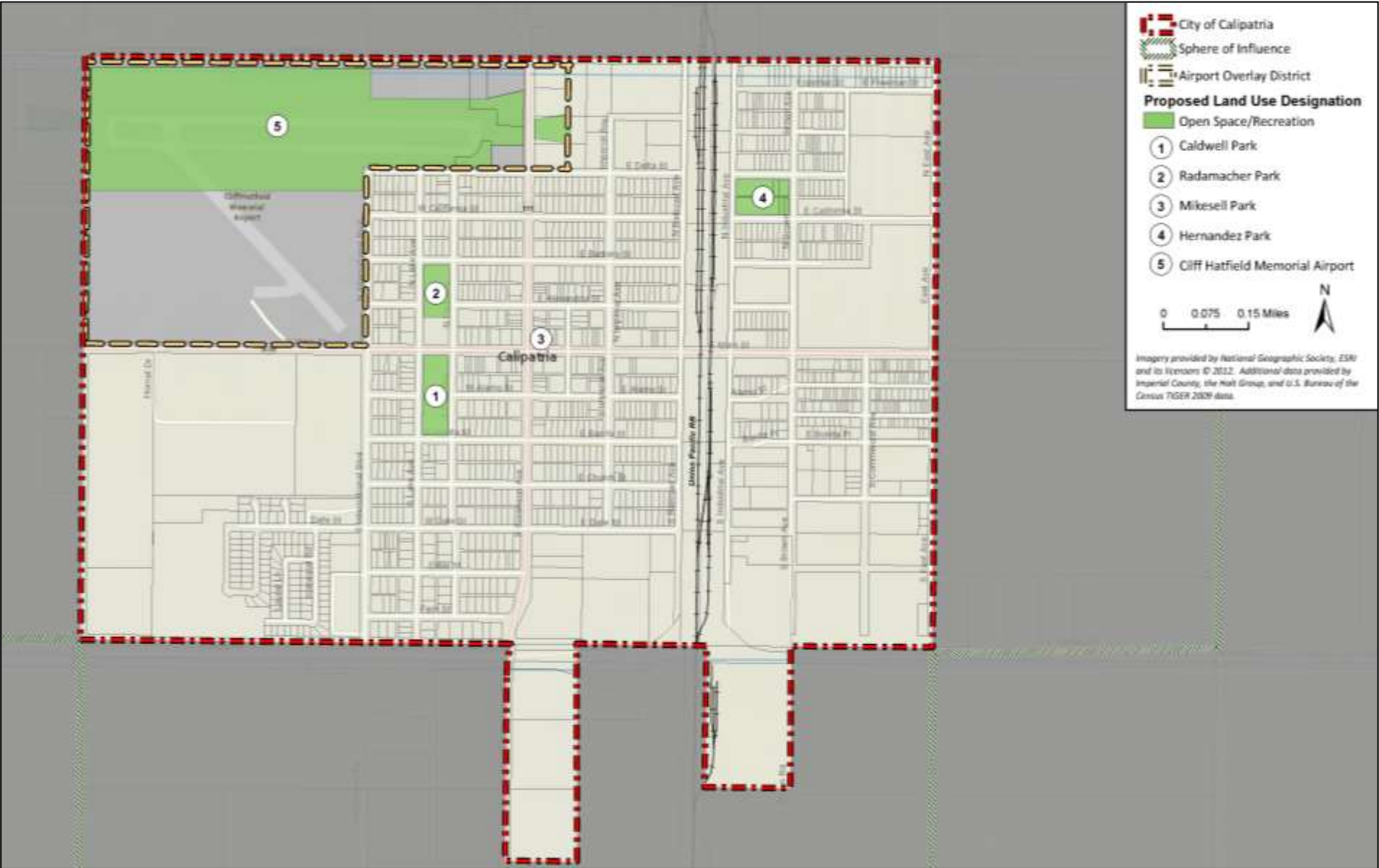
Figure 4.6-1 shows the location of the parks listed above. The City presently has three maintenance workers responsible for maintaining parks, landscaping at City Hall, the Fire Department, the Police Department and along airport property on Main Street in addition to maintenance of local streets, sewer lines, lift station, aerators at the wastewater treatment plant and street sweeping. Four other administrative employees perform tasks related to park facilities: the Administrative Assistant, Finance Director, Public Works Director, and City Manager. Each of these administrative employees spends approximately 5% of their time on park related tasks.

Caldwell Park, located on South Park Avenue between Main Street and Bonita Street, contains playground equipment, skate park, performance gazebo, and open fields. Radmacher Park, located on North Park Avenue between Main Street and Barbara Street, contains basketball courts, baseball field, and shaded picnic tables. Mikesell park is a small park on the northeast corner of Main Street and Highway 111 with shaded picnic tables. Hernandez Park serves the east part of the City and is located on California Street and Brown Avenue. Amenities at Hernandez Park include a basketball court, a soccer field, and minimal playground equipment.

Adequacy of Existing Facilities

The City's current residential population of 3,696 generates a demand of 18.5 acres based on a standard of 5 acres per 1,000 in population. There is an existing deficiency of 6.63. acres. This deficiency cannot be funded by development impact fees (DIFs). The National Recreation and Parks Association (NRPA) published park location, size, and amenities standards in 1970 and is still widely used. The NRPA recommends that a neighborhood park of 1-2 acres in size for every 1,000 residents be located within a half-mile radius of all residential uses. NRPA standard further require certain amenities based on population size.

Figure 4.6-1 Park Locations



For example, one (1) picnic shelter and one (1) playground equipment should be provided for every 2,000 residents, but the NRPA also recommends one (1) tennis court for every 2,000 residents. Most communities will use NRPA standards as a starting point in determining the type of amenities required.

All residences in Calipatria are located within a half-mile of one of three parks in the City. At a rate of 2 acres for every 1,000 residents, a total of only 7.4 acres of neighborhood parkland is required.

$$3,696 \text{ Net Existing Population} \times 5 \text{ Acres} / 1,000 \text{ Population} = 18.75 \text{ Acres}$$

$$11.78 \text{ acres of existing parkland} - 18.75 \text{ acres of current demand} = \mathbf{(6.63) \text{ Acres deficient}}$$

Future Demand for Facilities and Staff

Based on the 2045 buildout population projection of 4,544 the City of Calipatria will need 22.5 acres of recreational open space in order to be consistent with the performance standard objective of the General Plan. This indicates that the City will need to obtain 10.63 additional acres of parkland by the year 2045. This figure was determined as follows:

$$5.0 \text{ Acres}/1,000 \text{ Population} \times 4,544 \text{ Population} = 22.5 \text{ Acres of Future Demand}$$

$$22.5 \text{ Acres of Future Demand} - 11.87 \text{ Acres of Existing Parkland} = 10.63 \text{ Acres Needed}$$

Opportunities for Shared Facilities

Parks and recreation facilities include open space areas, both improved and unimproved for recreational use, owned and operated by the City of Calipatria. Facility amenities within the parks may include swings, slides, and shade structures for the use of the public. Only those park facilities owned by the City are applicable under this discussion or that are under a mutual use agreement with the City of Calipatria for the provision of recreational services to the community. Recreational Open Space may further be found on public school sites and private developer areas dedicated to parks or open space.

Phasing

There are currently no planned expansions of park facilities. Based on the standard of 5.0 acres per 1,000 population, the following table represents the demand for parkland acreage for the next 20 years in five year increments.

Table 4.6-1 Demand for Future Parks

Year	Projected Population (Excluding inmates)	Demand for Future Parks
2020	3,866	19.5 acres
2025	4,050	20.0 acres
2030	4,170	21.0 acres
2035	4,293	21.5 acres
2040	4,421	22.0 acres

Note: Demand for parkland is based on the General Plan standard of 5.0 acres per 1,000 population

Per Capita Costs

The City's 2017/2018 budget allocates \$83,270 to Parks. Using the current population of 3,696, park facilities costs are \$22.53 per resident. This data was calculated by dividing the FY 17/18 budgeted tax dollars raised in Calipatria that are expended for parks services by the existing (net) population.

- \$83,270 cost/ of 3,696 residents = **\$22.53 per capita**

Future Funding Costs

Table 4.6-2 Future Funding Costs for Parks

Year	Projected Population (Excluding inmates)	Future Funding Costs for Parks
2020	3,866	\$87,097
2025	4,050	\$91,245
2030	4,170	\$93,944
2035	4,293	\$96,276
2040	4,421	\$99,594
2045	4,544	\$102,381

Future Funding Sources

Current funding sources should continue to be used as a source for financing park and recreational facilities. In addition, it is essential that the City require developers of new subdivisions to dedicate parkland and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities in accordance with the Quimby Act (Governmental Code Sections 66477-66477.3). It would also be beneficial to continue to update and implement a five-year capital improvement plan for all park and recreational facilities within the City.

IV. MITIGATION

In order for the City to provide to its residents adequate parkland that is efficiently managed and maintained as growth continues within the City, the following measures should be implemented:

- P-1** Current funding sources should continue to be used as a source for financing park and recreational facilities. The adopted park impact fees should furthermore be reviewed periodically for adequacy, at least every five years.
- P-2** Require developers of new subdivisions to dedicate parkland and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities.
- P-3** Update and implement a five-year capital improvement plan for all park and recreational facilities within the City.
- P-4** Re-evaluate General Plan park standards to be more in line with NRPA standards.

4.7 CIRCULATION FACILITIES

The Circulation Element of the Calipatria General Plan (2013) addresses the current and future needs of the community for transportation facilities, which will provide for the efficient movement of persons and goods throughout the City. The Circulation Element discloses the City’s goals, policies, and performance criteria with respect to the circulation system, presents the minimum design standards for City streets, and provides a Circulation Plan that shows the anticipated development of the system as growth occurs within the City.

In addition to streets and highways, the Circulation Element is also concerned with other transportation facilities and services. Included among these other facilities are the Calipatria Municipal Airport and the Union Pacific Railroad. The Circulation Element is also concerned with the provision of transit services. These services include bus transportation to and from the City, taxicab services, and air transportation.

I. PERFORMANCE STANDARD

The Circulation Element of the General Plan identifies performance criteria for the various types of roadways found in the local system. The criteria, which are summarized below in Table 4.7-1, are based on the graded scale “level of service” (LOS) classification system. The LOS system quantifies the effective operation of a particular roadway by determining the average daily traffic (ADT) capacity and how changes in ADT affect roadway service. LOS A represents effective service with little traffic congestion, while LOS F represents ineffective service with a great deal of traffic congestion.

The Circulation Element sets goals to maintain a traffic level of service (LOS) C or better as the standard for all major intersections within the City. If a development project is anticipated to present traffic conditions in excess of this threshold, the project would be required to implement physical improvements that would address project-related traffic impacts.

Table 4.7-1 Roadway Design Standards						
Roadway Classification	Right-of-Way	On Street Parking	Curb-to-Curb Distance	Travel Lanes	Target LOS	Peak LOS
Major Arterial Street (with Median or Turn Lane)	100 feet	Yes	82 feet	4	A	B
Arterial Street	84 feet	Yes	64 feet	4	A	B
Arterial Street (Divided or Turn Lane)	84 feet	No	70 feet	4	A	B
Collector Street	70 feet	Yes	52 feet	2	B	C
Local Street	60-68 feet	Yes	40-48 feet	2	B	C

Source: City of Calipatria, Standard Plans and Specifications

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

Inventory of Existing Facilities

The City of Calipatria contains a circulation system, which is predominantly oriented in a north/south and east/west grid system. The major north/south arterial system consists of Sorenson Avenue/State Highway 111, Lyerly Road, International Boulevard and East Avenue. The major east/west arterial system consists of Main Street/Highway 115, Young Road, Date Street, and Bowles Road. **Figure 4.7-1** shows the existing Street classifications for the City.

The primary arterials are Highway 111 and State Route 115 which intersect each other in the center of town. The highest volume of traffic is at this intersection of State Route 115 and State Highway 111. State Highway 115 is Main Street west of the Highway 111 intersection and State Highway 111 is referred to as Sorenson Avenue within the City Limits. The City has no official jurisdiction over SR 115 or Highway 111, as they are State Highways under the jurisdiction of the California Department of Transportation (Caltrans). Caltrans, in addition to controlling the state highway right-of-ways, is also responsible for all maintenance of these streets within and outside the City limits. This benefits the City in that the City does not have to be concerned with maintenance of these two major arterials.

Other local transportation facilities include the Union Pacific Railroad. The railroad bisects the town as it runs in a north/south orientation and provides critical services to industrial operations based out of the City of Calipatria and other Imperial County communities. Yet another important transportation facility is the Cliff Hatfield Memorial Airport which is owned by the City. The paved runway extends for 3440 feet. The facility is at an elevation of 180 feet at a distance of about one mile from the City of Calipatria boundary. The airport serves a number of agricultural operations and State prison officials.

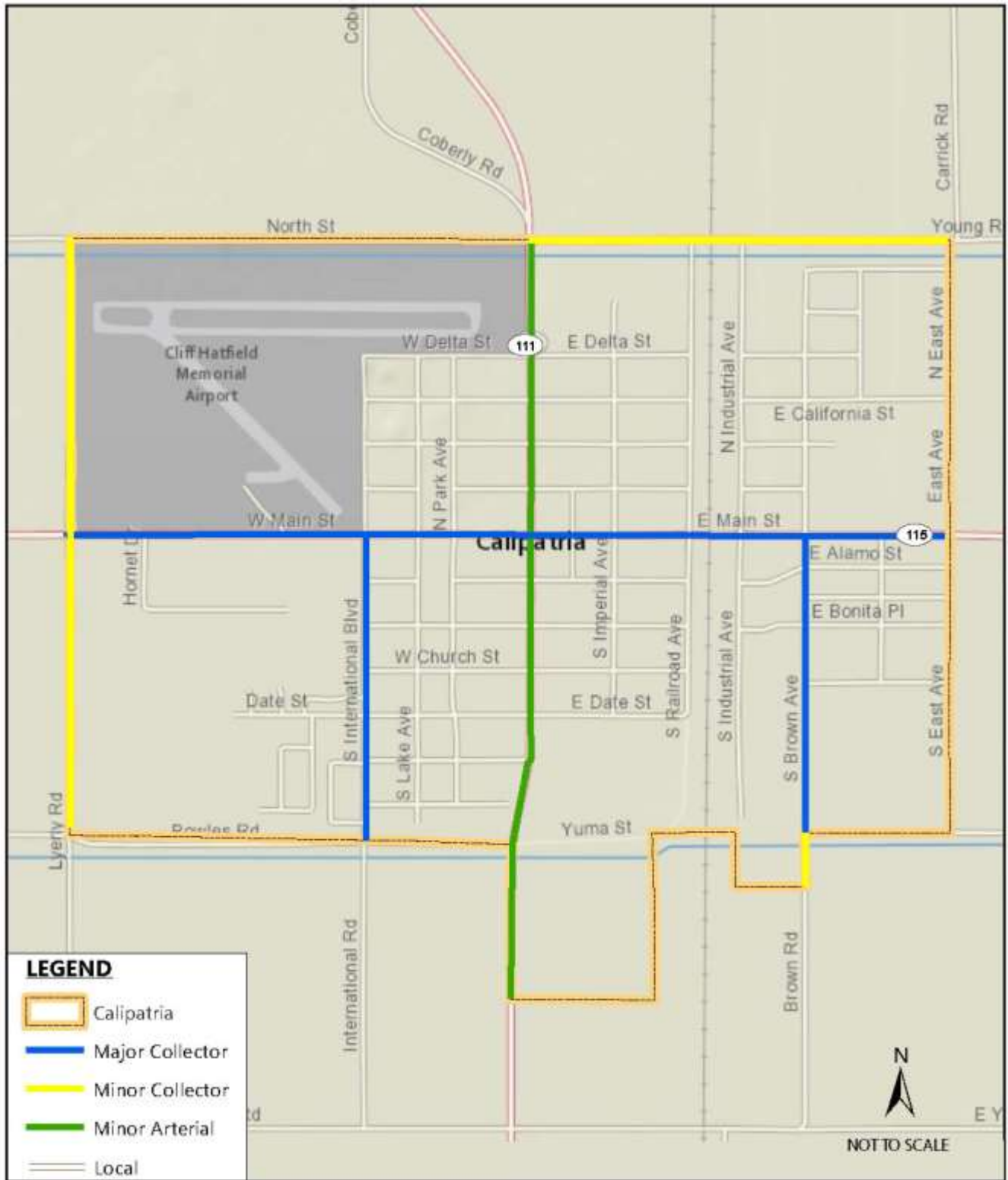
There are currently three public works staff members employed by the City of Calipatria, who are responsible for maintaining roads and the Airport property. They spend 25 percent of their work hours servicing roads. They utilize one dump truck, one small roller, and one asphalt spreader to maintain streets. The majority of street maintenance services are contracted out.

Adequacy of Existing Facilities

The City does not routinely monitor traffic circulation throughout the City owned street system in terms of ADT and LOS, and it is not known whether any City facilities currently carry traffic in excess of the performance standards listed above. Existing LOS for a roadway is usually determined during the environmental review process for individual projects proposed within the City. Both the SR 115 and Highway 111 owned and maintained by Caltrans operate at a LOS C or better even during peak hours.

The existing circulation system is generally adequate to accommodate the current needs of the City in that paved roadways properly link existing residential, commercial, and industrial development. As discussed in detail below, the City has determined the need to implement continuous circulation system improvements throughout the City and focusing on new construction and major rehabilitation in the eastern portion of the City where development is space.

Figure 4.7-1 Street System



Future Demand for Facilities

As residential, commercial, and industrial in-fill development continues within the City boundaries the City will need to ensure the capacity of the internal circulation system and roadways serving the proposed development are adequate. The City will need to continue to upgrade and improve existing roadways and create new roadways as large parcels of land are subdivided in order to maintain a service level that is in keeping with the goals established in the General Plan

Opportunities for Shared Facilities

Not all maintenance is completed by the Department of Public Works. Continuous and periodic maintenance is outsourced as funding becomes available. As stated previously, East Main Street is also State Highway 115 and Sorenson Avenue is State Highway 111 which are maintained by the State Department of Transportation. In addition to controlling the state highway right-of-ways, Caltrans is also responsible for all maintenance of these streets within and outside the City limits. This benefits the City in that the City does not have to be concerned with maintenance of these two major arterials.

Phasing

The City of Calipatria just completed two major capital improvement projects along International Avenue and Railroad Avenue. The City also has plans for roadway improvement to north Brown Avenue as well as routine maintenance for numerous streets. Caltrans routinely maintains both Highway 111 and SR 115.

Long range transportation plans include the completion of the Airport Industrial Park and the access to the Municipal Airport for airfreight opportunities will allow a business options for transportation, Air, Union Pacific Rail, and Highway 111. In the interim, the City completes periodic maintenance to the airport facilities and runways. The most recent project was completed in 2017.

In addition, new construction or improvements to circulation facilities will be provided concurrently with new development. Developers will construct required internal street improvements associated with each project. Timing for these improvements will be based on the timing of future development.

III. FINANCING

Funding for circulation facilities is provided by the Highway User Tax Account (HUTA), the Local Transportation Authority (LTA) Measure D Sales Tax Fund as well as developer funding. Developer funding is used to construct required street improvements associated with a project. The City further applies for grant funds as they become available. A most recent added source for funding is SB 1. The Senate Bill provides new funding from the Road Maintenance and Rehabilitation Account (RMRA) for monthly apportionment to the City. The League of California Cities estimates Calipatria's share to be \$50,000 for FY17-18 and exceed \$100,000 for the following fiscal years to be apportioned on a monthly basis. The State provides approximately \$10,000.00 per year for basic maintenance to airport facilities.

Per Capita Costs

For the fiscal year 2017-2018, the City of Calipatria budgeted costs of \$707,046.00 for roadway improvements. The current population of 3,696 is taken from the California Department of Finance and excludes approximately 4,000 are institutionalized inmates at Calipatria State Prison. Using the current population of 3,696, circulation improvement and maintenance services costs are \$191.30 per resident. This data was calculated by dividing the annual budget for circulation services by the existing (net) population and does not take into account grant funds receive.

- \$707,046.00 cost/ 3,696 residents = **\$ 191.30 per capita per year**

Future Funding Costs

A cost estimate for future circulation maintenance is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections.

Table 4.7-2 Future Cost Estimate for Circulation Facilities

Year	Projected Population (Excluding inmates)	Future Cost Estimate for Circulation Facilities
2020	3,764	\$720,053
2025	3,880	\$742,244
2030	4,000	\$765,200
2035	4,124	\$788,921

Future Funding Sources

Current funding sources for circulation facilities should continue to be used. Additional funding should be provided through the collection of development impact fees. The City of Calipatria is one of the few City's which has not adopted Transportation Impact Fees. When imposed fees could be used to meet the local match requirements for grant funding. Additionally, there are several alternative funding sources for circulation facilities such as community facilities district, special assessment district and other state and federal grants which should be pursued.

IV. MITIGATION

In order for the City to maintain adequate circulation and provide roadways that are sound and efficient, the City should implement the following measures.

- C-1** Continue to periodically review the list of approved roadway maintenance improvement projects slated for implementation by the City to determine project status, need for revision of the program schedule, and budgetary needs.

- C-2** Consider updating the existing development impact fee schedule to include an assessment for circulation and roadway projects.
- C-3** Develop a Capital Improvement Project for local roadways, rank by priority and seek funding for projects as opportunities become available.
- C-4** Continue to assess traffic volumes with existing road conditions and request functional classification changes to roadways that will need future investment due to increased traffic flows in order to make them eligible for FHWA funding.

4.8 DRAINAGE FACILITIES

The City owns, operates, and maintains a system of drains that conveys storm water and urban runoff. The majority of the storm-water conveyance system, however, is surface flow. Stormwater drainage facilities in the City of Calipatria are primarily composed of street-level drainage in the form of curb-and-gutters and valley gutters. The system is managed by the City Engineer, Jack Holt of the Holt Group. The City system within the incorporated City limits ultimately drains into agricultural drains along the outskirts of town. These agricultural drains are owned and operated by the Imperial Irrigation District.

I. PERFORMANCE STANDARD

The City does not maintain performance standards for its drainage system. In general, the goal of the system is to prevent flood conditions that would adversely affect residences, businesses, and facilities within the City. The drainage system must conform to standards set forth by the National Pollutant Discharge Elimination System permit requirements, Federal Emergency Management Agency requirements, and Imperial Irrigation District requirements. Structural and nonstructural control measures and management practices to minimize the addition of runoff volume and pollution to the stormwater system are applied on a case by case basis. Best management practices (BMPs) to reduce the volume of runoff from new development, such as detention/retention units or infiltration structures, are incorporated as needed.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

Inventory of Existing Facilities

The City completed a Citywide Stormwater Facility Master Plan and Hydrology Study for the drainage system in 1995. Underground drainage facilities primarily exist in the downtown portion of the City. As a general policy, the City approves of the installation of retention basins on development projects. Projects developed within the City often contain grass fields or vegetated areas into which development-related flows drain and seep into the ground. Thus, drainage within the City is often self-contained within specific developments and does not flow into one large, City-operated system.

Adequacy of Existing Facilities

According to the City Engineer, the City's facilities are adequate to meet light rainfall events but would be inadequate for 25-year storm events. The area west of Railroad Avenue has a storm water drainage system while the area east of Industrial Avenue does not. Due to the age of portions of the underground pipelines, periodic maintenance of the existing system will be necessary as well as the future development of regional retention basins.

The Citywide Stormwater Facility Master Plan and Hydrology Study (1995) states, "the existing paved street sections within the City have been constructed without consistent design parameters. Street widths, alignments, as well as slope and elevation criteria vary. Storm water carriers such as curb and gutters, cross gutters, storm drains, grader ditches, channels and swales are either nonexistent or ineffectively applied. The lack of comprehensive storm water control system causes runoff to puddle, pond and inundate low lying areas, thus necessitating this study."

Future Demand for Facilities

As the City continues to grow, additional impervious surfaces will be constructed over agricultural land or otherwise undeveloped land, disabling storm water and urban runoff from seeping into the ground in its natural drainage pattern. This will require consideration for additional drainage facilities to prevent flood conditions. It is most likely that the City would continue to allow the construction of drainage facilities in each development that contains the flows from the development. Such facilities would be constructed by the developer, which would prevent the City from needing to conduct major improvements in most parts of the City boundaries and Sphere of Influence boundaries.

Opportunities for Shared Facilities

There are no opportunities for shared facilities.

Phasing

The City does not currently have plans for major improvements to the existing system of drainage facilities. As development continues within the City boundaries and the Sphere of Influence, consideration will be given for storm water drainage issues in order to prevent flood conditions. According to the Subdivision Map Act, developers are required to provide on-site drainage facilities. Newly constructed roads associated with new development will be engineered to City standards and will include gutters and adequate slope from the centerline to allow the proper conveyance of storm water.

III. FUNDING

Within the City and the Sphere of Influence, these facilities are mostly installed and funded by developers as projects are implemented. However, the estimated annual cost to operate and maintain the drainage facilities is \$2,000.00, which is taken from the General Fund.

Per Capita Costs

For the fiscal year 2017-2018, the City of Calipatria budgeted costs were \$2,000.00 for drainage maintenance services. The current population of 3,696 is taken from the 2017 California Department of Finance population estimates. Inmates are excluded from this population base. Using the current net population of 3,696, drainage maintenance services costs are \$.54 per resident. This data was calculated by dividing the annual budget for drainage services by the existing (net) population.

- \$2000.00 cost/ 3,696 residents = **\$.54 per capita per year**

Future Funding Costs

A cost estimate for future drainage maintenance is provided in the table below. These estimations were calculated by utilizing the existing per capita costs to determine future costs based on population projections.

Table 4.8-1 Future Cost Estimate for Drainage Services

Year	Projected Population (Excluding inmates)	Future Cost Estimate for Drainage Services
2020	3,764	\$2,032
2025	3,880	\$2,095
2030	4,000	\$2,160
2035	4,124	\$2,226

Future Funding Sources

Funding responsibilities for project-related facilities shall remain with the developers and secured prior to construction.

IV. MITIGATION

In order for the City to assure the adequate provision of storm water and urban runoff drainage within the City boundaries and within the Sphere of Influence, the City should implement the following measures.

- D-1** Continue to implement the design recommendations set forth in the Citywide Stormwater Facility Master Plan and Hydrology Study (1995, Holt Group).
- D-2** Require new roadways within the City boundaries and the City Sphere of Influence boundaries to meet City requirements for provision of gutter features and slopes to properly convey storm flow.
- D-3** Continue to require that new development projects address potential drainage issues and provide adequate facilities to convey storm flow. If developments would drain into facilities of the City's system, require that the developer consult with the Public Works Director and the City Engineer to assure that improvements are engineered and constructed to City standards.

4.9 WATER FACILITIES

The water facilities in Calipatria are privately owned and operated by Golden State Water Company. Golden State Water Company is a public utility in California and is a wholly owned subsidiary of American States Water Company. As an investor owned utility, it is not eligible for government subsidies and shareholders provide the primary source of capital that enables Golden State Water Company to make needed system infrastructure investments and improvements that albeit for the benefit of its customers is also at the ultimate cost to its customers--without subsidies. This mechanism proves to be an expensive service to customers of the private utility, particularly in low income communities, where otherwise subsidies would be critical for affordable service. This is particularly true, being that Golden State must ensure a profitable venture to its shareholders unlike a more traditional public owned system.

I. PERFORMANCE STANDARD

Golden State Water Company is regulated by the U.S. Environmental Protection Agency, the California Department of Public Health and the California Public Utilities Commission. Southern California Water Company operates the system under standards set by the Department of Health Service (Title 22) and the Public Utilities Commission (General Order 103). These set standards regarding water quality, minimum pressures, and meter accuracy.

II. FACILITY PLANNING AND ADEQUACY ANALYSIS

The source of virtually all surface waters in Imperial County is the Colorado River. The water is diverted from the Colorado River at the Palo Verde Wier north of Blythe by the Palo Verde Irrigation District and at the Imperial Dam by the Imperial Irrigation District (IID). The water delivered to customers in the Calipatria water system is carried from the C West lateral gate #38 canals of the IID East High line and is treated at the company's Calipatria water treatment facility.

Existing Facilities-

Water flows by gravity from an IID canal to four settling basins. The water flows in series through the four settling basins. They have a total capacity of 4.23 MG. Five boosters with a rated capacity of 5,500 gpm pump water from the last basin through five pressure filters. Water flows from the filters directly to the distribution system. The distribution system has approximately 94,000 feet of main ranging in size from 2" to 16". Most of the pipe material is AC or PVC. There is no gravity storage.

Existing Demand-

Approximately 2.5 MGD.

Adequacy-

The existing capacity is 6 MGD

Inventory of Existing Facilities

The existing main water treatment and pump station facilities are located at the south end of the City limits at 631 Sorenson Avenue. A new treatment facilities was placed on service in 2005 with a capacity of 6.0 MGD. The current peak demand is 2.5 MGD (summer) and can drop as low as 1.2 MGD in the winter months. The following are system components:

- Water flows by gravity from an IID canal to two 4.5 MG raw water storage basins.
- Water is pumped from the raw water storage basins to three Microfloc Treatment Units, operating in parallel. These units have an upflow clarifier followed by media filtration. Each unit has a capacity of 2 MGD.
- Water from the Microfloc Treatment Units is pumped through two 1.1 MG finished water reservoirs.
- Five boosters with a rated capacity of 5,500 gpm pump water from the last basin through five pressure filters and then directly to the distribution system.
- The distribution system has approximately 94,000 feet of main ranging in size from 2” to 16”. Most of the pipe material is AC or PVC. There is no gravity storage.

Adequacy of Existing Facilities

The treatment capacity of 6 MGD would meet the projected growth demand. This new facility has not had any compliance issues since constructed.

Future Demand for Facilities

The City’s average annual projected water use is shown below. As prison population is constantly in flux, a constant of 4,000 inmates were used to project future demand.

Table 4.9-1 Future Demand for Water Facilities

Year	Projected Population With Prison Population	MGD
2020	7,764	0.78
2025	7,880	0.79
2030	8,000	0.80
2035	8,124	0.81

Opportunities for Shared Facilities

The Golden State Water Company plant stationed in Calipatria serves a much broader area. The plant services the community of Niland, and the Calipatria State Prison.

Phasing and Buildout

The water system was last upgraded in 2005. No additional major capital improvements are anticipated to maintain an adequate water supply for existing and future population growth or to meet environmental regulations.

III. FUNDING

The primary sources of revenue for water treatment and distribution facilities are the water service charges implemented by Golden State Water Company. The City of Calipatria is not involved in funding or providing water services, which are strictly owned and operated by Golden State Water Company.

5.0 FINANCING

I. INTRODUCTION

This section of the Service Area Plan discusses various financing mechanisms available to the City of Calipatria. It also describes how each existing facility is currently financed and how future financial demands for these facilities can be ensured. Recommended finance plans and available financing options are also discussed.

In 1996, Proposition 218, a Constitutional amendment was enacted. Prop 218 clearly defined general taxes and special taxes and set guidelines on the issuance, use, and implementation of taxes. General taxes must be approved by a majority of voters before they can be imposed, extended or increased. Special taxes require an approval by a 2/3 vote. Most financing options discussed in this section are subject to the guidelines of Prop 218.

II. FINANCING OPPORTUNITIES AND CONSTRAINTS

The following list presents sources of revenue that are currently utilized by the City of Calipatria to accumulate finances necessary to develop and operate the various facilities and services discussed within the Service Area Plan.

A. General Taxes

General taxes generate revenue that is deposited in a city's General Fund and can be used to support various improvements and services including general government operations, development services, public safety and community services. These revenues can also be used to construct public facilities. The City of Calipatria can levy various types of general taxes, which include property tax, franchise tax, sales tax, and business license tax. Property taxes generally comprise the largest revenue source for a city, but sales tax revenue can be significant as well depending on the amount and types of business within a city. However, the budget shows almost all general revenue the City generates is utilized for the day-to-day operations of City government, making it necessary to find other ways to finance facilities.

B. Gas Tax

A portion of the revenue derived from the State taxes on gasoline is allocated to cities to be used specifically for the construction, improvement and maintenance of streets and roads.

C. Local Bond Issues

Local governments can issue general obligation (GO) bonds to finance the acquisition and construction of public capital facilities and real property. These bonds cannot be used for operations and maintenance or to purchase equipment. GO bond measures must be approved by 2/3 of the jurisdiction's voters. In order to pay back GO bonds, City's are authorized to impose a property tax levy at the rate needed for repayment of the principal and interest of the bonds.

D. Development Impact Fees

Development Impact Fees can be a significant funding source to finance large scale public facilities. These fees are intended to ensure that new development pays its proportional share of public facilities based on the impacts created by this new development. In concept, the City charges the development community a series of fees which provide the source of income to pay for capital projects. When enough cash has been assembled, the City constructs capital facility projects in order of priority. Development Impact Fees can be used for the following public facilities:

- Law Enforcement
- Fire Protection
- Streets
- Traffic Signals
- Storm Drainage
- Water Treatment and Conveyance
- General Facilities
- Open Space Acquisition
- Park Land & Facilities
- Public Library

E. Developer/Builder Contribution

Many of the drainage, sewer, water and circulation improvements required as a result of new development can be directly funded and constructed by the developer and/or builder(s) through private funding sources. Facilities earmarked for developer/builder funding are typically those which normally would have been imposed as a condition of approval of a tentative map under the City's existing development review process.

F. User Fees

User fees are usually authorized by statute for specific uses and are typically required for monthly service. The fees are used as a revenue source to maintain the systems in proper operating condition and for the construction of facilities needed to meet demand.

G. Special Assessment Districts

Special districts can be formed for the purpose of financing specific improvements for the benefit of a specific area. People within a special district must pay an additional property tax levy or user fees to help repay the bonds issued by the district and finance the district's ongoing operations. A detailed report prepared by a qualified engineer is required, which must demonstrate that the assessment amount is of special benefit to the parcel upon which the assessment is levied. There are many assessment acts that govern the formation of assessment districts such as the Improvement Act of 1911, Municipal Improvement Act of 1913, Improvement Bond Act of 1915, Benefit Assessment Act of 1982, Integrated Financing District Act as well as other specific facility improvement acts. The provisions of Proposition 218 have altered the procedures and facilities that can be financed through some of these acts. Any assessment district formed must follow all applicable state laws including the provisions set forth in Proposition 218.

H. Fire Suppression Assessment Act (Government Code section 500078 et seq.)

Under this act, a city is allowed to levy assessments on specific parcels or zones for the provision of fire suppression services. A fire suppression assessment does not require the formation of an assessment district, but requires the adoption of an ordinance or resolution in which the parcels or zones subject to the assessment must be identified. In addition, all requirements of Proposition 218 must be met when imposing a fire suppression assessment.

I. Community Services District

A Community Services District (CSD) can serve as a source of funding for a wide variety of facilities in both unincorporated and incorporated areas. CSDs can levy a range of taxes including ad valorem property tax, general taxes and special taxes, in addition to creating rates and other charges for services. Any fee assessed within a CSD must directly relate to the benefit being received. As a result, a CSD may be broken into zones which only pay for those facilities and services that provide a benefit to that zone.

J. Community Facilities District

A Community Facilities District (CFD), not to be confused with a Community Services District, falls under the 1982 Mello-Roos Community Facilities Act. This Act allows a CFD to be established by cities, counties, special districts and school districts to fund a variety of facilities and services. Note that the boundaries of a CFD are not required to be contiguous as they are for a CSD. In order for a CFD to be formed, a public hearing must occur and an election held to authorize the specified tax levy. The special tax levy (Mello-Roos tax) is used to either provide direct funding or pay off bonds. The facilities being funded are not required to be physically located within the boundaries of the CFD.

K. State and Federal Funding

Various government programs are available at the State and Federal levels to assist local jurisdictions in financing public facilities and services. Most funding sources at the State level require an application requesting assistance and specify the projects or purposes for which the funds can be used. Financial assistance from the state can include grants, low interest loans and matching funds. At the Federal level financial assistance includes grants and federal matching funds for state run assistance programs. State and Federal funding sources include the following:

State Water Resources Control Board

The Division of Financial Assistance (DFA) administers the implementation of the State Water Resources Control Board's (State Water Board) financial assistance programs that include loan and grant funding for construction of municipal sewage and water recycling facilities, remediation for underground storage tank releases, watershed protection projects, nonpoint source pollution control projects, and other similar projects. The State Water Resource Control Board administers the Clean Water State Revolving Fund (CWSRF), the Drinking Water State Revolving Fund and Small Community Wastewater Grant (SCWG) Programs. More information on each Program is found below.

- **Clean Water State Revolving Fund Program (CWSRF)**- The Clean Water State Revolving Fund Program accepts applications on a continuous basis. The Federal Water Pollution Control Act (Clean Water Act or CWA), as amended in 1987, established the Clean Water State Revolving Fund (CWSRF) program. The CWSRF program offers low interest financing agreements for water quality projects. Annually, the program disburses between \$200 and \$300 million to eligible projects.
- **Drinking Water State Revolving Fund Program (DWSRF)**- The Drinking Water State Revolving Funds Program was established by the 1996 amendments to the Safe Drinking Water Act (SDWA). The DWSRF is a financial assistance program to help water systems and states to achieve the health protection objectives of the SDWA. The state DWSRFs have provided more than \$32.5 billion to water systems through 2016. Small disadvantaged communities can obtain up to 100% grant funding for eligible projects.
- **Small Community Wastewater Grant (SCWG)**- The Small Community Wastewater Grant Program was created to aid small, financially disadvantaged communities in correcting public health and water quality problems. The SCWG Program originally received funding through the Clean Water Bond Law of 1984, but has relied on several additional funding propositions to continue to assist small communities with water quality needs. Priority is given to small disadvantaged communities which have a significant water quality investment with wastewater rates of at least 1.5% of the communities MHI. Small disadvantaged communities can obtain up to 100% grant funding for eligible projects.

Community Development Block Grants (CDBG)

CDBG funds must be used within a broad functional area, such as community development. These federal funds are distributed to local governments through a local clearinghouse. The allocation amount is based on a formula.

Congestion Mitigation and Air Quality Improvement Program (CMAQ)

CMAQ is another federal program that provides funding to cities. CMAQ funds area available for the specific purpose of developing and implementing transportation programs that reduce traffic congestion and air pollution.

Intermodal Surface Transportation Efficiency Act (ISTEA)

Under this act, federal funding is available for street and road improvements and repairs.

USDA Water and Waste Disposal Loans

Rural municipalities with a population of 10,000 or less are eligible for Water and Waste Disposal Loans from the Rural Utilities Service (RUS) of the USDA. These loans are for the purpose of developing water and waste disposal systems in rural areas. Funds from these loans can pay for improvements to existing systems, the acquisition costs for land, water sources and water rights, and legal and engineering fees necessary for the development of facilities. A 40-year maximum repayment period has been set for these loans.

Economic Development- Grants for Public Works and Infrastructure Development

The objective of this grant is to promote economic development and assist in the construction of facilities needed to encourage the creation and retention of permanent jobs in areas experiencing severe economic distress. The facilities can include water and sewer systems, industrial access roads to industrial parks, railroad siding and spurs, tourism facilities, vocational schools, business incubator facilities and infrastructure improvements for industrial parks. The basic grant may fund up to 50% of the cost of the facilities. For communities that are severely depressed, the grant may fund up to 80% of the cost of the facilities.

Environmental Protection Agency

The Environmental Protection Agency makes low interest loans to communities to assist in the construction of new or upgraded sewage treatment facilities.

- **Community Assistance Program (CAP):** The Community Assistance Program is administered through BECC and funds smaller shovel ready projects up to \$500,000. Funded with NADB's retained earnings, this program offers grant financing to support the implementation of projects sponsored by public entities in all environmental sectors eligible for NADB financing. The objective of this program is to support the implementation of critical environmental infrastructure projects for sponsors with limited capacity to incur debt.
- **Project Development Assistance Program (PDAP):** Funding is available for project development activities necessary for certification of projects including, but not limited to planning studies, environmental assessment, final design, financial feasibility, community participation, and development of sustainability elements. Final design grant assistance is limited to 50% of the final design costs and cannot exceed \$500,000.

- **Border Environmental Infrastructure Fund (BEIF):** Grants are intended to supplement funding from other sources in order to complete a project’s financial package. Applicants must seek other sources of funding since BEIF is considered to be the funding of last resort. Actual BEIF participation is considered on a project-by-project basis and determined according to funding availability and based on an affordability analysis to be conducted by NADBank during project development.

L. Lease Financing

Instead of purchasing or issuing bonds, agencies can enter into a lease agreement to acquire and dispose of property. Generally, one of two types of lease agreements is entered. The first type is a “lease-purchase” agreement, where an agency leases a facility while purchasing it. The second type is a “sale-leaseback” agreement, where a facility is sold to a lessor by an agency, which immediately leases the facility back to the agency. Leases are designed to be tax-exempt investments and a properly constructed lease is not considered a public debt. Lease financing requires finding an investor or group of investors to invest in the return from the agency’s lease payments.

Certificates of Participation

Certificates of participation refer to the undivided shares of the lease obligation, which are purchased by a group of investors. COPs attract investors because they are designed to be a source of tax-free interest income. They are usually available for purchase in denominations of \$5,000.

If projects are too small to attract investors or to be feasible for lease financing, local agencies can pool COPs. Pooling Cops allows agencies to minimize the costs of initiating and issuing a COP and may reduce the interest required to be paid on the lease. Entities involved with a pooled COP must form a Joint Powers Authority (JPA) to oversee the pooled COP.

III. FACILITY FINANCING

A. Administrative Facilities

Current Funding

Funding for administrative facilities is currently provided by the General Fund. Specific revenue sources include property and sales tax, licenses and permits, fines and penalties, charges for services and other miscellaneous sources. Additionally, there are Special Revenue Transfers to the General Fund that directly or indirectly fund administrative services.

Cost Avoidance Opportunities

In order to reduce administrative service costs, the City of Calipatria out sources some of the administrative services such as City Attorney, City Planner, City Engineer, and Special Project Manager.

Recommended Funding

In addition to the continued use of existing funding sources, development impact fees may be established to help fund future administrative facilities demand created by future development. If additional funding is needed, then General Obligation Bonds can be issued or a citywide community facilities district can be formed.

B. Drainage Facilities

Current Funding

Within the City and the Sphere of Influence, drainage facilities are mostly installed and funded by developers as projects are implemented. However, the estimated annual cost to operate the maintenance of drainage facilities is \$2,000.00, which is taken from the General Fund.

Cost Avoidance Opportunities

None

Recommended Funding

Funding responsibilities for project-related facilities shall remain with the developers and secured prior to construction.

C. Fire Facilities

Current Funding

Costs for the City of Calipatria Fire Department to provide fire protection services to the City of Calipatria are currently financed by property and sales taxes from the General Fund.

Cost Avoidance Opportunities

In order to reduce fire protection services costs, the City of Calipatria and the City of El Centro maintain an agreement for fire dispatch services.

Recommended Funding

Current funding sources for the fire facilities should continue to be used. In addition, development impact fees have been implemented to ensure costs of future demand created by future development can be funded. A special fire suppression assessment district or a special tax can also be implemented to assist in the financing of fire facilities costs.

D. Law Enforcement

Current Funding

A portion of financing for law enforcement is currently financed by property and sales taxes from the General Fund. Other funding sources include the Narcotics Task Force and State C.O.P.S. Grant.

Cost Avoidance Opportunities

In order to reduce law enforcement cost, the City of Calipatria receives dispatching services from the City of Brawley as a part of the 911 request for emergency response.

Recommended Funding

Current funding sources for law enforcement should continue to be used. In addition, development impact fees have been established to ensure future development contributes its proportional share to the future demand created.

E. Library Facilities

Current Funding

Library facilities janitorial maintenance is currently financed by sales taxes from the General Fund. The library operations, resources, and staff are provided by the County of Imperial per agreement.

Cost Avoidance Opportunities

In order to reduce library costs, the City of Calipatria will continue to contract with the County to provide library services.

Recommended Funding

The City should continue using the current funding source for library facilities. Additional funding sources such as Community Facilities District, Special Assessment District, Community

Block Development Grants, the California Literacy Campaign Fund and the State Public Library Fund should be pursued.

F. Park and Recreational Facilities

Current Funding

Park facilities are currently financed by property and sales taxes from the General Fund and by user fees.

Cost Avoidance Opportunities

None

Recommended Funding

Current funding sources should continue to be used as a source for financing park and recreational facilities. In addition, it is essential that the City requires developers of new subdivisions to dedicate parkland and/or pay development impact fees for the improvement and expansion of existing park and recreational facilities in accordance with the Quimby Act (Governmental Code Sections 66477-66477.3). It would also be beneficial to develop and implement a five-year capital improvement plan for all park and recreational facilities within the City as recommended by the General Plan.

G. Circulation Facilities

Current Funding

Funding for circulation facilities is provided by the General Fund, Motor Vehicle-In-Lieu Tax, State Gas Tax and the Local Transportation Authority (LTA) Measure D Sales Tax Fund as well as developer funding. Developer funding is used to construct required street improvements associated with a project.

Cost Avoidance Opportunities

None.

Recommended Funding

Current funding sources for circulation facilities should continue to be used. Additional funding will be provided through the collection of development impact fees. Additionally, there are several funding sources for circulation facilities such as community facilities district, special assessment district, Certificate of Participation, Intermodal Surface Transportation Efficiency Act (ISTEA), Surface Transportation Program (STP), Transportation Enhancement Activities (TEA) as well as Community Development Block Grants and other state and federal grants which should be pursued, as suggested by the Circulation Element of the City's General Plan.

H. Wastewater Treatment and Sewer Facility Capacity

Current Funding

The primary sources of revenue for wastewater treatment and conveyance facilities are the sewer service charges and sewer connection fees (**see Appendix E**). The sewer service charges function to subsidize off- site facilities such as sewer interceptors and sewer treatment plants. The sewer connection fee is dependent upon the size of the sewer line needed to serve the area and whether the street or alley is paved. The City has also been approved for grant funding under the Clean Water State Revolving Loan Fund and has used CDBG Grant Funds in the past. The City will continue to utilize these funding sources in addition to searching for other sources to improve the existing system in order to meet future demand.

Cost Avoidance Opportunities

In order to reduce wastewater treatment facilities maintenance and capital improvements costs, the City of Calipatria outsources services requiring a Special Projects Manager for some of the City's wastewater treatment and conveyance system capital improvement projects.

Recommended Funding

The current fee structure will need to be reviewed annually and during proposed annexations to ensure that there is sufficient funding to provide wastewater service to new development. Special Assessment Districts, Community Facilities Districts, local bond issuance and development impact fees should be considered as alternative funding sources for wastewater treatment and conveyance facilities. Also, State and Federal grant and loan programs are available such as *USDA Rural Assistance* and the Water Resources Control Board *Clean Water State Revolving Fund*. The City of Calipatria should consider these programs for additional assistance in providing for adequate wastewater facilities to the residents of the City of Calipatria.

6.0 AVAILABILITY OF SERVICES NOT PROVIDED BY THE CITY

As indicated in the previous sections, the provision of services to the population of Calipatria is shared with other agencies. This section addresses the availability of services not provided by the City.

I. WATER FACILITIES

The City of Calipatria water facilities are privately owned and operated by Southern California Water Company (SCWC). SCWC provides treated water and is currently building a new water treatment plant to service the City of Calipatria, State Department of Corrections, and the community of Niland. Funding comes at direct cost to the user with connection and user fees.

II. SCHOOLS

The City of Calipatria is served by the Calipatria Unified School District. This District operates one high school, one middle school, one elementary school, and one continuation school. Both Bill E. Young Middle School and Fremont Primary School serve about 400 students respectively. Calipatria High School serves between 350-400 students, while the Midway Continuation School serves close to 30 students. All of the schools are located on the southeast block of Main Street and International.

Bill E. Young Middle School opened new facilities in 2000 and Calipatria High School is currently under construction and expected to be finished in July 2004.

Currently the expansion of school services is financed by local bond funds, developer fees and state matching funds.

III. TELECOMMUNICATIONS

Pacific Bell provides telecommunication services to the City. The California Public Utilities Commission sets the performance standard through a series of established tariffs. The telephone company is a publicly regulated utility and is obligated to serve the community and improve facilities as needed to serve the community. The exact need for telephone lines cannot be determined at this time. Conservative estimates could result in the installation of two lines per residential dwelling unit and an unknown number of lines to serve commercial and industrial areas. No impacts to telephone services have been identified.

IV. NATURAL GAS

Southern California Gas is the natural gas supplier to the City of Calipatria. The City coordinates with the supplier when new development occurs to ensure adequate right-of-ways and easements are provided. Natural gas supply and infrastructure are well established and can be extended as future requests are made. Facilities will be installed as development proceeds.

V. ELECTRIC

The City coordinates the provision of electricity and other services for new development to ensure that adequate right-of-ways, easements, and improvements are provided. The source of electrical energy for this region is a combination of fossil fuels, hydropower, nuclear power, and natural gas. Peak demand, which occurs during the summer months in Calipatria due to the increased use of air conditioning, was estimated at 807 megawatts system wide in 2003.

There are currently two substations in Calipatria. Both substations are in adequate condition. The Calipatria Substation has been upgraded over the last ten years and the Calipatria Prison Substation is relatively new. The Calipatria Substation output to distribution for the year 2003 was 37,124,640 kilowatt hours. The Calipatria Prison Substation had an output to distribution of 31,661,100 kilowatt hours for 2003.

Adequate power and communication infrastructure is required for continued growth and development in Calipatria. As planned development proceeds in Calipatria, power infrastructure for electricity, natural gas service and communication infrastructure must be simultaneously constructed.

APPENDIX A
2017/2018 APPROVED BUDGET



City of Calipatria

Tentative Budget & Financial Plan

FY 2017-2018

FC

RESOLUTION 17-17

A RESOLUTION OF THE CITY OF CALIPATRIA APPROVING THE 2017/2018
TENTATIVE BUDGET AND FINANCIAL PLAN

BE IT RESOLVED that the City of Calipatria City Council approve the 2017/2018
Tentative Budget and Financial Plan; *and*

BE IT FURTHER RESOLVED that the City Council of the City of Calipatria expresses
its gratitude to all City Employees, *and*


PASSED, APPROVED, AND ADOPTED at a regular held meeting this 30th day of May
2017 by the following vote:

AYES: Beltran F, Flores, Beltran H, Nava-Froelich, Spellins

NAYES: None

ABSENT: None

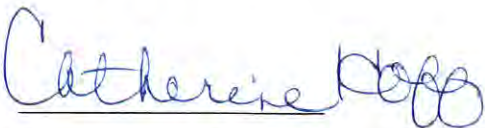
OPPOSE: None



Jim Spellins, Mayor

ATTEST:

I, Catherine Hoff, City Clerk of the City of Calipatria, hereby certify the above and foregoing to
be a full, true and correct Resolution 17-17 adopted by said city council on this 30th day of May
2017.



Catherine Hoff, City Clerk

Elected Officials

Mayor

Jim Spellins

Mayor Pro-Tem

Fidel Flores

Councilmember

Maria Nava-Froelich

Councilmember

Fred Beltran

Councilmember

Heather Beltran

City Clerk

Catherine J. Hoff

City Treasurer

Patricia Nelson

Appointed Officials

City Manager

Romualdo J. Medina

Finance Officer

Katherine R. Lopez

Fire Chief

Christopher R. Hall

Interim Police Chief

Anthony Lynn Mara

Public Works Supervisor

Alfred M. Spence

RECAP BUDGET FY 2017.2018

GENERAL FUND	Fund #	Revenue	Expense	Revenue over (under) Expenses	Grand Total All Funds	
	01					
City Attorney	01-03		\$ (20,000.00)	\$ (20,000.00)		
Planning	01-05	\$ 35,000.00	\$ (54,006.00)	\$ (19,006.00)		
City Hall	01-16		\$ (164,257.00)	\$ (164,257.00)		
Non-Departmental	01-17	\$ 1,300,493.00	\$ (254,149.00)	\$ 1,046,344.00		
CDBG-84	01-23		\$ (2,739.00)	\$ (2,739.00)		
Police Dept.	01-25	\$ 10,500.00	\$ (462,349.00)	\$ (451,849.00)		
Fire Dept.	01-26	\$ 101,093.00	\$ (383,643.00)	\$ (282,550.00)		
Gen-FTHB	01-32		\$ (23,805.00)	\$ (23,805.00)		
Gen-HREHAB	01-33		\$ (23,805.00)	\$ (23,805.00)		
Gen-Streets	01-40	\$ 6,300.00	\$ (38,846.00)	\$ (32,546.00)		
Gen-SA	01-41	\$ 135,311.00	\$ (31,072.00)	\$ 104,239.00		
PW-Shop	01-50		\$ (18,744.00)	\$ (18,744.00)		
PW-Library	01-60		\$ (5,669.00)	\$ (5,669.00)		
PW-Comm. Bldgs	01-80		\$ (14,000.00)	\$ (14,000.00)		
PW-Parks	01-90		\$ (83,266.00)	\$ (83,266.00)		
		\$ 1,588,697.00	\$ (1,580,350.00)	\$ 8,347.00	\$ 8,347.00	Page # 16
Enterprise Funds						
Solid Waste	01-09	\$ 304,100.00	\$ (300,504.00)	\$ 3,596.00	\$ 3,596.00	Page # 18
Sewer Fund	06-00	\$ 629,700.00	\$ (403,111.00)	\$ 226,589.00	\$ 226,589.00	Page # 22
Airport Funds						
Special Aviation	13-00	\$ 10,000.00	\$ (70,000.00)	\$ (60,000.00)	\$ (60,000.00)	Page # 24
Cliff Hatfield Airport	14-00	\$ 22,700.00	\$ (10,429.00)	\$ 12,271.00	\$ 12,271.00	Page # 26
Street Funds						
Gas Tax	10-00	\$ 211,798.00	\$ (192,346.00)	\$ 19,452.00	\$ 19,452.00	Page # 28
Traffic Safety	12-00	\$ 200.00	\$ (200.00)	\$ -	\$ -	Page # 30
SB821	19-00	\$ 14,000.00	\$ (14,500.00)	\$ (500.00)	\$ (500.00)	Page # 32
LTA	22-00	\$ 150,000.00	\$ (500,000.00)	\$ (350,000.00)	\$ (350,000.00)	Page # 34
RLF Funds						
FTHB	32-00	\$ 46,848.00	\$ (137,000.00)	\$ (90,152.00)	\$ (90,152.00)	Page # 36
HREHAB	33-00	\$ 46,848.00	\$ (137,000.00)	\$ (90,152.00)	\$ (90,152.00)	Page # 38
HOME Fund	69-00	\$ 1,700.00		\$ 1,700.00	\$ 1,700.00	Page # 48
Impact Funds						
Offsite Improvement	40-00	\$ 443.00		\$ 443.00	\$ 443.00	Page # 40
Impact Fund-Police-Fire-Pa	59-00	\$ 3,200.00	\$ (35,000.00)	\$ (31,800.00)	\$ (31,800.00)	Page # 42
Sewer Connection	66-00	\$ 4,800.00		\$ 4,800.00	\$ 4,800.00	Page # 44
Special Revenue						
Successor Agency	41-00	\$ 407,004.00	\$ (357,504.00)	\$ 49,500.00	\$ 49,500.00	Page # 46
Capital Equipment FD	02-00					
COPS Fund	03-00	\$ 100,000.00	\$ (100,000.00)	\$ -	\$ -	Page # 50
Capital Equipment FD	02-00	\$ -	\$ -			Page # 52
GRAND TOTAL ALL FUNDS		\$ 3,542,038.00	\$ (3,837,944.00)	\$ (295,906.00)	\$ (295,906.00)	Page # 53

**GENERAL
FUND**

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For City Attorney (03)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-03-7990 Legal Fees-Police Dept.	2,500.00 \$	0.00 \$	2,500.00 \$	0.00 \$	100.00%
01-03-7991 Legal Fees-Fire Dept	2,500.00	0.00	2,500.00	0.00	100.00%
01-03-7992 Legal Fees-City Hall	15,000.00	0.00	15,000.00	0.00	100.00%
01-03-8006 Legal Fees-Abatement	0.00	0.00	0.00	0.00	0.00%
Total City Attorney Expenditures	20,000.00 \$	0.00 \$	20,000.00 \$	0.00 \$	100.00%
City Attorney Excess of Revenues Over Expenditures	\$ (20,000.00)	0.00 \$	(20,000.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Planning Dept. (05)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-05-4811 Zoning/Plan Ck./Misc. Revenue	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
Total Planning Dept. Revenues	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
Expenditures					
01-05-6001 Salaries/Wages	22,264.00 \$	0.00 \$	22,264.00 \$	0.00 \$	100.00%
01-05-6900 Benefits Expense	6,742.00	0.00	6,742.00	0.00	100.00%
01-05-7003 Professional/Technical/Contract	20,000.00	0.00	20,000.00	0.00	100.00%
01-05-7050 County Contract	5,000.00	0.00	5,000.00	0.00	100.00%
Total Planning Dept. Expenditures	54,006.00 \$	0.00 \$	54,006.00 \$	0.00 \$	100.00%
Planning Dept. Excess of Revenues Over Expenditures \$	(19,006.00)	0.00 \$	(19,006.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For City Hall (16)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-16-6001 Salaries/Wages	107,798.00 \$	0.00 \$	107,798.00 \$	0.00 \$	100.00%
01-16-6900 Benefits Expense	31,959.00	0.00	31,959.00	0.00	100.00%
01-16-7001 Office Expense	5,000.00	0.00	5,000.00	0.00	100.00%
01-16-7013 Utilities/Maint./Supplies	17,000.00	0.00	17,000.00	0.00	100.00%
01-16-7015 Vehicle Expense	2,500.00	0.00	2,500.00	0.00	100.00%
01-16-7018 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
Total City Hall Expenditures	164,257.00 \$	0.00 \$	164,257.00 \$	0.00 \$	100.00%
City Hall Excess of Revenues Over Expenditures	\$ (164,257.00)	0.00 \$	(164,257.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Non-Departmental (17)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-17-4006 Animal License Revenue	1,200.00 \$	0.00 \$	1,200.00 \$	0.00 \$	100.00%
01-17-4110 Property Tax Revenue	43,500.00	0.00	43,500.00	0.00	100.00%
01-17-4111 Current Unsecured Property Taxes	3,000.00	0.00	3,000.00	0.00	100.00%
01-17-4114 Aircraft Tax	250.00	0.00	250.00	0.00	100.00%
01-17-4207 Animal Control Fines	100.00	0.00	100.00	0.00	100.00%
01-17-4210 Franchise Fee Revenue	40,000.00	0.00	40,000.00	0.00	100.00%
01-17-4211 Sales Tax Revenue	0.00	0.00	0.00	0.00	0.00%
01-17-4214 Housing In Lieu Revenue	8,500.00	0.00	8,500.00	0.00	100.00%
01-17-4216 VLF Swap (IC)	652,670.00	0.00	652,670.00	0.00	100.00%
01-17-4310 Business License Revenue	8,500.00	0.00	8,500.00	0.00	100.00%
01-17-4510 Sale of City Property	465,000.00	0.00	465,000.00	0.00	100.00%
01-17-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
01-17-4514 Refunds	0.00	0.00	0.00	0.00	0.00%
01-17-4611 Other Court Fines	300.00	0.00	300.00	0.00	100.00%
01-17-4817 Miscellaneous Revenue	3,000.00	0.00	3,000.00	0.00	100.00%
01-17-4900 Transient Occupancy Tax	30,000.00	0.00	30,000.00	0.00	100.00%
01-17-4990 Returned Check Charge	250.00	0.00	250.00	0.00	100.00%
01-17-4998 Lease Revenue	44,223.00	0.00	44,223.00	0.00	100.00%
Total Non-Departmental Revenues	1,300,493.00 \$	0.00 \$	1,300,493.00 \$	0.00 \$	100.00%
Expenditures					
01-17-6001 Salaries/Wages	12,000.00 \$	0.00 \$	12,000.00 \$	0.00 \$	100.00%
01-17-6900 Benefits Expense	1,149.00	0.00	1,149.00	0.00	100.00%
01-17-7002 Dues/Subscriptions	15,000.00	0.00	15,000.00	0.00	100.00%
01-17-7003 Professional/Technical/Contract	52,300.00	0.00	52,300.00	0.00	100.00%
01-17-7009 General Insurance	108,000.00	0.00	108,000.00	0.00	100.00%
01-17-7010 Legal Publications	5,000.00	0.00	5,000.00	0.00	100.00%
01-17-7017 Miscellaneous Expense	4,500.00	0.00	4,500.00	0.00	100.00%
01-17-7020 State Compensation Additional Deposit	22,000.00	0.00	22,000.00	0.00	100.00%
01-17-7049 Animal Control	7,000.00	0.00	7,000.00	0.00	100.00%
01-17-7057 Housing In Lieu	8,200.00	0.00	8,200.00	0.00	100.00%
01-17-7064 Interfund Interest Expense	13,000.00	0.00	13,000.00	0.00	100.00%
01-17-7090 Bank Charges	5,500.00	0.00	5,500.00	0.00	100.00%
01-17-7925 Property Taxes	500.00	0.00	500.00	0.00	100.00%
01-17-8007 Abatement Program	0.00	0.00	0.00	0.00	0.00%
Total Non-Departmental Expenditures	254,149.00 \$	0.00 \$	254,149.00 \$	0.00 \$	100.00%
Non-Departmental Excess of Revenues Over	\$ 1,046,344.00	0.00 \$	1,046,344.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For CDBG-84 (23)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-23-6001 Salaries/Wages-Admin	1,969.00 \$	0.00 \$	1,969.00 \$	0.00 \$	100.00%
01-23-6900 Benefits Expense	770.00	0.00	770.00	0.00	100.00%
Total CDBG-84 Expenditures	2,739.00 \$	0.00 \$	2,739.00 \$	0.00 \$	100.00%
CDBG-84 Excess of Revenues Over Expenditures	\$ (2,739.00)	0.00 \$	(2,739.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Police Dept. (25)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-25-4411 1/2 Cent Sales Tax	10,000.00 \$	0.00 \$	10,000.00 \$	0.00 \$	100.00%
01-25-4810 Reports/Fingerprints/Misc./Bike License	500.00	0.00	500.00	0.00	100.00%
Total Police Dept. Revenues	10,500.00 \$	0.00 \$	10,500.00 \$	0.00 \$	100.00%
Expenditures					
01-25-6001 Salaries/Wages	157,257.00 \$	0.00 \$	157,257.00 \$	0.00 \$	100.00%
01-25-6900 Benefits Expense	174,942.00	0.00	174,942.00	0.00	100.00%
01-25-7001 Office Expense	3,500.00	0.00	3,500.00	0.00	100.00%
01-25-7003 Professional/Technical/Contract	81,650.00	0.00	81,650.00	0.00	100.00%
01-25-7013 Utilities/Maint./Supplies	18,000.00	0.00	18,000.00	0.00	100.00%
01-25-7015 Vehicle Expense	25,000.00	0.00	25,000.00	0.00	100.00%
01-25-7016 Supplies/Equipment	1,000.00	0.00	1,000.00	0.00	100.00%
01-25-7017 Miscellaneous	1,000.00	0.00	1,000.00	0.00	100.00%
Total Police Dept. Expenditures	462,349.00 \$	0.00 \$	462,349.00 \$	0.00 \$	100.00%
Police Dept. Excess of Revenues Over Expenditures	\$ (451,849.00)	0.00 \$	(451,849.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Fire Department (26)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-26-4411 1/2 Cent Sales Tax	10,000.00 \$	0.00 \$	10,000.00 \$	0.00 \$	100.00%
01-26-4812 County Fire Contracts	87,893.00	0.00	87,893.00	0.00	100.00%
01-26-4848 Fire Report/Burn Permits/Misc.	3,200.00	0.00	3,200.00	0.00	100.00%
Total Fire Department Revenues	101,093.00 \$	0.00 \$	101,093.00 \$	0.00 \$	100.00%
Expenditures					
01-26-6001 Salaries/Wages	105,753.00 \$	0.00 \$	105,753.00 \$	0.00 \$	100.00%
01-26-6800 Paid Call Reserves	29,930.00	0.00	29,930.00	0.00	100.00%
01-26-6900 Benefits Expense	100,536.00	0.00	100,536.00	0.00	100.00%
01-26-6963 STATION COVERAGE PART TIME	36,074.00	0.00	36,074.00	0.00	100.00%
01-26-7001 Office Expense	3,000.00	0.00	3,000.00	0.00	100.00%
01-26-7002 Dues/Subscriptions	350.00	0.00	350.00	0.00	100.00%
01-26-7003 Professional/Technical/Contract	40,000.00	0.00	40,000.00	0.00	100.00%
01-26-7004 Meeting/Travel/Education	2,000.00	0.00	2,000.00	0.00	100.00%
01-26-7010 Legal Publications	500.00	0.00	500.00	0.00	100.00%
01-26-7013 Utilities/Maint./Supplies	24,000.00	0.00	24,000.00	0.00	100.00%
01-26-7015 Vehicle Expense	28,000.00	0.00	28,000.00	0.00	100.00%
01-26-7016 Supplies/Equipment	12,000.00	0.00	12,000.00	0.00	100.00%
01-26-7017 Miscellaneous Expense	1,500.00	0.00	1,500.00	0.00	100.00%
01-26-8007 Abatement Program	0.00	0.00	0.00	0.00	0.00%
Total Fire Department Expenditures	383,643.00 \$	0.00 \$	383,643.00 \$	0.00 \$	100.00%
Fire Department Excess of Revenues Over Expenditures \$	(282,550.00)	0.00 \$	(282,550.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For FT HB (32) Excluding Department 09

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-32-6001 Salaries/Wages	17,568.00 \$	0.00 \$	17,568.00 \$	0.00 \$	100.00%
01-32-6900 Benefits Expense	6,237.00	0.00	6,237.00	0.00	100.00%
Total FT HB Expenditures	23,805.00 \$	0.00 \$	23,805.00 \$	0.00 \$	100.00%
FT HB Excess of Revenues Over Expenditures	\$ (23,805.00)	0.00 \$	(23,805.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For HREHAB (33)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-33-6001 Salaries/Wages	17,568.00 \$	0.00 \$	17,568.00 \$	0.00 \$	100.00%
01-33-6900 Benefits Expense	6,237.00	0.00	6,237.00	0.00	100.00%
Total HREHAB Expenditures	23,805.00 \$	0.00 \$	23,805.00 \$	0.00 \$	100.00%
HREHAB Excess of Revenues Over Expenditures	\$ (23,805.00)	0.00 \$	(23,805.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Streets (40)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-40-4855 State Highway Contract	6,300.00 \$	0.00 \$	6,300.00 \$	0.00 \$	100.00%
Total Streets Revenues	6,300.00 \$	0.00 \$	6,300.00 \$	0.00 \$	100.00%
Expenditures					
01-40-6001 Salaries/Wages	22,043.00 \$	0.00 \$	22,043.00 \$	0.00 \$	100.00%
01-40-6900 Benefits Expense	9,803.00	0.00	9,803.00	0.00	100.00%
01-40-7015 Vehicle Expense	2,000.00	0.00	2,000.00	0.00	100.00%
01-40-7016 Supplies/Equipment	5,000.00	0.00	5,000.00	0.00	100.00%
01-40-7017 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00%
Total Streets Expenditures	38,846.00 \$	0.00 \$	38,846.00 \$	0.00 \$	100.00%
Streets Excess of Revenues Over Expenditures	\$ (32,546.00)	0.00 \$	(32,546.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Successor Agency Admin (41)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-41-4820 Successor Agency Admin Allowance	135,311.00 \$	0.00 \$	135,311.00 \$	0.00 \$	100.00%
Total Successor Agency Admin Revenues	135,311.00 \$	0.00 \$	135,311.00 \$	0.00 \$	100.00%
Expenditures					
01-41-6001 Wages & Salaries-Regular	20,443.00 \$	0.00 \$	20,443.00 \$	0.00 \$	100.00%
01-41-6900 Benefits Expense	5,629.00	0.00	5,629.00	0.00	100.00%
01-41-7003 Professional/Technical/Contract	5,000.00	0.00	5,000.00	0.00	100.00%
Total Successor Agency Admin Expenditures	31,072.00 \$	0.00 \$	31,072.00 \$	0.00 \$	100.00%
Successor Agency Admin Excess of Revenues Over	\$ 104,239.00	0.00 \$	104,239.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Shop (50)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-50-6001 Salaries/Wages	7,401.00 \$	0.00 \$	7,401.00 \$	0.00 \$	100.00%
01-50-6900 Benefits Expense	5,343.00	0.00	5,343.00	0.00	100.00%
01-50-7001 Office Expense	1,000.00	0.00	1,000.00	0.00	100.00%
01-50-7013 Utilities/Maint/Supplies	5,000.00	0.00	5,000.00	0.00	100.00%
Total Shop Expenditures	18,744.00 \$	0.00 \$	18,744.00 \$	0.00 \$	100.00%
Shop Excess of Revenues Over Expenditures	\$ (18,744.00)	0.00 \$	(18,744.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Library (60)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-60-6001 Salaries/Wages	2,480.00 \$	0.00 \$	2,480.00 \$	0.00 \$	100.00%
01-60-6900 Benefits Expense	1,189.00	0.00	1,189.00	0.00	100.00%
01-60-7013 Utilities/Maint/Supplies	2,000.00	0.00	2,000.00	0.00	100.00%
Total Library Expenditures	5,669.00 \$	0.00 \$	5,669.00 \$	0.00 \$	100.00%
Library Excess of Revenues Over Expenditures	\$ (5,669.00)	0.00 \$	(5,669.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Community Buildings (80)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-80-7013 Utilities/Maint./Supplies	14,000.00 \$	0.00 \$	14,000.00 \$	0.00 \$	100.00%
Total Community Buildings Expenditures	14,000.00 \$	0.00 \$	14,000.00 \$	0.00 \$	100.00%
Community Buildings Excess of Revenues Over	\$ (14,000.00)	0.00 \$	(14,000.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Parks (90)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-90-6001 Salaries/Wages	32,405.00 \$	0.00 \$	32,405.00 \$	0.00 \$	100.00%
01-90-6900 Benefits Expense	23,861.00	0.00	23,861.00	0.00	100.00%
01-90-7013 Utilities/Maint./Supplies	25,000.00	0.00	25,000.00	0.00	100.00%
01-90-7015 Vehicle Expense	2,000.00	0.00	2,000.00	0.00	100.00%
Total Parks Expenditures	83,266.00 \$	0.00 \$	83,266.00 \$	0.00 \$	100.00%
Parks Excess of Revenues Over Expenditures	\$ (83,266.00)	0.00 \$	(83,266.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
General Fund Grand Totals
Budget FY 2017.2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	1,588,697.00 \$	0.00 \$	1,588,697.00 \$	0.00 \$	100.00%
Total Expenditures	1,580,350.00 \$	0.00 \$	1,580,350.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	8,347.00 \$	0.00 \$	8,347.00 \$	0.00 \$	100.00%



Enterprise Funds



City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Solid Waste Collection (01-09)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-09-4010 Grant Revenue	5,000.00 \$	0.00 \$	5,000.00 \$	0.00 \$	100.00%
01-09-4115 Late Charges Revenue	1,100.00	0.00	1,100.00	0.00	100.00%
01-09-4210 Franchise Fees	30,000.00	0.00	30,000.00	0.00	100.00%
01-09-4514 Refunds & Rebates	0.00	0.00	0.00	0.00	0.00%
01-09-4515 ARW Revenue	0.00	0.00	0.00	0.00	0.00%
01-09-4516 Monthly Solid Waste Charge Revenue	245,000.00	0.00	245,000.00	0.00	100.00%
01-09-4750 SB939 Recycling Fee	11,000.00	0.00	11,000.00	0.00	100.00%
01-09-4947 Delinquent Charges Revenue	12,000.00	0.00	12,000.00	0.00	100.00%
01-09-4988 Recycling Revenue	0.00	0.00	0.00	0.00	0.00%
Total General Fund Revenues	304,100.00 \$	0.00 \$	304,100.00 \$	0.00 \$	100.00%
Expenditures					
01-09-6001 Salaries/Wages	23,300.00 \$	0.00 \$	23,300.00 \$	0.00 \$	100.00%
01-09-6900 Benefits Expense	9,704.00	0.00	9,704.00	0.00	100.00%
01-09-7001 Office Expense	3,500.00	0.00	3,500.00	0.00	100.00%
01-09-7002 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00%
01-09-7003 Professional/Technical/Contract	245,000.00	0.00	245,000.00	0.00	100.00%
01-09-7013 Utilities/Maint/Supplies	0.00	0.00	0.00	0.00	0.00%
01-09-7017 Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00%
01-09-7038 SB939 Costs	14,000.00	0.00	14,000.00	0.00	100.00%
01-09-7053 Refunds	0.00	0.00	0.00	0.00	0.00%
01-09-7985 Grant Contribution	5,000.00	0.00	5,000.00	0.00	100.00%
Total General Fund Expenditures	300,504.00 \$	0.00 \$	300,504.00 \$	0.00 \$	100.00%
General Fund Excess of Revenues Over Expenditures \$	3,596.00	0.00 \$	3,596.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
Solid Waste Collection Grand Totals
Budget FY 2017.2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	304,100.00 \$	0.00 \$	304,100.00 \$	0.00 \$	100.00%
Total Expenditures	300,504.00 \$	0.00 \$	300,504.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	3,596.00 \$	0.00 \$	3,596.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Sewer Treatment Plant (06)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
06-06-4115 Late Charges Revenue	700.00 \$	0.00 \$	700.00 \$	0.00 \$	100.00%
06-06-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
06-06-4514 Refunds	0.00	0.00	0.00	0.00	0.00%
06-06-4515 Sewer Revenue	500,000.00	0.00	500,000.00	0.00	100.00%
06-06-4947 Delinquent Charges Revenue	15,000.00	0.00	15,000.00	0.00	100.00%
06-06-4998 Lease Pmts	20,000.00	0.00	20,000.00	0.00	100.00%
Total Sewer Treatment Plant Revenues	535,700.00 \$	0.00 \$	535,700.00 \$	0.00 \$	100.00%
Expenditures					
06-06-6001 Salaries/Wages	81,720.00 \$	0.00 \$	81,720.00 \$	0.00 \$	100.00%
06-06-6031 WASTE WATER OPERATION EXPENSE	68,068.00	0.00	68,068.00	0.00	100.00%
06-06-6800 Unemployment Insurance	0.00	0.00	0.00	0.00	0.00%
06-06-6900 Benefits Expense	58,323.00	0.00	58,323.00	0.00	100.00%
06-06-7001 Office Expense	0.00	0.00	0.00	0.00	0.00%
06-06-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
06-06-7004 Meeting/Travel/Education	0.00	0.00	0.00	0.00	0.00%
06-06-7013 Utilities/Maint./Supplies	170,000.00	0.00	170,000.00	0.00	100.00%
06-06-7015 Vehicle Expense	10,000.00	0.00	10,000.00	0.00	100.00%
06-06-7016 Supplies/Equipment	0.00	0.00	0.00	0.00	0.00%
06-06-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
06-06-7018 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
06-06-7032 Bond Redemption	0.00	0.00	0.00	0.00	0.00%
06-06-7053 Refunds	0.00	0.00	0.00	0.00	0.00%
Total Sewer Treatment Plant Expenditures	388,111.00 \$	0.00 \$	388,111.00 \$	0.00 \$	100.00%
Sewer Treatment Plant Excess of Revenues Over	\$ 147,589.00	0.00 \$	147,589.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Sewer Bond Redemption (07)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
06-07-4115 Late Charges Revenue	100.00 \$	0.00 \$	100.00 \$	0.00 \$	100.00%
06-07-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
06-07-4515 Sewer Revenue	22,500.00	0.00	22,500.00	0.00	100.00%
06-07-4947 Delinquent Charges Revenue	0.00	0.00	0.00	0.00	0.00%
Total Sewer Bond Redemption Revenues	22,600.00 \$	0.00 \$	22,600.00 \$	0.00 \$	100.00%
Expenditures					
06-07-7032 Bond Redemption	15,000.00 \$	0.00 \$	15,000.00 \$	0.00 \$	100.00%
06-07-7053 Refunds	0.00	0.00	0.00	0.00	0.00%
Total Sewer Bond Redemption Expenditures	15,000.00 \$	0.00 \$	15,000.00 \$	0.00 \$	100.00%
Sewer Bond Redemption Excess of Revenues Over	\$ 7,600.00	0.00 \$	7,600.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Sewer Expansion (08)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
06-08-4115 Late Charges Revenue	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
06-08-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
06-08-4515 Sewer Revenue	71,200.00	0.00	71,200.00	0.00	100.00%
06-08-4947 Delinquent Charges Revenue	0.00	0.00	0.00	0.00	0.00%
Total Sewer Expansion Revenues	71,400.00 \$	0.00 \$	71,400.00 \$	0.00 \$	100.00%
Expenditures					
06-08-7032 Bond Redemption	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Sewer Expansion Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Sewer Expansion Excess of Revenues Over Expenditures	\$	71,400.00 \$	71,400.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
Sewer Collection Grand Totals
Budget FY 2017.2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	629,700.00 \$	0.00 \$	629,700.00 \$	0.00 \$	100.00%
Total Expenditures	403,111.00 \$	0.00 \$	403,111.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	226,589.00 \$	0.00 \$	226,589.00 \$	0.00 \$	100.00%



Airport Funds

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Special Aviation (Airport) (13)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
13-00-4513 Bank/LAIF Interest Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
13-00-4956 Fund Revenue	10,000.00	0.00	10,000.00	0.00	100.00%
Total Special Aviation (Airport) Revenues	10,000.00 \$	0.00 \$	10,000.00 \$	0.00 \$	100.00%
Expenditures					
13-00-6001 Wages & Salaries-Regular	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
13-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
13-00-7606 Maintenance & Supplies	0.00	0.00	0.00	0.00	0.00%
13-00-7609 Projects	70,000.00	0.00	70,000.00	0.00	100.00%
Total Special Aviation (Airport) Expenditures	70,000.00 \$	0.00 \$	70,000.00 \$	0.00 \$	100.00%
Special Aviation (Airport) Excess of Revenues Over	\$ (60,000.00)	0.00 \$	(60,000.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

Special Aviation Grand Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	10,000.00 \$	0.00 \$	10,000.00 \$	0.00 \$	100.00%
Total Expenditures	70,000.00 \$	0.00 \$	70,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(60,000.00) \$	0.00 \$	(60,000.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Cliff Hatfield Memorial Airport (14)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
14-00-4010 Grant Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
14-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
14-00-4953 Rent and Revenue Airport	0.00	0.00	0.00	0.00	0.00%
14-00-4956 Fund Revenue	22,700.00	0.00	22,700.00	0.00	100.00%
Total Cliff Hatfield Memorial Airport Revenues	22,700.00 \$	0.00 \$	22,700.00 \$	0.00 \$	100.00%
Expenditures					
14-00-6001 Salaries/Wages	2,050.00 \$	0.00 \$	2,050.00 \$	0.00 \$	100.00%
14-00-6900 Benefits & Overhead	779.00	0.00	779.00	0.00	100.00%
14-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
14-00-7009 General Insurance	3,800.00	0.00	3,800.00	0.00	100.00%
14-00-7013 Utilities/Maint./Supplies	3,800.00	0.00	3,800.00	0.00	100.00%
14-00-7016 Supplies & Equipment	0.00	0.00	0.00	0.00	0.00%
14-00-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
14-00-7606 Maintenance & Supplies	0.00	0.00	0.00	0.00	0.00%
14-00-7607 Airport Projects	0.00	0.00	0.00	0.00	0.00%
Total Cliff Hatfield Memorial Airport Expenditures	10,429.00 \$	0.00 \$	10,429.00 \$	0.00 \$	100.00%
Cliff Hatfield Memorial Airport Excess of Revenues Over	\$	12,271.00 0.00	\$ 12,271.00	\$ 0.00	\$

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

Cliff Hatfield Airport Grand Total

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	22,700.00 \$	0.00 \$	22,700.00 \$	0.00 \$	100.00%
Total Expenditures	10,429.00 \$	0.00 \$	10,429.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	12,271.00 \$	0.00 \$	12,271.00 \$	0.00 \$	100.00%



Streets & Roads

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

For Gas Tax 2105-2106-2107 (Streets) (10)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
10-00-4100 Reimbursement	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
10-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
10-00-4980 2103 Revenue	86,066.00	0.00	86,066.00	0.00	100.00%
10-00-4982 2105 Revenue	39,552.00	0.00	39,552.00	0.00	100.00%
10-00-4985 2106 Revenue	35,581.00	0.00	35,581.00	0.00	100.00%
10-00-4989 2107 Revenue	50,599.00	0.00	50,599.00	0.00	100.00%
Total Gas Tax 2105-2106-2107 (Streets) Revenues	211,798.00 \$	0.00 \$	211,798.00 \$	0.00 \$	100.00%
Expenditures					
10-00-6001 Salaries/Wages	21,848.00 \$	0.00 \$	21,848.00 \$	0.00 \$	100.00%
10-00-6900 Benefits Expense	10,498.00	0.00	10,498.00	0.00	100.00%
10-00-7003 Professional/Technical/Contract	50,000.00	0.00	50,000.00	0.00	100.00%
10-00-7010 Legal Publications	5,000.00	0.00	5,000.00	0.00	100.00%
10-00-7013 Utilities/Maint/Supplies	30,000.00	0.00	30,000.00	0.00	100.00%
10-00-7609 Projects	75,000.00	0.00	75,000.00	0.00	100.00%
Total Gas Tax 2105-2106-2107 (Streets) Expenditures	192,346.00 \$	0.00 \$	192,346.00 \$	0.00 \$	100.00%
Gas Tax 2105-2106-2107 (Streets) Excess of Revenues \$	19,452.00	0.00 \$	19,452.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

Special Revenue Gas Tax Grand Total

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	211,798.00 \$	0.00 \$	211,798.00 \$	0.00 \$	100.00%
Total Expenditures	192,346.00 \$	0.00 \$	192,346.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	19,452.00 \$	0.00 \$	19,452.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Traffic Safety (Streets) (12)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
12-00-4010 Grant Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
12-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
12-00-4949 Vehicle Code Fines	0.00	0.00	0.00	0.00	0.00%
12-00-4956 Fund Revenue	200.00	0.00	200.00	0.00	100.00%
Total Traffic Safety (Streets) Revenues	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
Expenditures					
12-00-7013 Utilities/Maint/Supplies	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
12-00-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
Total Traffic Safety (Streets) Expenditures	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
Traffic Safety (Streets) Excess of Revenues Over	\$ 0.00	0.00 \$	0.00 \$	0.00 \$	0.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

Traffic Safety Grand Total

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	200.00 \$	0.00 \$	200.00 \$	0.00 \$	0.00%
Total Expenditures	200.00 \$	0.00 \$	200.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For SB821 (19)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
19-00-4008 Interest Article 8e	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
19-00-4513 Bank/LAIF Interest	0.00	0.00	0.00	0.00	0.00%
19-00-4956 Fund Revenue - Article 8E Benches &	1,500.00	0.00	1,500.00	0.00	100.00%
19-00-4959 Fund Revenue Article 3 Bikes/Pedestrians	12,500.00	0.00	12,500.00	0.00	100.00%
Total SB821 Revenues	14,000.00 \$	0.00 \$	14,000.00 \$	0.00 \$	100.00%
Expenditures					
19-00-6001 Salaries/Wages	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
19-00-6013 Cell Phone Stipend	0.00	0.00	0.00	0.00	0.00%
19-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
19-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
19-00-7010 Legal Publications	0.00	0.00	0.00	0.00	0.00%
19-00-7017 Miscellaneous	0.00	0.00	0.00	0.00	0.00%
19-00-7055 Bus Shelter Maint.	2,000.00	0.00	2,000.00	0.00	100.00%
19-00-7609 Projects	12,500.00	0.00	12,500.00	0.00	100.00%
Total SB821 Expenditures	14,500.00 \$	0.00 \$	14,500.00 \$	0.00 \$	100.00%
SB821 Excess of Revenues Over Expenditures	\$ (500.00)	0.00 \$	(500.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

SB821 Grand Total

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	14,000.00 \$	0.00 \$	14,000.00 \$	0.00 \$	100.00%
Total Expenditures	14,500.00 \$	0.00 \$	14,500.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(500.00) \$	0.00 \$	(500.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For LTA Fund (Streets) (22)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
22-00-4100 Reimbursement	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
22-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
22-00-4956 Fund Revenue	150,000.00	0.00	150,000.00	0.00	100.00%
Total LTA Fund (Streets) Revenues	150,000.00 \$	0.00 \$	150,000.00 \$	0.00 \$	100.00%
Expenditures					
22-00-7003 Professional and Technical	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
22-00-7010 Legal Publications	0.00	0.00	0.00	0.00	0.00%
22-00-7032 Bond Redemption	0.00	0.00	0.00	0.00	0.00%
22-00-7609 Projects	500,000.00	0.00	500,000.00	0.00	100.00%
Total LTA Fund (Streets) Expenditures	500,000.00 \$	0.00 \$	500,000.00 \$	0.00 \$	100.00%
LTA Fund (Streets) Excess of Revenues Over Expenditures	\$	(350,000.00) 0.00	\$ (350,000.00)	\$ 0.00	\$

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

LTA Grand Total

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	150,000.00 \$	0.00 \$	150,000.00 \$	0.00 \$	100.00%
Total Expenditures	500,000.00 \$	0.00 \$	500,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(350,000.00) \$	0.00 \$	(350,000.00) \$	0.00 \$	100.00%



CDBG Housing Funds



City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For RLF (1st Time Homebuyers) (32)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
32-00-4001 STBG-1458 Principal Pmt.	2,100.00	0.00	2,100.00	0.00	100.00%
32-00-4002 STBG-1458 Interest Pmt.	800.00	0.00	800.00	0.00	100.00%
32-00-4003 Late Charge	150.00	0.00	150.00	0.00	100.00%
32-00-4116 RLA Principal Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
32-00-4117 RLA Interest Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
32-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4514 Refunds & Rebates	0.00	0.00	0.00	0.00	0.00%
32-00-4921 92-Grant Principal	9,653.00	0.00	9,653.00	0.00	100.00%
32-00-4922 92-Grant Interest	4,060.00	0.00	4,060.00	0.00	100.00%
32-00-4923 93-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
32-00-4924 93-Grant Interest	600.00	0.00	600.00	0.00	100.00%
32-00-4925 94-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
32-00-4926 94-Grant Interest	285.00	0.00	285.00	0.00	100.00%
32-00-4927 95-Grant Principal	2,500.00	0.00	2,500.00	0.00	100.00%
32-00-4928 95-Grant Interest	300.00	0.00	300.00	0.00	100.00%
32-00-4929 96-Housing Grant Principal	3,800.00	0.00	3,800.00	0.00	100.00%
32-00-4930 96-Housing Grant Interest	700.00	0.00	700.00	0.00	100.00%
32-00-4931 97-Grant Principal	0.00	0.00	0.00	0.00	0.00%
32-00-4932 97-Grant Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4933 93-Reserve Grant Principal	2,800.00	0.00	2,800.00	0.00	100.00%
32-00-4934 93-Reserve Grant Interest	3,000.00	0.00	3,000.00	0.00	100.00%
32-00-4935 94-Reserve Grant Principal	3,400.00	0.00	3,400.00	0.00	100.00%
32-00-4936 94-Reserve Grant Interest	1,400.00	0.00	1,400.00	0.00	100.00%
32-00-4937 95-Reserve Grant Principal	1,800.00	0.00	1,800.00	0.00	100.00%
32-00-4938 95-Reserve Grant Interest	3,100.00	0.00	3,100.00	0.00	100.00%
32-00-4939 96-Reserve Grant Principal	0.00	0.00	0.00	0.00	0.00%
32-00-4940 96-Reserve Grant Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4941 98-EDBG-551 Grant Principal	0.00	0.00	0.00	0.00	0.00%
32-00-4942 98-EDBG-551 Grant Interest	0.00	0.00	0.00	0.00	0.00%
32-00-4963 Late Charge Revenue	0.00	0.00	0.00	0.00	0.00%
Total RLF (1st Time Homebuyers) Revenues	46,848.00	0.00	46,848.00	0.00	100.00%
Expenditures					
32-00-6001 Salaries/Wages	0.00	0.00	0.00	0.00	0.00%
32-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
32-00-7001 Office Supplies	0.00	0.00	0.00	0.00	0.00%
32-00-7035 Administrative Services	12,000.00	0.00	12,000.00	0.00	100.00%
32-00-7047 Activity Delivery	125,000.00	0.00	125,000.00	0.00	100.00%
32-00-7090 Bank Charges	0.00	0.00	0.00	0.00	0.00%
32-00-7609 Projects	0.00	0.00	0.00	0.00	0.00%
Total RLF (1st Time Homebuyers) Expenditures	137,000.00	0.00	137,000.00	0.00	100.00%
RLF (1st Time Homebuyers) Excess of Revenues Over	\$ (90,152.00)	0.00	\$ (90,152.00)	0.00	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

RLF (FTHB) Grand Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	46,848.00 \$	0.00 \$	46,848.00 \$	0.00 \$	100.00%
Total Expenditures	137,000.00 \$	0.00 \$	137,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(90,152.00) \$	0.00 \$	(90,152.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For RLF (Housing) (33)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
33-00-4001 STBG-1458 Principal Pmt.	2,100.00 \$	0.00 \$	2,100.00 \$	0.00 \$	100.00%
33-00-4002 STBG-1458 Interest Pmt.	800.00	0.00	800.00	0.00	100.00%
33-00-4003 Late Charge	150.00	0.00	150.00	0.00	100.00%
33-00-4116 RLA Principal Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
33-00-4117 RLA Interest Pmt. Revenue	0.00	0.00	0.00	0.00	0.00%
33-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
33-00-4921 92-Grant Principal	9,653.00	0.00	9,653.00	0.00	100.00%
33-00-4922 92-Grant Interest	4,060.00	0.00	4,060.00	0.00	100.00%
33-00-4923 93-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
33-00-4924 93-Grant Interest	600.00	0.00	600.00	0.00	100.00%
33-00-4925 94-Grant Principal	3,200.00	0.00	3,200.00	0.00	100.00%
33-00-4926 94-Grant Interest	285.00	0.00	285.00	0.00	100.00%
33-00-4927 95-Grant Principal	2,500.00	0.00	2,500.00	0.00	100.00%
33-00-4928 95-Grant Interest	300.00	0.00	300.00	0.00	100.00%
33-00-4929 96-Housing Grant Principal	3,800.00	0.00	3,800.00	0.00	100.00%
33-00-4930 96-Housing Grant Interest	700.00	0.00	700.00	0.00	100.00%
33-00-4931 97-Grant Principal	0.00	0.00	0.00	0.00	0.00%
33-00-4932 97-Grant Interest	0.00	0.00	0.00	0.00	0.00%
33-00-4933 93-Reserve Grant Principal	2,800.00	0.00	2,800.00	0.00	100.00%
33-00-4934 93-Reserve Grant Interest	3,000.00	0.00	3,000.00	0.00	100.00%
33-00-4935 94-Reserve Grant Principal	3,400.00	0.00	3,400.00	0.00	100.00%
33-00-4936 94-Reserve Grant Interest	1,400.00	0.00	1,400.00	0.00	100.00%
33-00-4937 95-Reserve Grant Principal	1,800.00	0.00	1,800.00	0.00	100.00%
33-00-4938 95-Reserve Grant Interest	3,100.00	0.00	3,100.00	0.00	100.00%
33-00-4939 96-Reserve Grant Principal	0.00	0.00	0.00	0.00	0.00%
33-00-4940 96-Reserve Grant Interest	0.00	0.00	0.00	0.00	0.00%
33-00-4941 98-EDBG-551 Grant Principal	0.00	0.00	0.00	0.00	0.00%
33-00-4942 98-EDBG-551 Grant Interest	0.00	0.00	0.00	0.00	0.00%
Total RLF (Housing) Revenues	46,848.00 \$	0.00 \$	46,848.00 \$	0.00 \$	100.00%
Expenditures					
33-00-6001 Salaries/Wages	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
33-00-6900 Benefits Expense	0.00	0.00	0.00	0.00	0.00%
33-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
33-00-7035 Administrative Services	12,000.00	0.00	12,000.00	0.00	100.00%
33-00-7047 Activity Delivery	125,000.00	0.00	125,000.00	0.00	100.00%
33-00-7609 Projects	0.00	0.00	0.00	0.00	0.00%
Total RLF (Housing) Expenditures	137,000.00 \$	0.00 \$	137,000.00 \$	0.00 \$	100.00%
RLF (Housing) Excess of Revenues Over Expenditures \$	(90,152.00)	0.00 \$	(90,152.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

RLF (HREHAB) Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	46,848.00 \$	0.00 \$	46,848.00 \$	0.00 \$	100.00%
Total Expenditures	137,000.00 \$	0.00 \$	137,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(90,152.00) \$	0.00 \$	(90,152.00) \$	0.00 \$	100.00%

IMPACT FUNDS

City of Calipatria
Statement of Revenue and Expenditures
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For Offsite Improvement Fund (40)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
40-00-4513 Bank Interest	443.00 \$	0.00 \$	443.00 \$	0.00 \$	100.00%
40-00-4964 Offsite Improvement Fees	0.00	0.00	0.00	0.00	0.00%
Total Offsite Improvement Fund Revenues	443.00 \$	0.00 \$	443.00 \$	0.00 \$	100.00%
Expenditures					
40-00-7977 Deposit Refunds	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Offsite Improvement Fund Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Offsite Improvement Fund Excess of Revenues Over \$	443.00	0.00 \$	443.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
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Offsite Improvement Fund Grand Total

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	443.00 \$	0.00 \$	443.00 \$	0.00 \$	100.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	443.00 \$	0.00 \$	443.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Impact Fees (59)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
59-00-4218 Fire Dept. Impact Fee	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
59-00-4219 Police Dept. Impact Fee	0.00	0.00	0.00	0.00	0.00%
59-00-4220 Parks Impact Fee	0.00	0.00	0.00	0.00	0.00%
59-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
59-25-4219 Police Dept. Impact Fee	1,200.00	0.00	1,200.00	0.00	100.00%
59-26-4218 Fire Dept. Impact Fee	1,200.00	0.00	1,200.00	0.00	100.00%
59-90-4220 Parks Impact Fee	800.00	0.00	800.00	0.00	100.00%
Total Impact Fees Revenues	3,200.00 \$	0.00 \$	3,200.00 \$	0.00 \$	100.00%
Expenditures					
59-25-7305 Police Dept. Expense	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
59-25-7403 Refunds-Impact Fees	0.00	0.00	0.00	0.00	0.00%
59-26-7304 Fire Dept. Expense	0.00	0.00	0.00	0.00	0.00%
59-26-7403 Refunds-Impact Fees	0.00	0.00	0.00	0.00	0.00%
59-90-7306 Parks Dept. Expense	0.00	0.00	0.00	0.00	0.00%
Total Impact Fees Expenditures	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
Impact Fees Excess of Revenues Over Expenditures	\$ (31,800.00)	0.00 \$	(31,800.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

Impact Fees Fund Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	3,200.00 \$	0.00 \$	3,200.00 \$	0.00 \$	100.00%
Total Expenditures	35,000.00 \$	0.00 \$	35,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	(31,800.00) \$	0.00 \$	(31,800.00) \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Sewer Connection Fee Account (66)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
66-00-4100 Reimbursement	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
66-00-4513 Bank Interest	0.00	0.00	0.00	0.00	0.00%
66-00-4514 Refunds	0.00	0.00	0.00	0.00	0.00%
66-00-4606 Sewer Connection Fees	4,800.00	0.00	4,800.00	0.00	100.00%
Total Sewer Connection Fee Account Revenues	4,800.00 \$	0.00 \$	4,800.00 \$	0.00 \$	100.00%
Expenditures					
66-00-7404 Refund-Sewer Connection Fee	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Sewer Connection Fee Account Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Sewer Connection Fee Account Excess of Revenues Over	\$	4,800.00	\$ 4,800.00	\$ 0.00	\$

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

Sewer Connection Fee Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	4,800.00 \$	0.00 \$	4,800.00 \$	0.00 \$	100.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	4,800.00 \$	0.00 \$	4,800.00 \$	0.00 \$	100.00%



Special Revenue



City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Successor Agency (41)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
41-00-4510 Sale of City Property	56,000.00 \$	0.00 \$	56,000.00 \$	0.00 \$	100.00%
41-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
41-00-4958 Tax Increment	351,004.00	0.00	351,004.00	0.00	100.00%
Total Successor Agency Revenues	407,004.00 \$	0.00 \$	407,004.00 \$	0.00 \$	100.00%
Expenditures					
41-00-6035 ADMINISTRATIVE SERVICES	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
41-00-7003 Professional/Technical/Contract	6,500.00	0.00	6,500.00	0.00	100.00%
41-00-7032 Bond Redemption	351,004.00	0.00	351,004.00	0.00	100.00%
41-00-7035 Administrative Services	0.00	0.00	0.00	0.00	0.00%
41-00-7925 Property Taxes	0.00	0.00	0.00	0.00	0.00%
Total Successor Agency Expenditures	357,504.00 \$	0.00 \$	357,504.00 \$	0.00 \$	100.00%
Successor Agency Excess of Revenues Over Expenditures	\$	49,500.00	\$ 49,500.00	\$ 0.00	\$

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

Successor Agency Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	407,004.00 \$	0.00 \$	407,004.00 \$	0.00 \$	100.00%
Total Expenditures	357,504.00 \$	0.00 \$	357,504.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	49,500.00 \$	0.00 \$	49,500.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For HOME FUND (69)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
69-00-4513 Bank Interest	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
69-00-4956 Fund Revenue	1,700.00	0.00	1,700.00	0.00	100.00%
Total HOME FUND Revenues	1,700.00 \$	0.00 \$	1,700.00 \$	0.00 \$	100.00%
HOME FUND Excess of Revenues Over Expenditures \$	1,700.00	0.00 \$	1,700.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

HOME Fund Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	1,700.00 \$	0.00 \$	1,700.00 \$	0.00 \$	100.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	1,700.00 \$	0.00 \$	1,700.00 \$	0.00 \$	100.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For COPS (Police Dept.) (03)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
03-00-4513 Bank/LAIF Interest Revenue	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
03-00-4956 Fund Revenue	100,000.00	0.00	100,000.00	0.00	100.00%
Total COPS (Police Dept.) Revenues	100,000.00 \$	0.00 \$	100,000.00 \$	0.00 \$	100.00%
Expenditures					
03-00-6001 Salaries/Wages	67,478.00 \$	0.00 \$	67,478.00 \$	0.00 \$	100.00%
03-00-6900 Benefits Expense	32,522.00	0.00	32,522.00	0.00	100.00%
03-00-7001 Office Expense	0.00	0.00	0.00	0.00	0.00%
03-00-7003 Professional/Technical/Contract	0.00	0.00	0.00	0.00	0.00%
03-00-7016 Supplies & Equipment	0.00	0.00	0.00	0.00	0.00%
03-00-7018 Capital Outlay	0.00	0.00	0.00	0.00	0.00%
Total COPS (Police Dept.) Expenditures	100,000.00 \$	0.00 \$	100,000.00 \$	0.00 \$	100.00%
COPS (Police Dept.) Excess of Revenues Over	\$ 0.00	0.00 \$	0.00 \$	0.00 \$	0.00%

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

COPS Fund Totals

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	100,000.00 \$	0.00 \$	100,000.00 \$	0.00 \$	0.00%
Total Expenditures	100,000.00 \$	0.00 \$	100,000.00 \$	0.00 \$	100.00%
Total Excess of Revenues Over Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%

City of Calipatria
Statement of Revenue and Expenditures
 Budget FY 2017.2018

For Capital Equipment (Fire Dept.) (02)

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
02-00-4121 STRIKE TEAM REIMBURSEMENT	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
02-00-4513 Bank/LAIF Interest Revenue	0.00	0.00	0.00	0.00	0.00%
02-00-4956 Fund Revenue	0.00	0.00	0.00	0.00	0.00%
Total Capital Equipment (Fire Dept.) Revenues	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Expenditures					
02-00-7018 Capital Equipment	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Capital Equipment (Fire Dept.) Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Capital Equipment (Fire Dept.) Excess of Revenues Over	\$	0.00 0.00	\$ 0.00	\$ 0.00	\$

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017.2018

Total for Capital Equipment

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%
Total Excess of Revenues Over Expenditures	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00%

City of Calipatria
Statement of Revenue and Expenditures
Budget FY 2017, 2018

Grand Total All Funds

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 3,542,038.00	\$ 0.00	\$ 3,542,038.00	\$ 0.00	100.00%
Total Expenditures	\$ 3,837,944.00	\$ 0.00	\$ 3,837,944.00	\$ 0.00	100.00%
Total Excess of Revenues Over Expenditures	\$ (295,906.00)	\$ 0.00	\$ (295,906.00)	\$ 0.00	100.00%

APPENDIX B
SEWER ORDINANCE AND FEES

ORDINANCE 05-002

**AN ORDINANCE OF THE CITY OF CALIPATRIA,
CALIFORNIA ESTABLISHING SEWER CONNECTION
CHARGES AND SEWER USE FEES**

The City Council of the City of Calipatria does hereby ordain as follows:

SECTION 1: Ordinance number 276, passed and adopted January 8, 1991 is hereby repealed.

SECTION 2: The City Council of the City of Calipatria does hereby establish, determine and impose the following fees and charges to be paid to the City of Calipatria for the facilities and services furnished and rendered by the City of Calipatria for the connection to and use of its sanitary sewage system:

A. For each new, additional or renewal sewer connection or user, within and without the City limits, whether for housing, commercial or industrial purposes, specifically including restructuring of any residential, commercial or industrial units within the structure, a connection fee of \$1,200.00 per unit shall be imposed.

B. For each sewer connection or user, now existing or hereafter created, by property owners or users outside of the corporate limits of the City of Calipatria, in addition to the foregoing connection and user fee charges, each user shall pay the sum of \$100.00 per year, or any fraction thereof, in advance, due on July 1 of each and every year.

SECTION 3: The City Council of the City of Calipatria does hereby establish, determine and impose the followings fees and charges to be paid for sewer availability and use:

Residential (single family)	\$22.05 per month
Business Office	\$24.56 per month
Gas Station	\$41.26 per month
Beauty Shop	\$49.60 per month
Restaurant	\$57.93 per month
Store & Laundry	\$94.94 per month
School	\$341.40 per month
Apartments/Multi-Family Dwellings	
2-unit	\$33.07 per month
3-unit	\$44.10 per month
4-unit	\$55.12 per month
5-unit	\$66.15 per month
6-unit	\$77.17 per month

7-unit	\$88.20 per month
8-unit	\$99.22 per month
10-unit	\$121.27 per month
12-unit	\$143.32 per month
32-unit	\$363.82 per month
50-unit	\$562.26 per month
81-unit	\$865.10 per month
R.V. Park	\$75.00 per month
Shop or Shed	\$32.91 per month
Store with Butcher Shop	\$41.26 per month
20 Single Family Homes	\$440.99 per month
40 Unit Motel	\$73.81 per month
Yearly Outfall Sewer	\$264.59 per year
Yearly Sewer Expansion	\$48.00 per year

SECTION 4: The foregoing fees and charges shall be paid to the City Clerk.

SECTION 5: No property owner, user or person shall willfully fail, neglect or refuse to pay any of the charges or fees as established herein. The property owner shall be the responsible person for all of the above fees and charges. Upon failure of any person to pay when due any fee or charge provided herein, the City of Calipatria shall discontinue all sanitary sewage services and facilities to the property and shall not resume the services and facilities until all delinquent charges, including additional connection charges have been paid.

SECTION 6: The City of Calipatria may contract with a person or agency, public or private, for the collection of the foregoing charges.

SECTION 7: The charges herein provided shall be and constitute a lien upon the real property served, and may be collected by the City by personal action against the owner and/or occupant of said property, or by foreclosure of said lien.

SECTION 8: This ordinance shall take effect sixty days from and after its adoption, and prior to the expiration of 15 days from the passage thereof shall be published at least once in the Imperial Valley Press, a newspaper of general circulation.

Passed and adopted this 25 day of January, 2005 by the following vote:

FIRST READING


AYES: O'Malley, Nelson, Beltran, Vasquez, Navarro

NOES: NONE
ABSENT: None

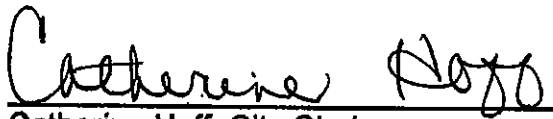
Passed and adopted this 8th day of February, 2005 by the following vote:

SECOND READING

AYES: Nelson, Navarro, Beltran, O'Malley, Vasquez
NOES: None
ABSENT: None


Fred R. Beltran, Mayor
City of Calipatria

Attest:


Catherine Hoff, City Clerk

AYES:
NOES:
ABSENT:

I, Catherine Hoff, City Clerk of the City of Calipatria, do hereby certify that the foregoing Ordinance No. 05-002 was passed and adopted by the City Council of the City of Calipatria at a regular meeting held on the 8th day of February, 2005.

ATTEST:


Catherine Hoff, City Clerk

APPENDIX C
CURRENT FIRE AGREEMENT

1 proper endorsements) licensed drivers to operate fire-fighting apparatus and shall provide an experienced
2 crew of not less than two (2) persons, when responding to a call for assistance under this contract.
3 AGENCY shall further participate in the California Department of Motor Vehicles Pull Program to ensure
4 that its personnel are appropriately licensed.

5 4. TERM.

6 The term of this agreement shall be deemed to have commenced on July 1, 2015 and shall continue
7 in effect until June 30, 2016, and shall be deemed self-renewed annually from fiscal year to fiscal year,
8 unless either party elects to terminate pursuant to paragraph 20 herein.

9 5. SUPERSEDURE.

10 This agreement supersedes any and all agreements for fire protection services earlier entered into by
11 the parties.

12 6. CONSIDERATION.

13 For and in consideration of the services to be rendered by AGENCY pursuant hereto, COUNTY
14 agrees to pay, and AGENCY agrees to accept as full consideration therefore as follows:

15 6.1. A not to exceed annual sum of eighty seven thousand eight hundred ninety three
16 dollars (\$87,893.00) payable by COUNTY in arrears in equal monthly installments.

17 6.2. Except as provided for in paragraph 6.1, COUNTY shall not be responsible to pay
18 AGENCY any other payments, compensation, expenses, fees, or other remuneration.

19 7. ON-SITE COMMAND.

20 When AGENCY is responding to a fire with COUNTY equipment in the unincorporated area of the
21 County of Imperial, whether or not within the AGENCY area, and the COUNTY Fire Chief and/or his duly
22 appointed officers are present to assume a unified command of the placement and coordination of
23 COUNTY's equipment, said AGENCY personnel shall place themselves, and the equipment in their
24 possession, under the overall command of the COUNTY Fire Chief and/or his duly appointed officers and
25 shall remain at the scene until released by the COUNTY Fire Chief or his representative in command. An
26 operational communications plan shall be established by the Incident Commander to ensure effective
27 communications for all units on scene. Nothing in this section shall preclude the AGENCY Fire Chief or
28 his designee from recalling AGENCY personnel, if needed to respond to calls for service within the City.

1 8. RESPONSES OUTSIDE COUNTY.

2 At no time shall AGENCY send the COUNTY fire truck to answer a call outside the boundaries of
3 the County of Imperial, without first obtaining permission from the COUNTY Fire Chief or his duly
4 appointed officer.

5 9. LEVEL OF SERVICES.

6 9.1 COUNTY reserves the right to set the level of service expected of AGENCY, as set
7 forth in Exhibit "C" attached hereto, and by this reference made a part hereof.

8 9.2 COUNTY and AGENCY agree that AGENCY may provide first responder
9 emergency medical services and that AGENCY may bill for these services when allowable at
10 AGENCY's established billing rates and procedures.

11 9.3 COUNTY may, from time to time, conduct inspections to determine whether the
12 required level of service is being maintained by AGENCY.

13 9.4 AGENCY shall provide a training program for its personnel sufficient to conform to
14 the minimum training standards set forth in Exhibit "D" attached hereto, and by this reference made
15 a part hereof, and other mandated training as required by the State Fire Marshall, and state and
16 federal regulations.

17 10. INTRA-AGENCY USE OF EQUIPMENT.

18 AGENCY may use the COUNTY fire-fighting apparatus and equipment in its custody for
19 "standby" or "cover-in" when AGENCY's own equipment is otherwise in use and for the combating of
20 fires or other local emergencies of any type when used in conjunction with AGENCY's own equipment.
21 Notwithstanding this provision, AGENCY shall be responsible for any and all costs of operations and
22 maintenance incurred in the course of such use and that AGENCY shall continue to perform all other
23 provisions of this contract.

24 11. REPORTS.

25 AGENCY shall designate a Fire Chief who shall have the responsibility of insuring compliance
26 with all provisions of this agreement. The AGENCY Fire Chief shall report to the COUNTY's Fire Chief
27 or to the COUNTY's Executive Officer or their representatives, the loss or damage of any COUNTY fire
28 truck or other equipment in the possession of AGENCY. If any such truck or equipment is involved in an

1 accident where death, personal injury or property damage has resulted, the AGENCY Fire Chief shall, in
2 addition to any required police reports, report same to the COUNTY Fire Department as soon as possible
3 and preferably at the time of the accident, but in no event later than twenty-four (24) hours following the
4 accident. The AGENCY Fire Chief shall within ten (10) days following the accident report, in writing, to
5 the COUNTY Fire Chief the circumstances of the accident and resulting loss or damage. The AGENCY
6 Fire Chief shall submit to the COUNTY Fire Department monthly incident reports which outline incidents
7 for which the COUNTY engine was utilized and monthly training reports of the AGENCY's personnel.
8 The AGENCY shall also submit personnel rosters of firefighters and certified driver/operators monthly to
9 the COUNTY Fire Department.

10 12. PERMITTED USES OF COUNTY EQUIPMENT.

11 12.1. AGENCY shall use COUNTY provided equipment exclusively for firefighting or
12 other legitimate Emergency Services purposes only. AGENCY shall not use the COUNTY fire
13 truck or its equipment for the purpose of washing fire hoses, flushing sewer lines, washing
14 buildings, streets or alleys or other non-firefighting related activities.

15 12.2. COUNTY agrees that AGENCY may use COUNTY equipment for the training of
16 its personnel as required above, when AGENCY equipment is not available for this purpose.
17 However, it is agreed that AGENCY shall use its own equipment for training purposes whenever
18 possible.

19 13. REPLACEMENT OF EQUIPMENT.

20 AGENCY shall be responsible for the care and custody of all the COUNTY equipment provided to
21 it and shall return same to the COUNTY Fire Chief at the termination of this agreement in as good a
22 condition as when provided, reasonable wear and tear excepted.

23 14. MAINTENANCE.

24 AGENCY shall maintain COUNTY fire-fighting apparatus and equipment in its possession
25 pursuant hereto, and shall keep the same in good, serviceable condition, and shall properly house and
26 shelter the same during the term thereof. In addition, AGENCY shall apply to said apparatus and
27 equipment such tests and inspections as may, from time to time, be prescribed by the COUNTY Fire Chief.
28 The results of said tests and inspections shall be reported to COUNTY in the manner and upon forms

1 prescribed by the COUNTY Fire Chief. In addition, AGENCY shall submit to COUNTY on or before the
2 fifteenth (15th) day of each month, a report covering the operation by AGENCY of the apparatus and
3 equipment of COUNTY pursuant to this agreement. Said report shall be made upon forms prescribed by
4 the COUNTY Fire Chief and the AGENCY Fire Chief.

5 15. REPAIRS.

6 AGENCY shall make or cause to be made, all necessary minor repairs or routine maintenance to
7 COUNTY equipment supplied hereunder, by qualified personnel. AGENCY shall provide the labor costs
8 of all such minor repairs. Minor repair are defined as those where the costs of the parts do not exceed one
9 hundred dollars (\$100) and the work can be performed by AGENCY's Fire Department personnel or
10 AGENCY mechanic(s). COUNTY shall perform all other repairs at no charge to AGENCY.

11 16. ANNUAL INVENTORY.

12 AGENCY shall permit COUNTY to inventory all COUNTY equipment in AGENCY's possession
13 on or before July 10 of each year of this agreement.

14 17. FUEL.

15 COUNTY agrees to provide fuel for the operation of all COUNTY equipment provided herein for
16 the performance of the provisions of this agreement.

17 18. INSURANCE.

18 AGENCY shall maintain public liability and property damage insurance sufficient to cover
19 liabilities that may arise out of the performance of this agreement. AGENCY shall also provide workers'
20 compensation insurance covering its members. Certificates of insurance for each required policy shall be
21 provided to the Clerk of the Board of Supervisors and shall verify that insurance coverage may not be
22 canceled without thirty (30) days notice to AGENCY and to COUNTY.

23 19. HOLD HARMLESS.

24 19.1 AGENCY agrees to indemnify and defend COUNTY, its officers, employees,
25 agents, agencies and instrumentalities, against all suits, actions, claims, costs or demands resulting
26 from death, personal injury or property damage arising or resulting from and all operations
27 performed in the Agreement provided such injuries or death to persons or damage to property is due
28 to the sole negligence of AGENCY, its employees or agents.

1 19.2 COUNTY agrees to indemnify and defend AGENCY, its officers, employees,
2 agents, agencies and instrumentalities, against all suits, actions, claims, costs or demands resulting
3 from death, personal injury or property damage arising or resulting from and all operations
4 performed in the Agreement provided such injuries or death to persons or damage to property is due
5 to the sole negligence of COUNTY, its employees or agents.

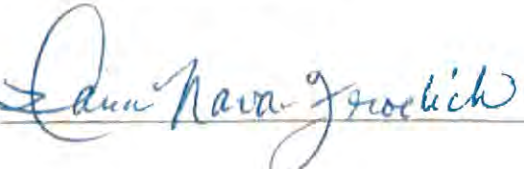
6 20. TERMINATION.

7 Should either party fail or refuse to comply with any term or condition of this agreement, the other
8 party may, upon serving fifteen (15) days notice specifying the nature of the noncompliance, terminate the
9 agreement if corrective action is not taken within said period. If AGENCY allow its insurance to lapse, this
10 agreement shall be deemed immediately suspended and COUNTY may immediately terminate the
11 agreement. Either party may terminate this agreement without cause by giving sixty (60) days written
12 notice to the other party.

13 IN WITNESS WHEREOF the parties hereto have caused this document to be executed the day and
14 year first above written.

15 COUNTY OF IMPERIAL:
16 

CITY OF CALIPATRIA

By: 

By: _____
Board of Supervisors

20 ATTEST:

21 
22 By: _____
23 BLANCA ACOSTA, Clerk of the
Board of Supervisors

24 APPROVED AS TO FORM:

25 KATHERINE TURNER
26 COUNTY COUNSEL
27 By: 
28 Eric Havens
Deputy County Counsel

RESOLUTION 16-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALIPATRIA
APPROVING AN AGREEMENT OF FIRE CONTRACT WITH THE
COUNTY OF IMPERIAL

WHEREAS, the City of Calipatria has a current fire contract with Imperial County Fire Department; *and*

WHEREAS, both parties wish to continue said fire protection services; *and*

THEREFORE BE IT RESOLVED; that the city council of the City of Calipatria enter into an agreement for fiscal year 2015/2016.

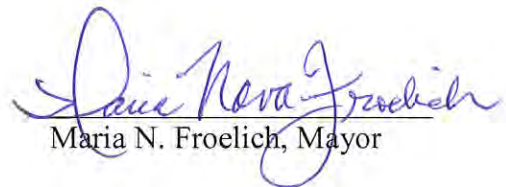
THEREFORE BE IT FURTHER RESOLVED that the above contract in consideration of services not to exceed \$87,893.00 per year and shall expire on June 30, 2016.

PASSED, APPROVED, AND ADOPTED at a regular held meeting this 9th day of February 2016 by the following vote:

AYES: Beltran F, Spellins, Beltran H., Flores, Nava-Froelich

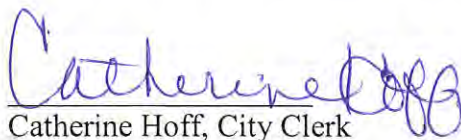
NAYES: None

ABSENT: None


Maria N. Froelich, Mayor

ATTEST:

I, Catherine Hoff, City Clerk of the City of Calipatria, hereby certify the above and foregoing to be a full, true and correct Resolution 16-06 adopted by said city council on this 9th day of February 2016.


Catherine Hoff, City Clerk

APPENDIX D
FINANCIAL STATEMENTS

ENC 1
FSR

CITY OF CALIPATRIA

AUDIT REPORT

JUNE 30, 2016

RECEIVED:
3-13-17

San Diego

Los Angeles

**San Francisco
Bay Area**

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION *associates*

**CITY OF CALIPATRIA
OF IMPERIAL COUNTY**

CALIPATRIA, CALIFORNIA

JUNE 30, 2016

The City of Calipatria was incorporated on February 28, 1918. The city is a General Law city with a City Manager form of Government. Calipatria is home to the tallest flagpole (184 feet) where the flag flies at sea level. The flagpole has been dedicated to "Good Neighborliness". Calipatria has a Planning Commission Board that seats five members. Services provided by the City of Calipatria include Police, Fire, and Parks.

ELECTED OFFICIALS

<u>Official</u>	<u>Office</u>
Maria Nava-Froelich	Mayor
Fred Beltran	Mayor Pro-tem
Fidel Flores	Council Member
Heather Beltran	Council Member
Nicole Carrigan	Council Member
Patricia Nelson	City Treasurer

APPOINTED OFFICIALS

Romualdo Medina
City Manager

Katherine Lopez
Finance Director

Christopher Hall
Fire Chief

Anthony Lynn Mara
Interim Police Chief

Alfred Spence
Public Works

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FOR THE YEAR ENDED JUNE 30, 2016**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Governing Board
City of Calipatria
Calipatria, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Calipatria, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Calipatria's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Christy White, CPA

Michael Ash, CPA

Heather Rubio

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

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San Diego, CA 92103

toll-free: 877.220.7229
tel: 619.270.8222
fax: 619.260.9085
www.christywhite.com

*Licensed by the California
State Board of Accountancy*

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Calipatria as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as the budgetary comparison information on pages 36 through 41 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Calipatria's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2017 on our consideration of the City of Calipatria's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Calipatria's internal control over financial reporting and compliance.



San Diego, California
January 30, 2017

CITY OF CALIPATRIA
STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 3,739,682	\$ 29,623	\$ 3,769,305
Cash with fiscal agent	279,383	-	279,383
Restricted cash and investments	-	14,400	14,400
Accounts receivable	139,333	26,908	166,241
Loans receivable	5,655,115	-	5,655,115
Land held for resale	15,000	-	15,000
Capital assets, not depreciated	853,234	135,703	988,937
Capital assets, net of accumulated depreciation	1,640,912	1,146,397	2,787,309
Total Assets	12,322,659	1,353,031	13,675,690
DEFERRED OUTFLOWS OF RESOURCES			
Differences between projected and actual earnings on pension plan benefits	404,934	-	404,934
LIABILITIES			
Deficit cash	450,816	345,711	796,527
Accrued liabilities	33,278	4,890	38,168
Unearned revenue	-	6,219	6,219
Long-term liabilities, current portion	65,000	12,000	77,000
Long-term liabilities, non-current portion	4,587,151	27,000	4,614,151
Total Liabilities	5,136,245	395,820	5,532,065
DEFERRED INFLOWS OF RESOURCES			
Differences between projected and eactual earnings on pension plan benefits	129,122	-	129,122
NET POSITION			
Net investment in capital assets	2,494,146	1,243,100	3,737,246
Restricted for			
Special revenues	4,091,077	-	4,091,077
Debt service	-	14,400	14,400
Unrestricted	877,003	(300,289)	576,714
Total Net Position	\$ 7,462,226	\$ 957,211	\$ 8,419,437

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES							
General government	\$ 669,780	\$ -	\$ -	\$ -	\$ (669,780)	\$ (669,780)	
Public safety	831,019	125,286	162,505	-	(543,228)	(543,228)	
Public works	2,151,730	1,040,624	536,929	-	(574,177)	(574,177)	
Parks and recreation	55,976	12,309	222,065	-	178,398	178,398	
Community development	39,449	110,406	11,645	-	82,602	82,602	
Total Governmental Activities	\$ 3,747,954	\$ 1,288,625	\$ 933,144	\$ -	(1,526,185)	(1,526,185)	
BUSINESS-TYPE ACTIVITIES							
Sewage Treatment	685,983	554,808	-	-	\$ (117,036)	(117,036)	
Airport	7,348	-	-	-	(7,348)	(7,348)	
Total Business-Type Activities	693,331	554,808	-	-	(124,384)	(124,384)	
Total Primary Government	\$ 4,441,285	\$ 1,843,433	\$ 933,144	\$ -		\$ (1,650,569)	
General revenues							
Taxes:							
Property taxes					34,356	34,356	
Motor vehicle license fees					596,404	596,404	
Sales and use taxes					331,232	331,232	
Transient lodging taxes					20,757	20,757	
Franchise taxes					35,071	35,071	
Other taxes					34,682	34,682	
Use of money and property					34,862	34,862	
Interest and investment earnings					-	68	
Lease					-	23,864	
Other					227,054	227,054	
Subtotal, General Revenue					1,314,418	1,338,350	
CHANGE IN NET POSITION					(211,767)	(100,452)	(312,219)
Net Position - Beginning					7,673,993	1,057,663	8,731,656
Net Position - Ending					\$ 7,462,226	\$ 957,211	\$ 8,419,437

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2016**

	General Fund	RLF - 1st Time		Non-Major Governmental Funds	Total Governmental Funds
		Homebuyers	Successor Agency		
ASSETS					
Cash and investments	\$ -	\$ 494,357	\$ 187,439	\$ 3,057,886	\$ 3,739,682
Cash with fiscal agent	-	-	279,383	-	279,383
Accounts receivable	139,333	-	-	-	139,333
Land held for resale	-	-	15,000	-	15,000
Time-pay loans	3,233	630,952	-	-	634,185
Deferred loans	57,412	1,563,518	-	-	1,620,930
Total Assets	\$ 199,978	\$ 2,688,827	\$ 481,822	\$ 3,057,886	\$ 6,428,513
LIABILITIES					
Deficit cash	\$ 450,816	\$ -	\$ -	\$ -	\$ 450,816
Accounts payable	26,615	-	-	803	27,418
Accrued compensated absences	5,860	-	-	-	5,860
Unearned revenue	60,645	2,194,469	-	-	2,255,114
Total Liabilities	543,936	2,194,469	-	803	2,739,208
FUND BALANCES					
Restricted	57,663	494,358	481,822	3,057,083	4,090,926
Unassigned	(401,621)	-	-	-	(401,621)
Total Fund Balances	(343,958)	494,358	481,822	3,057,083	3,689,305
Total Liabilities and Fund Balances	\$ 199,978	\$ 2,688,827	\$ 481,822	\$ 3,057,886	\$ 6,428,513

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT
OF NET POSITION
JUNE 30, 2016**

Total Fund Balance - Governmental Funds \$ 3,689,305

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 3,804,348	
Accumulated depreciation	(1,310,202)	2,494,146

Long term notes receivable - Calipatria Family Apartments L.P. 3,400,000

Deferred inflows and outflows of resources (441,872)

Deferred recognition of earned but unavailable revenues:

In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is:

2,255,114

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Bonds payable	\$ (3,225,000)	
Compensated absences	(77,689)	
CALPERS pension obligation	(631,778)	(3,934,467)

Internal service funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

-

Total Net Position - Governmental Activities \$ 7,462,226

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016**

	General Fund	RLF - 1st Time Homebuyers	Successor Agency	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 34,356	\$ -	\$ -	\$ -	\$ 34,356
Other taxes	55,439	-	290,240	-	345,679
License and permits	4,221	-	-	-	4,221
Intergovernmental	1,093,935	-	-	486,615	1,580,550
Interest	-	1,398	1,000	10,188	12,586
Other revenues	997,530	141,771	(628)	845,816	1,984,489
Total Revenues	2,185,481	143,169	290,612	1,342,619	3,961,881
EXPENDITURES					
Current					
General government	348,911	21,407	277,741	21,721	669,780
Public safety	831,019	-	-	-	831,019
Public works	794,772	-	192,497	1,164,461	2,151,730
Parks and recreation	55,976	-	-	-	55,976
Community development	39,449	-	-	-	39,449
Total Expenditures	2,070,127	21,407	470,238	1,186,182	3,747,954
Excess (Deficiency) of Revenues					
Over Expenditures	115,354	121,762	(179,626)	156,437	213,927
Other Financing Sources (Uses)					
NET CHANGE IN FUND BALANCE	115,354	121,762	(179,626)	156,437	213,927
Fund Balance - Beginning	(377,738)	372,596	661,448	2,900,646	3,556,952
Prior Period Adjustment	(81,574)	-	-	-	(81,574)
Fund Balance - Ending	\$ (343,958)	\$ 494,358	\$ 481,822	\$ 3,057,083	\$ 3,689,305

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

Net Change in Fund Balances - Governmental Funds \$ 213,927

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ -	
Depreciation expense:	(79,916)	(79,916)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

65,000

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

3,162

Other expenditures relating to prior periods:

Certain expenditures recognized in governmental funds relating to prior periods. Typical examples are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations were first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods were:

(413,940)

Change in Net Position of Governmental Activities	\$	(211,767)

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2016**

	Business-Type Activities		
	Enterprise Funds		
	Cliff Hatfield Memorial Airport	Sewage Treatment	Total
ASSETS			
Current assets			
Cash and investments	\$ 29,623	\$ -	\$ 29,623
Accounts receivable	1,100	25,808	26,908
Total current assets	30,723	25,808	56,531
Non-current assets			
Restricted Cash	-	14,400	14,400
Capital assets, not depreciated	-	135,703	135,703
Capital assets, net of accumulated depreciation	-	1,146,397	1,146,397
Total non-current assets	-	1,296,500	1,296,500
Total Assets	30,723	1,322,308	1,353,031
LIABILITIES			
Current liabilities			
Deficit cash	-	345,711	345,711
Accounts payable	-	4,890	4,890
Unearned revenue	-	6,219	6,219
Current portion of long-term debt	-	12,000	12,000
Total current liabilities	-	368,820	368,820
Non-current liabilities	-	27,000	27,000
Total Liabilities	-	395,820	395,820
NET POSITION			
Net investment in capital assets	-	1,243,100	1,243,100
Restricted	-	14,400	14,400
Unrestricted	30,723	(331,012)	(300,289)
Total Net Position	\$ 30,723	\$ 926,488	\$ 957,211

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2016**

	Business-Type Activities		
	Enterprise Funds		
	Cliff Hatfield Memorial Airport	Sewage Treatment	Total
OPERATING REVENUE			
Charges for services	\$ -	\$ 554,808	\$ 554,808
Total operating revenues	-	554,808	554,808
OPERATING EXPENSE			
Personnel salaries and benefits	323	210,271	210,594
Services and supplies	7,025	420,390	427,415
Depreciation	-	52,772	52,772
Total operating expenses	7,348	683,433	690,781
Operating income/(loss)	(7,348)	(128,625)	(135,973)
NON-OPERATING REVENUES/(EXPENSES)			
Rent revenues	23,864	-	23,864
Interest income	68	-	68
Interest expense	-	(2,550)	(2,550)
Total non-operating revenues/(expenses)	23,932	(2,550)	21,382
CHANGE IN NET POSITION	16,584	(131,175)	(114,591)
Net Position - Beginning	14,139	1,057,663	1,071,802
Net Position - Ending	\$ 30,723	\$ 926,488	\$ 957,211

The accompanying notes are an integral part of these financial statements.

**CITY OF CALIPATRIA
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2016**

	Business-Type Activities		
	Enterprise Funds		
	Cliff Hatfield Memorial Airport	Sewage Treatment	Total
Cash flows from operating activities			
Cash received from customers	\$ (1,100)	\$ 564,115	\$ 563,015
Cash payments to suppliers for goods and services	(7,025)	(423,727)	(430,752)
Cash payments for employee services	(323)	(210,271)	(210,594)
Net cash provided by (used for) operating activities	(8,448)	(69,883)	(78,331)
Cash flows from capital and related financing activities			
Principal paid on debt	-	(12,000)	(12,000)
Interest paid on debt	-	(2,550)	(2,550)
Net cash provided by (used for) in capital and related financing activities	-	(14,550)	(14,550)
Cash flows from investing activities			
Rents received	23,864	-	23,864
Net cash provided by (used for) investing activities	23,932	-	23,932
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	15,484	(84,433)	(68,949)
CASH AND CASH EQUIVALENTS			
Beginning of year	(14,139)	(226,901)	(241,040)
End of year	\$ 1,345	\$ (311,334)	\$ (309,989)
Reconciliation of operating income (loss) to cash provided by (used for) operating activities			
Operating income (loss)	\$ (7,348)	\$ (128,625)	\$ (135,973)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	-	52,772	52,772
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(1,100)	9,307	8,207
Increase (decrease) in accounts payable	-	(4,305)	(4,305)
Increase (decrease) in unearned revenue	-	968	968
Net cash provided by (used for) operating activities	\$ (8,448)	\$ (69,883)	\$ (78,331)

The accompanying notes are an integral part of these financial statements.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The City of Calipatria, California was incorporated in 1918 under the general laws of State of California. The City operates under an elected Council/City Manager form of government.

The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization's governing body and the City is able to impose its will on that organization or there is a potential for that organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if that organizations is fiscally dependent (i.e. it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City's financial statements to be misleading or incomplete. The City currently has no such component units.

B. Fund Accounting

The accounts of the City are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein the operations of each fund are accounted for in a separate set of self-balancing accounts that records resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following is a summary of the fund types utilized by the City:

Governmental Fund Types

The **General Fund** is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. Expenditures of this fund include the general operating expenses and capital improvements costs which are no paid through other funds.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, *continued*
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

B. Fund Accounting (*continued*)

Governmental Fund Types (*continued*)

The City reports the following major governmental funds:

General Fund – To account for all the general revenues of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City.

Successor Agency Fund – Used to account for the restricted housing assets of the former Calipatria Redevelopment Agency Fund (CRA) which were transferred to Successor Agency Fund upon acceptance of the Housing Successor role by the City.

Revolving Loan Funds (RLF) – 1st Time Homebuyers – Used to account for activities for the 1st time homebuyer's program. Revenue generated from this fund comes in monthly based on 50% of all the RLF loan payment received. The remaining 50% is applied to the Housing Rehab Program.

Proprietary Fund Types

Enterprise Funds are used to account for operations that are financed and operated in manner similar to private business enterprise where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The City reports the following major enterprise funds:

Cliff Hartfield Memorial Airport – Used to account for account for any airport related activities.

Sewage Treatment Fund – Used to account for the revenues and expenses for the maintenance, repair and depreciation of the sewers within the City.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Measurement Focus and Basis of Accounting

The *basic financial statements* of the City are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

Government-wide financial statements display information about the reporting government as whole. These statements include separate columns for the governmental and business-type activities of the primary government. Eliminations have been made in the Statement of Activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the City.

Government-wide financial statements are presented using the *economic resources measurement focus* and the accrual basis of accounting. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statements. Basis of accounting refers to when revenues and expenses are recognized in the accountants and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions were recognized in accordance with requirements of GASB Statement No. 33.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expense. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expense.

Fund Financial Statements

This underlying accounting system of the City is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental and proprietary funds are presented after the government-wide financial statements. These statements display information about major funds individually and non-major fund in the aggregate for governmental and enterprise funds.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Measurement Focus and Basis of Accounting (*continued*)

Governmental Funds

In the fund financial statements, governmental funds are presented using the modified-accrual basis of accounting. Their revenues are recognized when they become measurable and available as current net position. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. The City considers all revenues available if they are collected within 60 days after year end. Significant revenues subject to accrual under the measurable and available criteria include property taxes, sales taxes and utility user taxes.

Revenue recognition is subject to the measurable and availability criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Derived tax revenues are recognized as revenues in the period in which the underlying exchange transactions take place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenue arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions are recognized as revenues when all applicable eligibility requirements have been met, and the resources are available.

In the fund financial statements, governmental funds are presented using the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (current net position) is considered to be a measurable of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in current net position. Accordingly, they are said to present a summary and uses of “available spendable resources” during a period.

Governmental Funds (*continued*)

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurable focus. Special reporting treatments are used to indicate that they should not be considered “available spendable resources” since they do not represent current net position. Recognition of governmental fund type revenue represents by non-current receivables is unearned until they become current receivables. Non-current portions of long-term receivables are offset by non-spendable or restricted fund balance accounts.

Because of their spending measurement focus, expenditures recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect current net position, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an *other financing sources* rather than as fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

C. Measurement Focus and Basis of Accounting (*continued*)

Proprietary Funds

The City's Enterprise Funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the *accrual basis of accounting*. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the *economic resources measurement focus*. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses result from providing goods and services related to the fund's ongoing operations. The principal operating revenue of the City's proprietary funds is charges for service. Operating expenses include the cost of services provided, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Amounts paid to acquire capital assets are capitalized as assets in the proprietary funds financial statements, rather than reported as expenses. Proceeds of long-term debt are recorded as a liability in the proprietary funds financial statements, rather than as another financing source. Amounts paid to reduce long-term indebtedness of the proprietary funds are reported as a reduction of the related liability, rather than as an expense.

D. Cash and Investments

Investments are reported in the accompanying statements at fair value. The fair value of the investments is generally based on published market prices and quotations from major investment firms.

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation, maturity, or sale of investments.

The City pools cash and investments of all funds, except for assets held by fiscal agents. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments. Investment income earned by the pooled investments is allocated to the various funds based on each fund's average cash and investment balance, except investment is allocated to the various funds based on each fund's average cash and investment balance.

E. Cash Equivalents

For purposes for the statement of cash flows, cash equivalents are defined as short term, highly liquid investments that are both readily convertible to known amounts of cash or so near their maturity that they present insignificant risk of changes in value because of changes in interest rates, and have an original maturity date of three months or less. Cash equivalents represent the proprietary funds' share in the cash and investment pool of the City.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, *continued*
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

F. Capital Assets

Acquisitions of capital assets (including infrastructure) are recorded at historical cost at the time of purchase. Donated capital assets are recorded at their fair market value at the time received.

Generally, capital asset acquisitions in excess of \$5,000 are capitalized if they have an expected useful life of one year or more. Capital assets include public domain (infrastructure) capital assets consisting of certain improvements, including streets (pavements, medians, curbs/gutters, sidewalks, and traffic signals), storm drains and water/sewer systems and improvements.

Capital assets used in operations are depreciated in the government-wide financial statements and in the fund financial statements of the proprietary funds. Depreciation of such assets is computed using the straight-line method over the estimated useful lives noted below and charged to operations:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings and Improvements	30 Years
Equipment	5-10 Years

G. Compensated Absences

In accordance with GASB Statement No. 16, a liability is recorded for compensated absences (unpaid vacations, sick leave and compensatory time) since employees' entitlement to these balances are attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

H. Unearned Revenue

Unearned revenue in the fund financial statements represents receivable at year end that will not be collected soon enough to finance current year expenditures.

I. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

J. Premiums and Discounts

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

K. Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the City will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the City will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

L. Property Taxes

Under California law, property taxes are assessed and collected by the counties up to one percent of assessed value, plus other increases approved by the voters. The property taxes go into a pool, and are then allocated to the cities based on complex formulas.

Secured property taxes become a lien on the property as of January 1, and are levied in two equal installments; the first delinquent after December 10; and the second delinquent after April 10. Property taxes on unsecured property become a lien on the property as of January 1, and are delinquent after August 31. The County of Imperial is responsible for the assessment, collection and apportionment for all jurisdictions within the County including the City.

M. Interfund Transfers

In the fund financial statements, transactions that constitute reimbursements to a fund for expenditures to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as transfers out in the reimbursing fund and as transfers in the fund that is reimbursed.

Nonrecurring or non-routine permanent transfers of equity are also reported as transfers.

N. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses, during the reporting period, actual results could differ from those estimates.

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses, during the reporting period, actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

O. Use of Restricted Resources – Enterprise Funds and Government-wide

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

P. Land Held for Resale

Land Held for Resale is recorded at the lower of historical cost or estimated net realizable value.

Q. Fund Balance

Fund balance is classified in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provided more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following definitions and classifications described the relative strength of the spending constraints placed on the purposes for which resources can be used:

The City's policy establishes the procedures for reporting, within the annual financial statements, unrestricted fund balance (comprised of Committed, Assigned, and Unassigned categories) within the City's governmental funds: General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds.

Definitions

Fund balance is the difference between the assets and liabilities reported in the City's governmental funds. There are generally limitations on the purpose for which all or a portion of the resources of a governmental fund may be used. The force behind these limitations can vary significantly, depending upon their source. Consequently, the fund balance reported in the annual financial statements is categorized into five components whereby each component identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the fund can be spent. The five components of fund balance are as follows:

- **Nonspendable:** Resources that are 1) not in spendable form, such as inventories, prepaids, long-term receivables, or non-financial assets held for resale, or 2) required to be maintained intact such as an endowment.
- **Restricted:** Resources that are subject to externally enforceable legal restrictions; these restrictions would be either 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** Resources that are constrained to specific purposes by a formal action of the City Council such as an ordinance or resolution. The constraint remains binding unless removed in the same formal manner by the City Council. Council action to commit fund balance must occur within the fiscal reporting period while the amount committed may be determined subsequently.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, *continued*
JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Q. Fund Balance (*continued*)

Definitions (*continued*)

- Assigned: Resources that are constrained by the City’s intent to be used for specific purposes, but that are neither restricted nor committed. The City of Calipatria has designated the Finance Director the authority to assign.
- Unassigned: The unassigned classifications is to be used by the General Fund, or in the Other Fund types when there are negative residual resources in excess of what can be properly classified as nonspendable, restricted, committed or assigned.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) fund balances are available, the City’s policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City’s policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.

R. New GASB Pronouncements

GASB Statement No. 65 – In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The Statement is effective for periods beginning after December 15, 2012. The City has implemented GASB Statement No. 63 for the year ended June 30, 2015.

GASB Statement No. 68 – In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The Statement is effective for periods beginning after June 15, 2014. The City has implemented GASB Statement No. 63 for the year ended June 30, 2015.

GASB Statement No. 69 – In January, 2013, GASB issued Statement No. 69, *Government Combinations and Disposal of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposal of government operations. As used in this Statement, combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The City has not determined if there will be an effect on the financial statements.

CITY OF CALIPATRIA
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

R. New GASB Pronouncements (continued)

GASB Statement No. 70 – In April, 2013, GASB issued Statement No 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. Some governments extend financial guarantees for the obligations of another government, a not-for-profit entity, or private entity without directly receiving equal or approximately equal value in exchange (a nonexchange transaction). The City does not participate in nonexchange transactions and this Statement will have no financial statement effect.

GASB Statement No. 71 – In November 2013, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. This standard seeks to clarify certain implementation issues related to amounts that are deferred and amortized at the time GASB 68 is first adopted. It applies to situations in which the measurement date of an actuarial valuation differs from the government's fiscal year. The Statement is effective for periods beginning after June 15, 2014. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2016, are classified in the accompanying financial statements as follows:

Cash and investments as of June 30, 2016, are classified in the accompanying financial statements as follows:

Statement of Net Position	
Governmental activities	\$ 3,739,682
Proprietary funds	44,023
Deficit cash	(796,527)
Total cash and investments	<u>\$ 2,987,178</u>

Cash and investments as of June 30, 2016 consist of the following:

Deposits with financial institutions	\$ 2,660,255
Investments	1,123,450
Deficit cash	(796,527)
Total cash and investments	<u>\$ 2,987,178</u>

Cash with fiscal agent as of June 30, 2016 consisted of \$279,383 deposited in BNT Western Trust Company for purpose of retiring the agency's tax allocation bonds.

CITY OF CALIPATRIA
 NOTES TO FINANCIAL STATEMENTS, *continued*
 JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (*continued*)

Investments Authorized by the California Government Code and the City’s Investment Policy

The table below identifies the investment types are authorized of the City by the California Government code and the City’s investment policy. The table also identifies certain provisions of the California Government Code (or the City’s investment policy, if more restrictive) that addresses interest rate risk, credit risk and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the City, rather than the general provisions of the California Government Code of the City’s investment policy:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$50 Million
Joint Powers Authority Pools	N/A	None	None

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (continued)

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City’s investment policy. The table below identifies the investment types that are authorized for investments held by bond trustee. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S Treasury Obligations	5 years	None	None
U.S Agency Securities	5 years	None	None
Banker’s Acceptances	180 days	None	None
Money Market Mutual Funds	N/A	None	5%
Repurchase Agreements	30 days	None	None
Investment Contracts	30 days	None	None

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the City’s investments (including investment held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City’s investment by maturity:

Investment Type	Totals	Remaining Maturity (In Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Local Agency Investment Fund (LAIF)	\$ 844,067	\$ 844,067	\$ -	\$ -	\$ -
Money Market Mutual Funds	279,383	279,383	-	-	-
Total	\$ 1,123,450	\$ 1,123,450	\$ -	\$ -	\$ -

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 2 – CASH AND INVESTMENTS (continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City’s investment policy, or debt agreements, and the actual rating as of year-end for each investment type.

Investment Type	Totals	Minimum Legal Rating	Rating as of Year End	
			AAA	Not Rated
Local Agency Investment Fund (LAIF)	\$ 844,067	N/A	\$ -	\$ 844,067
Money Market Mutual Funds	279,383	N/A	-	279,383
Total	<u>\$ 1,123,450</u>		<u>\$ -</u>	<u>\$ 1,123,450</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investment, other than the following provisions for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

For investments identified herein as held by bond trustee, the bond trustee selects the investment under the terms of the applicable trust agreement, acquires the investment, and holds the investment of behalf of the reporting government.

Investment in State Investment Pool

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the City’s investment in this pool is reported in the accompanying financial statements at amounts based upon the City’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The California Local Agency Investment Fund is not insured or collateralized.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 3 – RECEIVABLES

On November 1, 2007 the City entered into an agreement with Calipatria Family Apartments L.P to finance the development of property to construct a 72-unit rental housing development of which 35 units will be Assisted Units to be occupied by low income households. A promissory note in the principal amount of \$3,400,000, with a simple interest rate of 3% per annum, was provided by the City of Calipatria, under the State’s Home Investment Partnerships Program (the “HOME Program”) administered by the California Department of Housing and Community Development. As of June 30, 2016, the outstanding balance on the promissory note is \$3,400,000.

The City has also entered into loans consisting of deferred and time-pay loans for housing rehab projects, first time homebuyer projects, and infrastructure and offsite improvement projects. As of June 30, 2016, the outstanding balance on these loans is \$2,255,114.

The accounts receivable balance as of June 30, 2016 amounted to \$139,333 for Governmental Activities and \$26,908 for Business-Type Activities. The Governmental Activities balance consisted of trash billings, gas tax monies, and lease payments for office space. The Business Type-Activities balance consisted of sewer billings and airport lease payments.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, is shown below:

	Balance July 01, 2015	Additions	Deletions	Balance June 30, 2016
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 853,234	\$ -	\$ -	\$ 853,234
Total Capital Assets not Being Depreciated	853,234	-	-	853,234
Capital assets being depreciated				
Buildings & improvements	1,998,339	-	-	1,998,339
Furniture & equipment	952,775	-	-	952,775
Total Capital Assets Being Depreciated	2,951,114	-	-	2,951,114
Less Accumulated Depreciation	1,230,286	79,916	-	1,310,202
Governmental Activities				
Capital Assets, net	\$ 2,574,062	\$ (79,916)	\$ -	\$ 2,494,146
Business-Type Activities				
Capital assets not being depreciated				
Land	\$ 135,703	\$ -	\$ -	\$ 135,703
Total Capital Assets not Being Depreciated	135,703	-	-	135,703
Capital assets being depreciated				
Buildings & improvements	2,034,794	-	-	2,034,794
Furniture & equipment	181,571	-	-	181,571
Total Capital Assets Being Depreciated	2,216,365	-	-	2,216,365
Less Accumulated Depreciation	1,017,196	52,772	-	1,069,968
Business-Type Activities				
Capital Assets, net	\$ 1,334,872	\$ (52,772)	\$ -	\$ 1,282,100

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 5 – LONG-TERM DEBT

A schedule of changes in long-term liabilities for the year ended June 30, 2016 is shown below:

	Balance			Balance			Balance Due
	July 01, 2015	Additions	Deductions	June 30, 2016		In One Year	
Governmental Activities							
Bonds payable	\$ 3,290,000	\$ -	\$ 65,000	\$ 3,225,000	\$	65,000	
Compensated absences	80,851	-	3,162	77,689		-	
CALPERS pension obligation	717,684	631,778	-	1,349,462		-	
Total	\$ 4,088,535	\$ 631,778	\$ 68,162	\$ 4,652,151	\$	65,000	
Business-Type Activities							
Bonds payable	\$ 51,000	\$ -	\$ 12,000	\$ 39,000	\$	12,000	
Total	\$ 51,000	\$ -	\$ 12,000	\$ 39,000	\$	12,000	

Governmental Activities - Tax Allocation Bonds

The schedule of outstanding tax allocation bonds of the City as of June 30, 2016 is as follows:

Governmental Activities	Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds Outstanding June 30, 2016	Balance Due In One Year
						Outstanding July 01, 2015	Additions	Deductions		
	1993 Tax Allocation Bonds	9/1/1993	9/1/2023	4.00% - 6.50%	\$ 1,000,000	\$ 505,000	\$ -	\$ 45,000	\$ 460,000	\$ 45,000
	1995 Tax Allocation Bonds	12/1/1995	9/1/2026	7.250%	3,000,000	185,000	-	10,000	175,000	10,000
	1998 Tax Allocation Bonds	12/1/1998	9/1/2028	5.875%	350,000	230,000	-	10,000	220,000	10,000
	2010 Tax Allocation Bonds	9/1/2010	9/1/2040	6.250%	2,370,000	2,370,000	-	-	2,370,000	-
						\$ 3,290,000	\$ -	\$ 65,000	\$ 3,225,000	\$ 65,000

The annual requirements to amortize the 1993 tax allocation bonds outstanding at June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	45,000	29,900	74,900
2018	50,000	26,975	76,975
2019	50,000	23,725	73,725
2020	55,000	20,475	75,475
2021	60,000	16,900	76,900
2022 - 2024	200,000	26,325	226,325
Total	\$ 460,000	\$ 144,300	\$ 604,300

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 5 – LONG-TERM DEBT (continued)

Governmental Activities - Tax Allocation Bonds (continued)

The annual requirements to amortize the 1995 tax allocation bonds outstanding at June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	10,000	12,688	22,688
2018	10,000	11,963	21,963
2019	15,000	11,238	26,238
2020	15,000	10,150	25,150
2021	15,000	9,063	24,063
2022 - 2026	90,000	27,913	117,913
2027	20,000	1,450	21,450
Total	\$ 175,000	\$ 84,463	\$ 259,463

The annual requirements to amortize the 1998 tax allocation bonds outstanding at June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	10,000	12,925	22,925
2018	15,000	12,338	27,338
2019	15,000	11,456	26,456
2020	15,000	10,575	25,575
2021	15,000	9,694	24,694
2022 - 2026	95,000	33,488	128,488
2027 - 2029	55,000	5,875	60,875
Total	\$ 220,000	\$ 96,351	\$ 316,351

The annual requirements to amortize the 2010 tax allocation bonds outstanding at June 30, 2016, are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	-	148,125	148,125
2018	-	148,125	148,125
2019	-	148,125	148,125
2020	-	148,125	148,125
2021	-	148,125	148,125
2022 - 2026	105,000	737,500	842,500
2027 - 2031	465,000	659,375	1,124,375
2032 - 2036	760,000	472,813	1,232,813
2037- 2041	1,040,000	200,938	1,240,938
Total	\$ 2,370,000	\$ 2,811,251	\$ 5,181,251

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 5 – LONG-TERM DEBT (continued)

Business-Type Activities

The schedule of outstanding sewer revenue bonds of the City as of June 30, 2016 is as follows:

Business-Type Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds		Balance Due In One Year
					Outstanding July 01, 2015	Additions	Deductions	Outstanding June 30, 2016		
Sewer Revenue Bonds	6/1/1979	6/1/2019	5.00%	\$ 247,000	\$ 51,000	\$ -	\$ 12,000	\$ 39,000	\$ 12,000	
					\$ 51,000	\$ -	\$ 12,000	\$ 39,000	\$ 12,000	

The annual requirements to amortize the sewer revenue bonds outstanding at June 30, 2016 are as follows:

Year Ended June 30,	Principal	Interest	Total
2017	12,000	1,950	\$ 13,950
2018	13,000	1,350	14,350
2019	14,000	700	14,700
Total	\$ 39,000	\$ 4,000	\$ 43,000

NOTE 6 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Governmental Activities	Budget	Actual	Excess
General Fund	\$ 1,675,758	\$ 2,070,127	\$ (394,369)
Local Transportation Authority	\$ 685,000	\$ 817,339	\$ (132,339)
Successor Agency	\$ 351,004	\$ 470,238	\$ (119,234)
Business-Type Activities			
Sewage Treatment	\$ 595,015	\$ 683,433	\$ (88,418)

NOTE 7 – DEFICIT FUND BALANCES

Governmental Activities	Fund Balance
General Fund	\$ (343,958)

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 8 – 1979 SEWER REVENUE BOND – RESERVE REQUIREMENT

The following is a summary of the reserve requirement relating to Sewer Revenue Bonds issued by the City on June 1, 1979. The City has designated, as a reserve, a sum equal to the average annual amount of principal and interest on the bonds to be paid during their term. The following is the computation of the reserve requirement.

Total bond service - (principal & interest)	\$ 575,950
Years of bond service (divided by)	40
Total reserve fund requirement	<u>\$ 14,399</u>

A reservation of the retained earnings in the Sewage Treatment Fund has been recorded in the amount of \$14,400.

NOTE 9 – PENSION PLAN

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

A. General Information about the Pension Plan

Plan Descriptions - All qualified employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, agent multiple-employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefit formula in effect at June 30, 2015, are summarized as follows; Safety Police Plan are on the 2% at 55 years of age schedule and is vested after five years of service. The Safety Fire Plan are on the 2% at 55 years of age schedule and is vested after five years of service. The Miscellaneous Plan is on the 2% at 60 years of age and is vested after five years of service.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 9 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2015, the City reported net pension liabilities for its proportionate share of the net position liability of the Plan as follows:

<u>Net pension liability</u>	
\$	1,349,462

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2014, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2014 was as follows: Safety Police Plan has proportionate share of .00878%. Safety Fire Plan has proportionate share of .00176%. Miscellaneous Plan has proportionate share of .001%

For the fiscal year ended June 30, 2016, the Local Government recognized pension expense of \$37,600. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on plan investments	\$ -	\$ 46,207
Differences between expected and actual experience	77,124	-
Changes in assumptions	-	82,915
Changes in proportion and differences between District contributions and proportionate share of contributions	290,210	-
District contributions subsequent to the measurement date	37,600	-
	\$ 404,934	\$ 129,122

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 9 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

\$59,830 reported as deferred outflows of resources related to contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and will be recognized as pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2017	\$ 126,667	\$ 40,143
2018	126,667	40,143
2019	114,000	37,284
2020	-	11,552
	<u>\$ 367,334</u>	<u>\$ 129,122</u>

The City's net pension liability for each Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of each of the Plans is measured as of June 30, 2014, using an annual actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions - The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Consumer Price Inflation	2.75%
Investment Yield (Net of Expenses)	7.50%
Wage Inflation	Varies by Entry Age and Service

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

NOTE 9 – PENSION PLAN (*continued*)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 9 – PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10*</u>	<u>Real Return Years 11+**</u>
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%
	100%		

* An expected inflation of 2.5% used for this period

** An expected inflation of 3.0% used for this period

Sensitivity of the Net Pension Liability to Changes in the Discount Rate -The following presents the net pension liability of the Local Government for each Plan, calculated using the discount rate for each Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease (6.60%)</u>	<u>Current Discount Rate (7.60%)</u>	<u>1% Increase (8.60%)</u>
City's proportionate share of the net pension liability	\$ 18,271,715	\$ 1,349,462	\$ 6,261,685

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CALPERS financial reports.

CITY OF CALIPATRIA
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2016

NOTE 10 – RISK MANAGEMENT

The City does not participate in a public entity risk pool and all risk of loss is retained by the City. The City has purchased a commercial insurance policy from Glatfelter Public Practice Insurance Company for the period 3/21/16 to 3/21/17. The City has had no settlements which exceeded insurance coverage in the last three fiscal years, and no changes in insurance coverage from the prior year.

NOTE 11 - JOINT VENTURES – LOCAL TRANSPORTATION AUTHORITY

The City is a participant, along with Imperial County and the other cities in the county, in the Imperial County Local Transportation Authority (LTA). The LTA is considered a joint venture without equity interest. The City is also not obligated in any manner for debt of the LTA. Each participating jurisdiction appoints one member to the governing board of the LTA. The LTA was approved by voters of Imperial County at a special election on November 8, 1989. The ballot measure (Measure D) increased the sales tax in Imperial County by one-half of one percent (0.5%) for a period of twenty years, to provide funding for transportation improvements. The revenues are allocated to each participating jurisdiction based on a formula contained in the ballot measure.

On May 2, 2012, the LTA issued \$53,795,000 in Sales Tax Revenue Bonds secured by pledge of Pledged Allocable Sales Tax Revenues from each participating agency. The bonds allocated to the City of Calipatria are \$2,305,000. Additional financial information on the LTA is available from the Imperial County Public Works Department.

NOTE 12 – GOING CONCERN

As indicated in the accompanying financial statements, the City showed an increase in fund balance of \$115,314 in the General Fund during the year ended June 30, 2016 for a total deficit fund balance of \$343,958. As of that date, the City's general fund total liabilities exceeded its total assets by \$343,958. These factors, as well as the uncertain conditions that the City faces regarding meeting its future operating costs and declining revenue sources, create an uncertainty about the City's ability to continue as a going concern. The financial statements do not include any adjustments that might be necessary if the City is unable to continue as a going concern.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**CITY OF CALIPATRIA
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016**

	Budget	Actual	Variances - Final to Actual
REVENUES			
Property taxes	\$ 43,650	\$ 34,356	\$ (9,294)
Other taxes	60,200	55,439	(4,761)
License and permits	4,700	4,221	(479)
Intergovernmental	717,177	1,093,935	376,758
Interest	-	-	-
Other revenues	784,735	997,530	212,795
Total Revenues	1,610,462	2,185,481	575,019
EXPENDITURES			
Current			
General government	380,879	348,911	31,968
Public safety	835,370	831,019	4,351
Public works	365,284	794,772	(429,488)
Parks and recreation	69,225	55,976	13,249
Community development	25,000	39,449	(14,449)
Total Expenditures	1,675,758	2,070,127	(394,369)
NET CHANGE IN FUND BALANCE	(65,296)	115,354	180,650
Fund Balance - Beginning	(377,738)	(377,738)	-
Prior Period Adjustment	-	(81,574)	(81,574)
Fund Balance - Ending	\$ (443,034)	\$ (343,958)	\$ 99,076

See accompanying note to required supplementary information.

CITY OF CALIPATRIA
RLF 1st TIME HOME BUYERS – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Budget</u>	<u>Actual</u>	<u>Variances - Final to Actual</u>
REVENUES			
Interest	\$ -	\$ 1,398.00	\$ 1,398.00
Other revenues	46,848	141,771	94,923
Total Revenues	<u>46,848</u>	<u>143,169</u>	<u>96,321</u>
EXPENDITURES			
Current			
General government	85,998	21,407	64,591
Total Expenditures	<u>85,998</u>	<u>21,407</u>	<u>64,591</u>
NET CHANGE IN FUND BALANCE	<u>(39,150)</u>	<u>121,762</u>	<u>160,912</u>
Fund Balance - Beginning	372,596	372,596	-
Fund Balance - Ending	<u>\$ 333,446</u>	<u>\$ 494,358</u>	<u>\$ 160,912</u>

See accompanying note to required supplementary information.

**CITY OF CALIPATRIA
 SUCCESSOR AGENCY – BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2016**

	Budget	Actual	Variances - Final to Actual
REVENUES			
Other taxes	\$ 351,004	\$ 290,240	\$ (60,764)
Interest	-	1,000	1,000
Other revenues	-	(628)	(628)
Total Revenues	351,004	290,612	(60,392)
EXPENDITURES			
Current			
General government	351,004	277,741	73,263
Public works	-	192,497	(192,497)
Total Expenditures	351,004	470,238	(119,234)
NET CHANGE IN FUND BALANCE	-	(179,626)	(179,626)
Fund Balance - Beginning	661,448	661,448	-
Fund Balance - Ending	\$ 661,448	\$ 481,822	\$ (179,626)

See accompanying note to required supplementary information.

**CITY OF CALIPATRIA
PERS PROPORTIONATE SHARE OF NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
City's proportion of the net pension liability	0.009%	0.002%
City's proportionate share of the net pension liability	\$ 1,349,462	\$ 717,684
City's covered-employee payroll	\$ 270,893	\$ 511,052
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	498.2%	140.4%
Plan fiduciary net position as a percentage of the total pension liability.	83.4%	83.4%

CITY OF CALIPATRIA
PERS PROPORTIONATE SHARE OF NET PENSION LIABILITY, continued
FOR THE YEAR ENDED JUNE 30, 2016

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 37,600	\$ 59,830
Contributions in relation to the contractually required contribution	(37,600)	(59,830)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 270,893	\$ 511,052
Contributions as a percentage of covered-employee payroll	13.88%	11.71%

**CITY OF CALIPATRIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2016**

NOTE 1 – BUDGET CONTROL AND ACCOUNTING

The City adheres to the following general procedures in establishing its annual budget, which is reflected in the accompanying schedules:

- Budgets are legally adopted and formal budgetary integration is employed as a management control device during the year for the General, and Special Revenue Funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. From the effectiveness date of the budget, the amounts stated there in as proposed expenditures become appropriations to the various City departments.
- Reported budget amounts represent the original legally adopted budget as amended. Individual amendments were not material in relation to the original adopted budget amounts. The City Council may amend the budget to increase appropriations only by a duly adopted minute resolution during a regular meeting, providing that sufficient monies are available and that expenditures of proceeds of taxes will not be increased beyond the constitutional appropriation limit as imposed by Article XIII B of the State Constitution. Management can transfer, without City Council approval, budgeted amounts provided that they do not increase or decrease total fund appropriations adopted by the City Council.
- Unexpected budgeted amounts lapse at the end of the budget year. Spending control for the fund established by the amount of expenditures budgeted for the fund, but management control is exercised at budgetary line item levels.
- Expenditures may not legally exceed overall budgeted appropriations.
- The budgets of the City's capital projects are primarily "long term" budgets which emphasize major programs and capital outlay plans extending over a number of fiscal periods.

**SUPPLEMENTARY
INFORMATION**

**CITY OF CALIPATRIA
 COMBINING BALANCE SHEET
 JUNE 30, 2016**

	Gas Tax 2105, 2106, 2107	Special Aviation	SB 325	SB 821	Local Transportation Authority	RLF - Housing
ASSETS						
Cash and investments	\$ 132,765	\$ 59,736	\$ -	\$ 37,882	\$ 1,976,725	\$ 389,117
Accounts receivable	-	-	-	-	-	-
Total Assets	\$ 132,765	\$ 59,736	\$ -	\$ 37,882	\$ 1,976,725	\$ 389,117
LIABILITIES						
Accounts payable	\$ 803	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	803	-	-	-	-	-
FUND BALANCES						
Restricted	131,962	59,736	-	37,882	1,976,725	389,117
Total Fund Balances	131,962	59,736	-	37,882	1,976,725	389,117
Total Liabilities and Fund Balance	\$ 132,765	\$ 59,736	\$ -	\$ 37,882	\$ 1,976,725	\$ 389,117

CITY OF CALIPATRIA
COMBINING BALANCE SHEET, continued
JUNE 30, 2016

	Offsite		2010 Bond	Sewer Connection	Home Fund	Non-Major
	Improvements	Impact Fees	Projects	Fees		Governmental
						Funds
ASSETS						
Cash and investments	\$ 153,840	\$ 240,233	\$ -	\$ 65,973	\$ 1,615	\$ 3,057,886
Accounts receivable	-	-	-	-	-	-
Total Assets	\$ 153,840	\$ 240,233	\$ -	\$ 65,973	\$ 1,615	\$ 3,057,886
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 803
Total Liabilities	-	-	-	-	-	803
FUND BALANCES						
Restricted	153,840	240,233	-	65,973	1,615	3,057,083
Total Fund Balances	153,840	240,233	-	65,973	1,615	3,057,083
Total Liabilities and Fund Balance	\$ 153,840	\$ 240,233	\$ -	\$ 65,973	\$ 1,615	\$ 3,057,886

**CITY OF CALIPATRIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES
 FOR THE YEAR ENDED JUNE 30, 2016**

	Gas Tax 2105, 2106, 2107	Special Aviation	SB 325	SB 821	Local Transportation Authority	RLF - Housing
REVENUES						
Intergovernmental	\$ 167,751	\$ -	\$ -	\$ 13,727	\$ 305,138	\$ -
Interest	405	216	-	54	6,540	1,032
Other revenues	-	-	-	-	504,106	141,765
Total Revenues	168,156	216	-	13,781	815,784	142,797
EXPENDITURES						
Current						
General government	-	-	-	-	-	21,721
Public safety	-	-	-	-	-	-
Public works	145,211	1,310	151	2,351	817,339	-
Total Expenditures	145,211	1,310	151	2,351	817,339	21,721
Excess (Deficiency) of Revenues						
Over Expenditures	22,945	(1,094)	(151)	11,430	(1,555)	121,076
NET CHANGE IN FUND BALANCE	22,945	(1,094)	(151)	11,430	(1,555)	121,076
Fund Balance - Beginning	109,017	60,830	151	26,452	1,978,280	268,041
Fund Balance - Ending	\$ 131,962	\$ 59,736	\$ -	\$ 37,882	\$ 1,976,725	\$ 389,117

**CITY OF CALIPATRIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES, continued
 FOR THE YEAR ENDED JUNE 30, 2016**

	Offsite Improvements	Impact Fees	2010 Bond Projects	Sewer Connection Fees	Home Fund	Non-Major Governmental Funds
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	486,616
Interest	549	847	310	233	2	10,188
Other revenues	-	4,635	192,497	1,200	-	844,203
Total Revenues	549	5,482	192,807	1,433	2	1,341,007
EXPENDITURES						
Current						
General government	-	-	-	-	-	21,721
Public safety	-	-	-	-	-	-
Public works	-	-	198,099	-	-	1,164,461
Total Expenditures	-	-	198,099	-	-	1,186,182
Excess (Deficiency) of Revenues Over Expenditures	549	5,482	(5,292)	1,433	2	154,825
NET CHANGE IN FUND BALANCE	549	5,482	(5,292)	1,433	2	154,825
Fund Balance - Beginning	153,291	234,751	5,292	64,540	1,613	2,902,258
Fund Balance - Ending	\$ 153,840	\$ 240,233	\$ -	\$ 65,973	\$ 1,615	\$ 3,057,083

**OTHER INDEPENDENT
AUDITORS' REPORTS**

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

Independent Auditors' Report

Christy White, CPA

Michael Ash, CPA

Heather Rubio

Governing Board
City of Calipatria

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Calipatria, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Calipatria's basic financial statements, and have issued our report thereon dated January 30, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Calipatria's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Calipatria's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Calipatria's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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State Board of Accountancy*

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Calipatria's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Diego, California
January 30, 2017

**FINDINGS AND
QUESTIONED COSTS**

**CITY OF CALIPATRIA
FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

There were no findings or questioned costs related to the financial statements for the year ended June 30, 2016.

**CITY OF CALIPATRIA
SUMMARY OF PRIOR YEAR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

There were no findings or questioned costs for the City for the 2014-15 fiscal year.

APPENDIX E
WASTEWATER RATE
STUDY

City of Calipatria

Financial Analysis of Wastewater Rates

October, 2017

State of California State Water Resources Control City Council
Proposition 1 Water Bond
Comprehensive Assistance to Tribal and Small Systems Project
Agreement Number: D1612801
TA Workplan Number: 5340-A

Presented by: Rural Community
Assistance Corporation (RCAC)

Funded by: State Water
Resources Control Board





October 12, 2017

Elvira Reyes
State Water Resources Control City Council - Division of Financial Assistance
1001 I St. 16th Floor
PO Box 944212
Sacramento, CA 95814

Subject: City of Calipatria Wastewater Rate Study
Prop 1 Agreement No. D1612801 / TA Work Plan No. 5340-A

Dear Elvira:

Enclosed please find the printed final report for City of Calipatria Rate Study.

The report was presented to the City Council on October 26, 2017 and we are now moving through the Prop 218 process.

If you have any additional questions, feel free to contact me at 916/447-9832, Ext 1032 or John Van den Bergh at 916/917-4284.

Sincerely,

Ari Newman

Ari Newman
RCAC, Assistant Director
Community & Environmental Services

Enclosure: City of Calipatria 2017 Wastewater Rate Study

CC: Rom Medina, Calipatria City Manager, Calipatria City Hall, 125 N. Park Ave., Calipatria, CA 92233
Justina Arce, Senior Planner, Holt Engineering, 1601 North Imperial, El Centro, CA 92243

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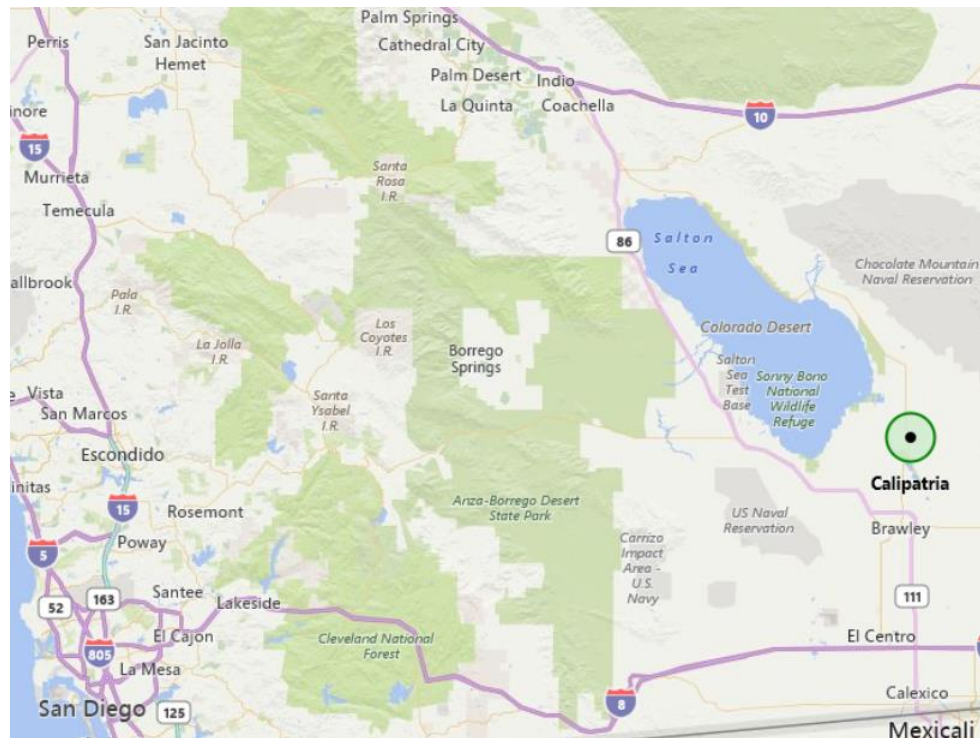
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COMMUNITY

Calipatria is a city in Imperial County, California. Calipatria is located 23 miles north of El Centro. The population was 7,710 at the 2010 census, up from 7,289 at the 2000 census, including 3,700 inmates at Calipatria State Prison.

The community is located along State Route 111. The Salton Sea is located approximately three miles to the northwest. The town is surrounded by agricultural fields.

Calipatria consists of quiet residential areas and limited commercial activities centralized around Highway 111.



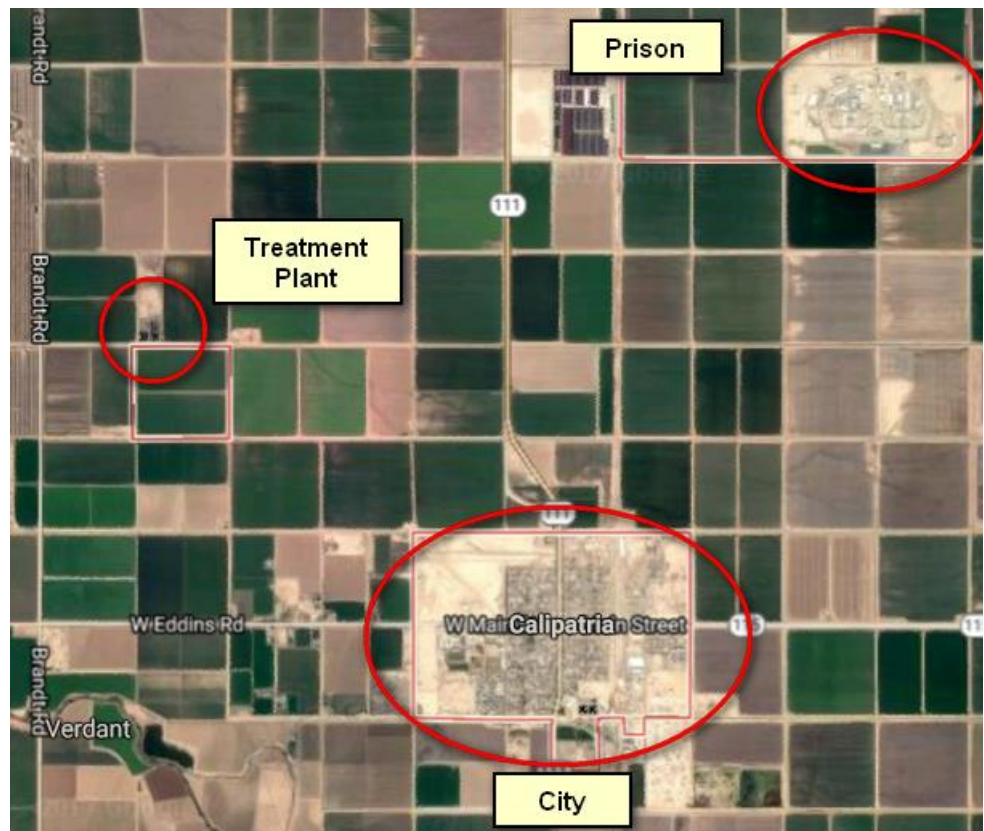
The community relies heavily on agricultural employment and government assistance as a source of income.

It is considered a “severely disadvantaged community”. The median household income for Calipatria was reported at \$30,911 by the American Community Survey, US Census Data; which represented 50 percent of the State’s median income for California (\$61,094).

WASTEWATER SYSTEM

The City of Calipatria owns and operates the wastewater facilities.

The Wastewater Treatment Plant is located at 106 West Lindsey Road, on a 160 acre parcel of land, 1 mile to the north and 1 ½ miles to the west of the urbanized City Limits. The treatment plant itself is located in the southwest corner of the 160-acre parcel on 25 acres. The remaining 135 acres of the city’s land consists of vacant native fields.



This facility provides sanitary sewer wastewater treatment for the entire City of Calipatria community and the Calipatria State Prison. Additionally, there are some isolated home sites outside of the incorporated City Limits that need to be reconnected to the City’s collection system.

The City of Calipatria incorporated area is approximately 3.7 square miles, inclusive of the wastewater treatment plant and the state prison’s incorporated

area. These areas constitute the total service area by the City of Calipatria wastewater treatment facilities.

Community

Calipatria is a low density residential community and is predominantly a flat stretch of land consisting of 3.7 square miles of urbanized community and as previously noted, two non-contiguous parcels of land that are also under City jurisdiction: the Calipatria State Prison site and the wastewater treatment facility. The Cliff Hatfield Memorial Airport occupies 200 acres in the northwest corner of the City. There are at least an additional 317 acres available for infill development in support of all land use categories.

Beyond the incorporated City limits, Calipatria is surrounded on all sides by agricultural land. While there are no agricultural lands within the city limits, agriculture lands are a primary land use throughout Imperial County.¹

Wastewater System Users

There are a total of 740 service accounts. Of these accounts, 707 are single family residential uses (664 SF and 43 Mobile home Units). The mobile home parks, similar to multi-family apartment complexes, are classified under commercial accounts. Of the 75 commercial accounts, nineteen (19) are multi-family, serving an array of apartment complexes. It is estimated that a total of 1,033 residential dwelling units are served (664 single family, 43 mobile home, and 326 multifamily). The Calipatria State prison is served with one commercial account to serve 3,700 inmates and staff.

Collection and Treatment

The City of Calipatria owns over 15 miles of sanitary sewer collection pipelines ranging in size from 6-inches to 15-inches in diameter that collect wastewater from the urbanized City Limits before transmitting it to the Wastewater Treatment Plant at Lindsay Road. Raw wastewater influent enters the Calipatria Wastewater Treatment Plant from two (2) separate wastewater force mains. One (1) of the wastewater force mains is 12 inches in diameter and extends from the Calipatria State Prison to the Calipatria Wastewater Treatment Plant. The second wastewater force main is 10 inches in diameter and extends from the Calipatria Delta Street Pump Station to the Calipatria Wastewater Treatment Plant.

The Calipatria Wastewater Treatment Plant treats the raw wastewater with aeration ponds and a chlorination/de-chlorination basin. There are four (4) aerated ponds at the Calipatria Wastewater Treatment Plant. The wastewater flow is routed through the four aeration ponds in series.²

Current Processing Capacity

The average daily flow to the Calipatria Wastewater Treatment Facility from the Calipatria State Prison averages 435,290 gallons per day.

¹City of Calipatria, Preliminary Engineering Report for Sanitary Sewer System Improvements, September 2016, The Holt Group

²City of Calipatria, Preliminary Engineering Report for Sanitary Sewer System Improvements, September 2016, The Holt Group

There are currently no records of the average daily flow *entering* the Calipatria Wastewater Treatment Facility from the City of Calipatria Delta Street Pump Station. Based on available Public Works records (July 2015 – April 2016), the average daily effluent from the Calipatria Wastewater Treatment Plant varies with monthly effluent averages of 0.69 million gallons per day (MGD).

Daily Average MGD		
City	0.25543	36.98%
Prison	0.43529	63.02%
Total	0.69072	

The plant is currently operating at less than 50% percent of capacity and has average flows of 115 gallons per day per capita.

Regulatory Compliance

The City of Calipatria has been exceeding effluent limitations which have resulted in violations for E.coli, Total Suspended Solids (TSS), and Biochemical Oxygen Demand 5-Day 20°C (BOD). Violations were alleged to have occurred over a six-month period, from July 2008 through January 2009.

Additionally, there is residential wastewater being discharged into an abandoned outfall main pipeline that is in violation of standards.

New Construction Project

The proposed Wastewater Treatment Plant Improvement Project proposes three separate objectives.

The first objective includes the proper collection and treatment of wastewater currently directed from eight rural home-sites currently leading to an abandoned 12-inch diameter sanitary sewer outfall pipeline to be redirected to the active sanitary sewer collection system.

The second objective is for the City to automate the chlorination/de-chlorination system in order to prevent unacceptable effluent discharge, reduce environmental impacts and prevent additional penalties and liabilities.

The final and third objective is to repair a damaged HDPE liner located at Aeration Pond Number 2.³

Current Wastewater Rates

The City charges for wastewater based on the EDU system (Equivalent Dwelling Units.) Through the use of conversion tables, all customers are converted to Equivalent Dwelling Units.

Each EDU is charged \$22.05 per month.

There is no policy in place to convert users to EDU, nor is there a policy for the periodic review of these EDUs.

³ City of Calipatria, Preliminary Engineering Report for Sanitary Sewer System Improvements, September 2016, The Holt Group

On October 10, 1990 the City and the California Department of Corrections, entered into an agreement for the City to provide wastewater services at the rate of \$0.000669 per gallon. This rate was increased to \$0.0018 in 2011.

Disclaimer

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

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

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

GUIDING PRINCIPLES OF THIS RATE STUDY

Sustainability

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

Fair

Rates should be fair to all rate payers. No single rate payer or group of rate payers should be singled out for different rates. Therefore, the proposed rates are based on EDUs (Equivalent Dwelling Units). EPA has tables that convert non-residential uses to Dwelling Units. The EPA EDU table is attached as Exhibit 5.

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

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

Justifiable

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

Purpose of this study

The purposes of this study are:

- Ensure the financial strength of the City well into the future
- Expose the need to set reserves aside for future replacement of failing components
- Identify any other financial deficiencies of the City

City Council Decision

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

The financial plan calculates the minimum revenues necessary to maintain viable and self-sustaining enterprises.

RATE STUDY Process

PROCESS

The figure⁴ below explains the process of setting rates.

We begin with the list of all capitalized assets, the current budget and the current number of customers, as provided by the City Engineer.

From the list of assets the required reserves are calculated and fed into a 5-year Budget Projection.

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

All customers are converted to EDUs as per EPA tables (Exhibit 5).

The expenses, including the reserve requirements, are then allocated among the total of the EDUs. If the resulting rates are not acceptable to the City Council, an acceptable rate is negotiated and entered into the model. The model then recalculates the shortfall in the budget and the shortfall in the ability to replace the failing components of the water system.

To lessen the impact on city customers, rate increases could be spread over five years.

City vs. Prison

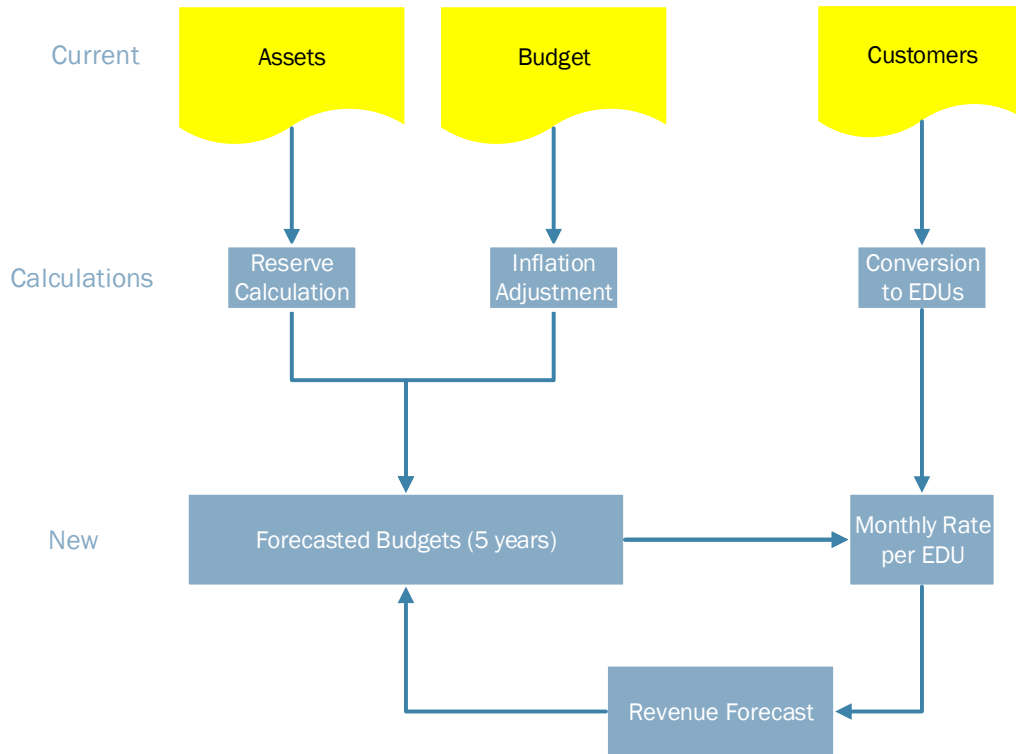
The prison and the city have different rate structures (per gallon vs. EDUs). We want to make sure that the city users and the prison pay for their fair share of the cost, and that neither is subsidizing the other. Therefore, RCAC has done two rate studies; City and Prison.

To accomplish this, we split all data inputs (yellow boxes in the figure below).

The following criteria was used:

- Capital Assets: Exhibit 1 shows all the capital assets of the wastewater system, split between city and prison. Assets used by BOTH, are split according to the MGD (63% Prison, 37% City)
- Budget: Exhibit 2 shows a similar split (63% Prison, 37% City)
- The 1979 USDA loan is also split between 63% Prison and 37% City

⁴ In this report all yellow cells contain data obtained outside the model. All blue cells are calculated.



CAPITAL RESERVE CALCULATION

Sources of the Data

The data in the Capital Replacement Program (CRP) comes from the data supplied by the City, the City’s engineer, and AWWA standards. It is shown in Exhibit 3C and Exhibit 3P (C=City, P=Prison).

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

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

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

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

Sources of Funding

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

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

The current Median Household Income (MHI) of \$30,911 makes Calipatria a “Severely Disadvantaged Community”, which qualifies it for 100% grant funding of many construction or replacement projects. However, this window of grant opportunity is closing and cannot be counted on for all future replacement projects.

Default Funding of CRP		Cash	Grant	Loan
\$0	\$25,000	100%	0%	0%
\$25,001	\$50,000	25%	75%	0%
\$50,001	\$100,000	3%	97%	0%
\$100,001	\$9,999,999	3%	97%	0%

RCAC, the City Manager and the City Engineer agreed to assume that the financing of projects costing under \$25,000 will be funded with cash, projects costing between \$25,000 and \$50,000 will be funded for with 75% in grants, and projects costing more than \$50,000 will all be funded with 97% in grants. (See table above.)

This puts pressure on the City to continuously looking for grant funding to replace failing components of the wastewater system.

The study assumes also that no additional loans will be needed.

Description

The CRP provides us with a detail of the reserves needed to replace the capital assets: which asset need to be replaced, when, and how much will need to be set aside to fund that replacement.

The total line of the CRP table (Exhibit 3C and 3P) is the amount the City must put aside each year to be able to fund the replacement of equipment for the wastewater system.

There are three sections in the CRP:

- Existing Capital Replacement Program: assets the City currently has in place. Exhibit 3C and 3P show \$18,200 for the City and \$29,844 for the Prison. This is the money that has to be set aside each year to replace the existing capital assets that are expected to be replaced.
- New Project Replacement Program: assets the City is currently replacing. Exhibit 3C and 3P show \$675 for the City and \$870 for the prison. This is the money that has to be set aside each year to eventually replace the capital assets that are currently being installed.
- Future Capital Improvement Program: assets the City wishes to add to the system. The system engineer has identified some needed improvements on the prison collection system that should be added to the prison system. Exhibit 3P (bottom) shows that \$21,834 has to be set aside each year to have enough money to pay for the needed addition. Since this is strictly for the prison side; only the prison will have to fund this portion of the CRP.

Alternative

If the City decides not to fund the annual capital reserve requirement, the City will have to come up with these amounts from other sources, or from steeper rate increases in future years. The City can't count on the future generosity of the state or other government sources to provide any substantial grants, yet for this rate study, it is assumed that large replacement projects will be funded with 97% grant and only 3% with internal cash.

It will require a substantial effort of the City's staff to obtain these grants. The amount of grants obtained for future projects has a large impact on the rates. Therefore this study recommends a new rate study is done, whenever a major construction project is started.

BUDGET The goal of this rate study is to create a 5-year forecasted budget, and then calculate what the rates should be to balance this budget.

Source

All expenses shown in Exhibit 2 are based on the City's 2017-18 Budget.

The City Manager and City Engineer adjusted this budget for anticipated expenses that were not included in the current 2017-18 budget. This adjusted budget was then split between City and Prison, to create separate budgets for both operations. These budgets are shown in Exhibits 4C and 4P.

Debt Service

There is one loan that should be included in the rate calculation:

Daily Average MGD			USDA Payment	Debt Reserve
City	\$0.255430	36.98%	\$4,909.10	\$5,325.13
Prison	\$0.435294	63.02%	\$8,365.90	\$9,074.87
	\$0.690724	Total	\$13,275.00	\$14,400.00

The existing USDA loan (1979-2019) was split between the City and the Prison according to average MGDs, as shown above.

Annual payments are \$13,275 and the existing debt reserve is \$14,400.

Reserve Funding

According to AWWA standards (American Water Works Association) there are four types of reserves the City must consider:

1. Debt Reserve: Your lender requires that you keep \$14,400 in a Debt Reserve Account. The City is in compliance with that provision.
2. Operating Reserve: Operating reserves are established to provide the City with the ability to withstand short term cash-flow fluctuations. A 45-day operating reserve is a frequently used industry norm. However, since the City pays all the expenses out of a single bank account, it is assumed that there is enough funding in that account to manage the cyclical nature of enterprise cash flows. Hence no need to set additional cash aside for an Operating Reserve.

3. **Emergency Reserve:** Emergency reserves are intended to help utilities deal with short-term emergencies, such as main breaks or pump failures. Emergency reserves are to fund the immediate replacement or reconstruction of the system's single most critical asset. In consultation with the City Engineer, it was decided to target \$12,000 in emergency reserves for the city sewer system and \$8,000 for the prison sewer system. Since no emergency reserves exists currently, it was decided to set \$2,400 and \$1,600 aside each year to reach the desired Emergency Reserves in 5 years. These amounts are added to the 5 year Forecasted Budget.
4. **Capital Replacement Reserve:** This reserve is strictly to be used to fund the City's portion of any replacement of capital assets that are worn out. The annual reserve requirement of the Capital Replacement Program was calculated in the previous section of this report. (Exhibits 3C and 3P)

Overhead

The City provides administrative services to the wastewater system. The wastewater customers should pay for this service. In consultation with the City Manager and the City Engineer it was decided to charge the City customers \$6,000 and the prison \$1,000 per year for overhead.

Alternatives

If the City does not fund its budget by setting appropriate rates, it does not mean that the City can't pay its bills. It simply means that the City is not providing for future replacement of the capital assets and will not be able to guarantee the continuing operation of the wastewater system.

The City Council has a fiduciary responsibility to set rates to a level where the City can continue to operate and provide sewer services for the foreseeable future.

Investments

With the proposed rates, cash will accumulate in the operating account at the City. Periodically, any excess funds should be transferred to the reserve accounts.

Funds in the Emergency Reserve account must be kept liquid, in case the funds are needed in an emergency.

Funds in the Capital Reserve account can be invested for a longer period of time, according to the replacement schedule in Exhibits 3C and 3P.

It is recommended that the City establish an investment policy that should include:

- The separation of reserves for debt servicing, emergencies and capital replacement
- A method of funding the reserve accounts. The new rates will generate positive cash flow, which must be periodically transferred from the general account to the reserve accounts.

**EQUIVALENT
DWELLING
UNITS (EDU)**

- A method for accessing the debt, emergency and capital reserve account: who can access these funds and under what circumstances?

We recommend that the City continue the use of EDUs as a way to calculate wastewater rates for the urban area.

Rates for the prison will continue to be based on the volume of wastewater produced.

What is an EDU?

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

The EPA has created tables that convert all users to a common standard; one residential unit (EDU). The table is attached as Exhibit 5.

The EDUs for the two red customer types (at the bottom of Exhibit 5) were created by RCAC and the City's Engineer, and did not come from EPA.

Conversion of all customers to EDUs

The way the table works is as follows:

1. Determine the type of property
2. Lookup the unit of measurement
3. Count the units by observation
4. Multiply the number of units by the EDUs
5. Determine if the resulting EDUs is more than 1
6. If less than 1, AND the minimum is 1, round up to 1

Example:

1. Determine the EDUs of an "Assembly Hall" (Rate #8)
2. The measurement unit is "per seat"
3. You went into the Assembly Hall, and counted 100 seats
4. $100 \text{ seat} \times 0.005 \text{ EDUs per seat} = 0.5 \text{ EDUs}$
5. Yes, the minimum for Assembly Halls is 1 EDU
6. Round up to 1 EDU

Holt Engineering staff has converted all customers to EDUs, according to EPA tables, as shown in Exhibit 5. The result is shown in Exhibit 6.

Parcels not connected to the sewer system are not assigned an EDU. Parcels with a building on them, but disconnected from the sewer system are not assigned an EDU.

Residential units, connected to the sewer system, but outside the City limits (Rate type #61) are charged 2 EDUs.

EDU Policy

Holt Engineering has drafted an EDU Policy, which should be adopted by the City.

A draft is attached as Exhibit 7.

CITY RATE **Calculation**
CALCULATION

Exhibit 6 shows how the number of EDUs for the whole City is calculated (1361 EDUs).

The Forecasted Expenses are calculated in the Forecasted Budget (Exhibit 4C).

Dividing the total expenses, by the number of EDU's gives us the rate per EDU of \$14.91 for the first year.

Since this rate is LESS than what the rate is now (\$22.05), no rates need to be increased for the urban customers. Rates for the Prison will be discussed in the next section.

RCAC does not recommend lowering the rates. A few years after the new EDU policy is implemented, the rates should be reviewed again to determine if the rates could be lowered.

Discussion

It was determined that the City does not currently charge wastewater services for all connections. While the City need not raise wastewater rates, total revenue from the urban customers will still increase, just by billing all customers according to the proposed EDU Policy (Exhibit 7).

Therefore it is important that BOTH the EDU Policy and the new rates are approved at the same time.

Impact

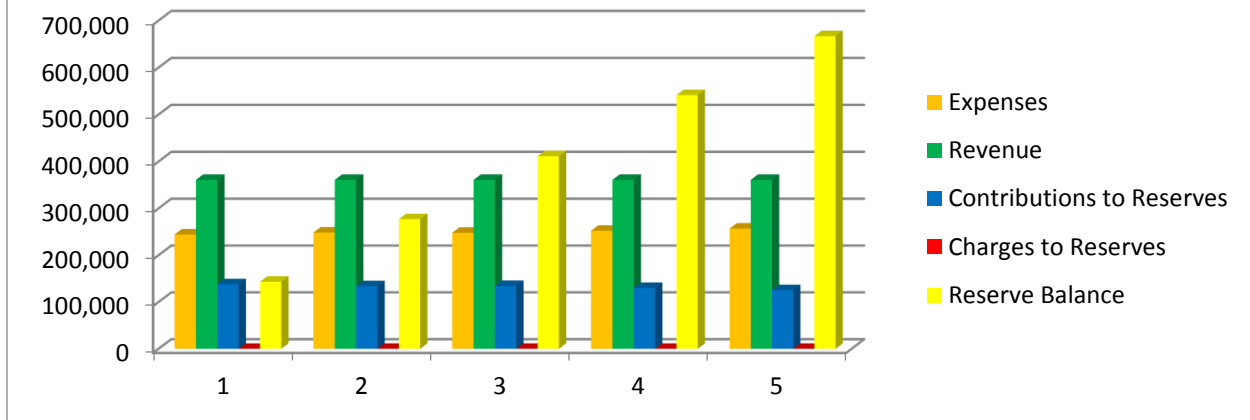
Simply by billing according to the new EDU policy:

- The City Wastewater Budget will balance for the next 5 years.
- Enough funds will be set aside for reserves to cover the planned replacements.
- Calipatria is eligible for Prop 1 Grants.

Calculating the Rates

Number of EDUs	1361				
Current Rate per EDU	\$22.05				
	2018	2019	2020	2021	2022
Forecasted Expenses	\$244,198	\$248,438	\$247,854	\$252,265	\$256,765
Rate Necessary to Balance the Budget	\$14.91	\$15.17	\$15.13	\$15.40	\$15.67
Rate Increase Needed to Balance	-32%	1.74%	-0.24%	1.78%	1.78%
Rate Selected (per EDU, per month)	\$22.05	\$22.05	\$22.05	\$22.05	\$22.05
Rate Selected (per EDU, per year)	\$264.60	\$264.60	\$264.60	\$264.60	\$264.60
Percentage Increase	0.00%	0.00%	0.00%	0.00%	0.00%
Income Generated by Selected Rates	\$360,885	\$360,899	\$360,913	\$360,928	\$360,943
NET LOSS OR GAIN:	\$116,688	\$112,461	\$113,060	\$108,663	\$104,178
Balanced Budget?	Yes	Yes	Yes	Yes	Yes
CONTRIBUTION TO RESERVES	\$137,962	\$133,736	\$134,334	\$129,937	\$125,453
Target Contribution to Reserves	\$21,275	\$21,275	\$21,275	\$21,275	\$21,275
Meet Target Contribution?	Yes	Yes	Yes	Yes	Yes
Positive Cashflow?	Yes	Yes	Yes	Yes	Yes
Affordability					
Median Household Income	30,911				
Affordability	0.86%	0.86%	0.86%	0.86%	0.86%
Appropriate range between 1.5% and 4%	No	No	No	No	No
Eligibility for CA Prop 1 Grants	100%	100%	100%	100%	100%

5 Year Budget Summary



The summary above show:

- The budget balances
- Reserves are set aside every year
- The Reserve balance continues to grow

Hook-Up Fee Calculation

Total Assets	1,964,030
Total Liabilities	732,386
Net Position	1,231,644
Total EDUs	1,361
Hook-Up Fee= Net Position/EDUs	905

The net position of the City wastewater system (2015) is \$1,231,644. Since there are 1361 EDUs in the City, each EDU has a value of \$901.

New customers—customers who “buy-in” to the system--should be charged \$901 per EDU.

PRISON RATE CALCULATION

Calculation

The Forecasted Expenses are calculated in the Forecasted Budget (Exhibit 4P).

Dividing these expenses among the gallons of wastewater produces (0.43529 MGD), this gives a rate of \$0.00214 per gallon.

We recommend rounding it up to \$0.0022 per gallon. This 22% increase will suffice for the next 10 years.

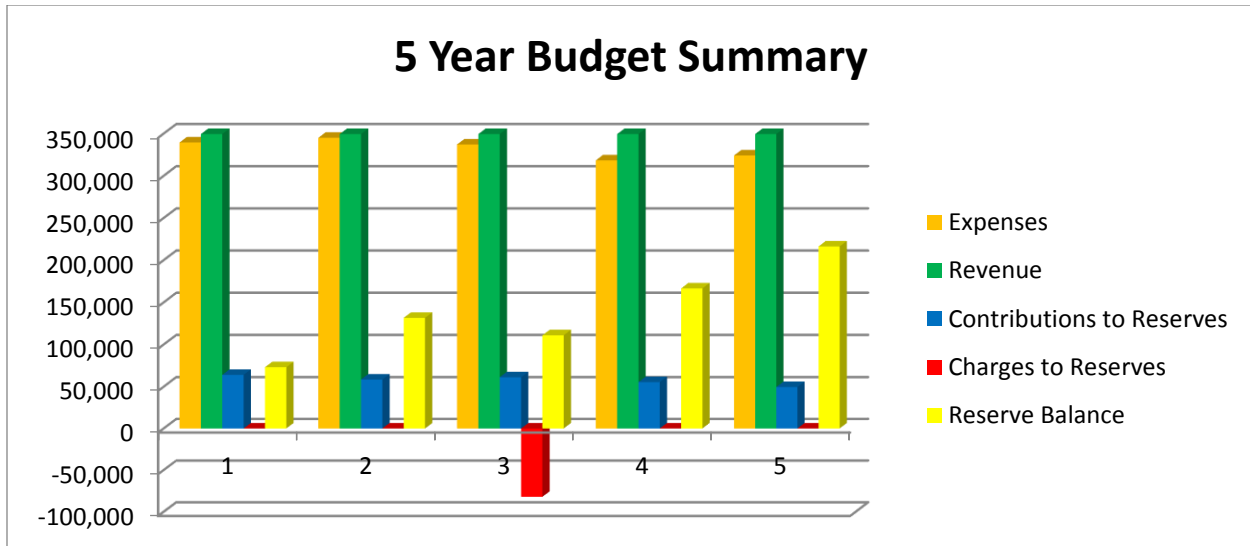
Impact

This new rate of \$0.0022 per gallon will ensure that:

1. The Prison Wastewater Budget will balance for the next 5 years.

2. Enough funds will be set aside for reserves to cover the planned replacements.
3. Calipatria is eligible for Prop 1 Grants.

Current Rate per gallon	\$0.00180				
	2017	2018	2019	2020	2021
Forecasted Expenses	\$339,612	\$345,134	\$337,180	\$318,346	\$324,206
Rate per Gallon Necessary to Balance the Budget	\$0.00214	\$0.00217	\$0.00212	\$0.00200	\$0.00204
Rate Increase Needed to Balance	19%	1.63%	-2.30%	-5.59%	1.84%
Rate Selected (per EDU, per month)	\$0.00220				
Percentage Increase	22.2%	0.0%	0.0%	0.0%	0.0%
Income Generated by Selected Rates	\$349,541	\$349,541	\$349,541	\$349,541	\$349,541
NET LOSS OR GAIN:	\$9,929	\$4,408	\$12,361	\$31,195	\$25,335
Balanced Budget?	Yes	Yes	Yes	Yes	Yes
CONTRIBUTION TO RESERVES	\$64,078	\$58,556	\$61,289	\$55,544	\$49,684
Target Contribution to Reserves	\$54,148	\$54,148	\$48,928	\$24,350	\$24,350
Meet Target Contribution?	Yes	Yes	Yes	Yes	Yes
Positive Cash flow?	Yes	Yes	Yes	Yes	Yes



The summary above show:

1. The budget balances (green > orange)
2. Reserves are set aside every year (blue)
3. The Reserve balance continues to grow (yellow)
4. There is enough money in reserves to pay for capital improvement project that are becoming due (red)

CITY COUNCIL Start the process

ACTION The City must follow Proposition 218 (Exhibit 8) in implementing the water rates.

The City Council must have a hearing and pass a resolution that includes:

1. The selected rates
2. Approve of the wording of the Prop 218 Notice. A sample in English and Spanish as shown in Exhibit 9 & 10 (was e-mailed to the City Manager for editing). Make sure the Public Notice reflects the rates, tiers and fees approved by the City Council.
3. Set a date for the notices to be mailed to all the **property owners and renters** within the City. (No need to send them registered mail. Send the notices to all “property owners on record”. Your County Tax Collector or Assessor can provide you with a list of addresses and address labels.)
4. Set a due date for the protest votes to be received, at least 45 days after the notices are mailed.
5. At the second meeting, the City Council must plan to take testimony. You may want to set multiple hearing dates or “educational meetings⁵” to explain the rate increases to the public.
6. Set an effective date for the proposed rates and fees.

⁵ “Hearings” imply the presence of the City Council and require an agenda and the appropriate notices. “Education Meetings” can be presented by staff, without the presence of City Council members or an agenda.

Hearing

At the due date of the protest votes, tally the protest votes.

If more than half of the parcel owners protest (one vote per parcel); then the City Council cannot adopt the rates proposed in step 1, but must

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

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

If less than half of the property owners protest, the City Council can adopt the rates and fees. At that time in the process, the City Council can only accept or reject the proposed rates and fees—they cannot change⁶ them (unless steps 1-6 are repeated.)

If less than 50 percent of the parcels registered a protest, the City Council should:

1. Adopt the rate
2. Adopt the EDU Policy

⁶ Neither raise nor lower them.

Exhibit 1

Callipatria ASSETS VALUED OVER \$5,000 - February 2017

Major WWTP Existing Assets	Year Installed	Year Rehab	Original Cost	Rehab Cost	Who Does it Serve		
					Prison	Civilian	Both
Flowmeter Sampling Vault Structure	1987	NA	\$26,500.00	NA		X	
Chlorination De-Chlorination Structure (8,760 SF)	1993	NA	\$280,000.00	NA		X	
Chlorination De-Chlorination Chemical System	1993	NA	\$240,000.00	NA		X	
Motor Control Center	1987	NA	\$24,800.00	NA		X	
Four (4) HDPE Lined Aeration Basins (4.5 MG each)	1993	NA	\$210,000.00	NA		X	
10" Transmission Line From Delta Pump Station to WWTP (16,500 LF)	1977	NA	\$577,500.00	NA		X	
12" Transmission Line From Callipatria Prison to WWTP (24,401 LF)	1991	NA	\$1,464,060.00	NA	X		
12-Inch Diameter Effluent Discharge Pipeline (50 LF)	1987	NA	\$5,000.00	NA		X	
Collection System Pipelines (49,849 LF)	1930	NA	\$1,994,360.00	NA		X	
Manholes (45)	1961	1993	\$175,500.00	\$38,100.00		X	
Influent Delta Pumping Station (25 Year Lifespan Post Rehab)	1977	2009	\$244,600.00	\$613,374.00		X	
Emergency Overflow Ponds (2)	1961	1987	\$60,000.00	\$55,500.00		X	
Vehicles (Existing/Proposed)	Acquisition Date	Rehab Date	Original Cost	Original Cost	Prison	Civilian	Both
None							
Major WWTP New/Replaced Assets (by Grant Project)	Construction Date	Rehab Date	Estimated Cost	Estimated Cost	Prison	Civilian	Both
Two HP Aerators	2018	NA	\$50,000.00	NA			X
Chlorination/Dechlorination Automated System	2018	NA	\$195,000.00	NA			X
Bypass Pipeline	2018	NA	\$24,875.00	NA		X	
Manhole Replacement (8)	2018	NA	\$6,800.00	NA		X	
Aeration Pond No. 2 Liner Replacement	2018	NA	\$150,000.00	NA			X
Sanitary Sewer Pump Station	2018	NA	\$190,000.00	NA			X
New Improvements Needed (Not part of Grant Project)	Planned Date	Year Rehab	Original Cost	Estimated Cost	Prison	Civilian	Both
Secondary Headworks Structure Design	2019	NA	\$41,923	NA	X		
Secondary Headworks Structure Construction	2020	NA	\$465,820	NA	X		
Equalization Basin	2020	NA	\$465,820	NA	X		

Prison	City	Both
\$ 16,700	\$ 9,800	
\$ 176,456	\$ 103,544	
\$ 151,248	\$ 88,752	
\$ 15,629	\$ 9,171	
\$ 132,342	\$ 77,658	
\$ 1,464,060	\$ 577,500	
\$ 3,151	\$ 1,849	
\$ 154,147	\$ 90,453	
\$ 37,812	\$ 22,188	
\$ 31,510	\$ 18,490	
\$ 122,889	\$ 72,111	
\$ 24,875	\$ 24,875	
\$ 6,800	\$ 6,800	
\$ 94,530	\$ 55,470	
\$ 190,000	\$ 190,000	
\$ 41,923		
\$ 465,820		
\$ 465,820		
63.0200%	36.9800%	

mgd

Budget Split

	2017-18 Budget Treatment	Adjustment	Adjusted Total	Prison	City	
Wages	\$ 81,720.00		\$ 81,720.00	\$ 51,499.91	\$ 30,220.09	
Waste Water Operation	\$ 68,068.00		\$ 68,068.00	\$ 42,896.43	\$ 25,171.57	
Benefits	\$ 58,323.00		\$ 58,323.00	\$ 36,755.13	\$ 21,567.87	
Utilities/Maintenance	\$ 170,000.00		\$ 170,000.00	\$ 107,133.93	\$ 62,866.07	
Professional Fees		\$ 25,000.00	\$ 25,000.00	\$ 15,754.99	\$ 9,245.01	
Vehicle	\$ 10,000.00		\$ 10,000.00	\$ 6,302.00	\$ 3,698.00	
Permit Fees		\$ 25,000.00	\$ 25,000.00	\$ 15,754.99	\$ 9,245.01	
Collection System		\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	
	\$ 388,111.00	\$ 100,000.00	\$ 488,111.00	\$ 276,097.38	\$ 212,013.62	
Source	From Audit Report	Engineer	Amount to be split	MGD	63%	37%
		From City				
		Manager and				

Exhibit 3P

Capital Reserve Calculation															Date:	10/06/17
Qty	Component	Year Acquired	Estimated Original Unit Cost	Cost Type (H, C, F)	Estimated Installed Cost	Normal Estimated Life	Current Age	Estimated Current Cost	Planned Remaining Life	Estimated Remaining Life	Estimated Future Cost	Fund with Cash	Fund with Grant	Fund with Loan	Existing Reserves	Annual Reserve Required
Existing Capital Reserve Program																
1	Flowmeter Sampling Vault Structure	1987	16,700	H	\$16,700	30	30	\$35,030	0	3	\$37,174	25%	75%	0%	\$0	\$3,082
1	Chlorination De-Chlorination Structure (8,760 SF)	1993	176,456	H	\$176,456	30	24	\$319,160	6	10	\$389,055	5%	95%	0%	\$0	\$1,902
1	Chlorination De-Chlorination Chemical System	1993	151,248	H	\$151,248	15	24	\$273,566	-9	3	\$290,310	5%	95%	0%	\$0	\$4,814
1	Motor Control Center	1987	15,629	H	\$15,629	15	30	\$32,783	-15	3	\$34,789	25%	75%	0%	\$0	\$2,885
4	Four (4) HDPE Lined Aeration Basins (4.5 MG each)	1993	132,342	H	\$529,368	100	24	\$957,481	76	76	\$4,312,640	5%	95%	0%	\$0	\$2,339
0	10" Transmission Line From Delta Pump Station to WWTP (16,500 LF)	1977					40		-40						\$0	
1	12" Transmission Line From Calipatria Prison to WWTP (24,401 LF)	1991	1,464,060	H	\$1,464,060	40	26	\$2,782,143	14	14	\$3,670,978	5%	95%	0%	\$0	\$12,690
1	12-inch Diameter Effluent Discharge Pipeline (60 LF)	1987	3,151	H	\$3,151	40	30	\$6,609	10	10	\$8,057	100%	0%	0%	\$0	\$788
1	Influent Delta Pumping Station (25 Year Lifespan Post Rehab)	1977	154,147	H	\$154,147	60	40	\$413,894	20	48	\$1,070,773	5%	95%	0%	\$0	\$990
1	Emergency Overflow Ponds (2)	1981	37,812	H	\$37,812	100	56	\$150,718	44	60	\$494,511	5%	95%	0%	\$0	\$354
	Subtotal Existing Capital Reserve Program				\$2,548,571							5%	95%	0%	\$0	\$29,844
												Existing Reserves				
New Project Reserve Program (funded)																
1	Two HP Aerators	2018	31,510	C	\$32,318	25	-1	\$31,510	26	30	\$57,076	5%	95%	0%	\$0	\$88
1	Chlorination/Dechlorination Automated System	2018	122,889	C	\$128,040	25	-1	\$122,889	26	30	\$222,596	5%	95%	0%	\$0	\$345
1	Aeration Pond No. 2 Liner Replacement	2018	94,530	C	\$96,954	25	-1	\$94,530	26	30	\$171,228	5%	95%	0%	\$0	\$265
1	Flow meter	2018	50,000	C	\$51,282	20	-1	\$50,000	21	21	\$75,783	5%	95%	0%	\$0	\$172
	Subtotal New Project Reserve Program				\$306,594							Existing Reserves			\$0	\$870
Future Capital Improvement Program (unfunded)																
Years To Save																
1	Secondary Headworks Structure Design	2019	41,923	C	\$41,923	60				2	\$43,617	25%	75%	0%	\$0	\$5,938
1	Secondary Headworks Structure Construction	2020	465,820	C	\$465,820	50				3	\$494,332	5%	95%	0%	\$0	\$8,198
1	Equalization Basin	2020	465,820	C	\$465,820	100				3	\$494,332	5%	95%	0%	\$0	\$8,198
	Subtotal Future Capital Improvement Program				\$973,563							Existing Reserves			\$0	\$21,834
Total Capital Programs															\$0	\$52,548

Budget						
City of Calipatria (C)						
		Inflation Factor (%):		2.00		
		Loan Interest Rate (%):		2.50		
EXPENSES AND SOURCES OF FUNDS		2018	2019	2020	2021	2022
OPERATIONS & MAINTENANCE EXPENSES						
Wages		30,220.09	30,824.49	31,440.98	32,069.80	32,711.19
Waste Water Operation		25,171.57	25,675.00	26,188.50	26,712.27	27,246.52
Benefits		21,567.87	21,999.23	22,439.21	22,887.99	23,345.75
Utilities/Maintenance		62,866.07	64,123.39	65,405.85	66,713.97	68,048.25
Professional Fees		9,245.01	9,429.91	9,618.51	9,810.88	10,007.10
Vehicle		3,698.00	3,771.96	3,847.40	3,924.35	4,002.84
Permit Fees		9,245.01	9,429.91	9,618.51	9,810.88	10,007.10
Collection System		50,000.00	51,000.00	52,020.00	53,060.40	54,121.61
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
Total Operation and Maintenance Expenses:		212,013.62	216,253.89	220,578.97	224,990.55	229,490.36
GENERAL & ADMINISTRATIVE EXPENSES						
Debt Reserve (flat)		0.00	0.00	0.00	0.00	0.00
Operating Reserve (flat)		0.00	0.00	0.00	0.00	0.00
Emergency Reserve (flat)		2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
Existing Capital Reserve Program		18,199.57	18,199.57	18,199.57	18,199.57	18,199.57
New Project Reserve Program (funded)		675.37	675.37	675.37	675.37	675.37
Future Capital Improvement Program (unfunded)		0.00	0.00	0.00	0.00	0.00
Annual Debt Payment USDA (flat)		4,909.10	4,909.10	0.00	0.00	0.00
Overhead		6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Total General and Administrative Expenses:		32,184.04	32,184.04	27,274.94	27,274.94	27,274.94
TOTAL EXPENSES		244,197.65	248,437.93	247,853.90	252,265.48	256,765.29
SOURCE OF FUNDS / REVENUES RECEIVED						
Sewer Revenue		360,185.16	360,185.16	360,185.16	360,185.16	360,185.16
New Connections						
Late Charges		700.00	714.00	728.28	742.85	757.70
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
TOTAL REVENUE (Lines 29 through 37):		360,885.16	360,899.16	360,913.44	360,928.01	360,942.86
NET LOSS OR GAIN:		116,687.51	112,461.24	113,059.54	108,662.53	104,177.57
NET CASH FLOW (Contribution to Reserves)		137,962.45	133,736.17	134,334.48	129,937.46	125,452.51

Forecasted Budget						
City of Calipatria (P)		Inflation Factor (%): 2.00				
		Loan Interest Rate (%): 2.50				
EXPENSES AND SOURCES OF FUNDS		2018	2019	2020	2021	2022
OPERATIONS & MAINTENANCE EXPENSES						
Wages		51,499.91	52,529.91	53,580.51	54,652.12	55,745.16
Waste Water Operation		42,896.43	43,754.36	44,629.44	45,522.03	46,432.47
Benefits		36,755.13	37,490.23	38,240.04	39,004.84	39,784.94
Utilities/Maintenance		107,133.93	109,276.61	111,462.15	113,691.39	115,965.22
Professional Fees		15,754.99	16,070.09	16,391.49	16,719.32	17,053.71
Vehicle		6,302.00	6,428.04	6,556.60	6,687.73	6,821.48
Permit Fees		15,754.99	16,070.09	16,391.49	16,719.32	17,053.71
Collection System		0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
Total Operation and Maintenance Expenses:		276,097.38	281,619.33	287,251.72	292,996.75	298,856.69
GENERAL & ADMINISTRATIVE EXPENSES						
Debt Reserve (flat)		0.00	0.00	0.00	0.00	0.00
Operating Reserve (flat)		0.00	0.00	0.00	0.00	0.00
Emergency Reserve (flat)		1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
Existing Capital Reserve Program		29,844.24	29,844.24	29,844.24	20,920.09	20,920.09
New Project Reserve Program (funded)		870.00	870.00	870.00	870.00	870.00
Future Capital Improvement Program (unfunded)		21,834.11	21,834.11	16,613.70	959.58	959.58
Annual Debt Payment USDA (flat)		8,365.90	8,365.90	0.00	0.00	0.00
Overhead		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total General and Administrative Expenses:		63,514.25	63,514.25	49,927.94	25,349.67	25,349.67
TOTAL EXPENSES		339,611.63	345,133.58	337,179.66	318,346.42	324,206.35
SOURCE OF FUNDS / REVENUES RECEIVED						
Sewer Revenue		349,541.08	349,541.08	349,541.08	349,541.08	349,541.08
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00
TOTAL REVENUE (Lines 29 through 37):		349,541.08	349,541.08	349,541.08	349,541.08	349,541.08
NET LOSS OR GAIN:		9,929.45	4,407.50	12,361.42	31,194.66	25,334.73
NET CASH FLOW (Contribution to Reserves)		64,077.80	58,555.85	61,289.36	55,544.33	49,684.39

City of Calipatria EDU Tables for Sewer Service

Description of Sewer Customer	Rate#	Unit	EDU	Min 1 EDU?
Single Family Dwelling	1	per dwelling	1.000	No
Apartments	2	per apartment	1.000	No
Condominiums	3	per unit	1.000	No
Mobile Homes (free standing)	4	per unit	1.000	No
Mobile Home Parks	5	per home space/lot	1.000	No
Rental Cottages	6	minimum per cottage	0.250	No
Efficiency Rental	7	per unit	0.625	Yes
Assembly Halls	8	per seat	0.005	Yes
Boat Dock indiv. owned w/o dwelling	10	per dock space	0.100	No
Boat Dock indiv. owned w/dwelling	11	per dock space/parcel-lot	1.000	No
Bowling Alleys (no food serv.)	12	per lane	0.188	No
Car Wash automatic	14	per automatic bay	1.500	No
Car Wash manual	15	per manual bay	1.000	No
Church with no kitchen	17	per seat	0.011	Yes
Church with kitchen	18	per seat	0.017	Yes
Country Clubs	19	per person	0.125	Yes
Dance Halls	20	per person	0.005	Yes
Dormitories/Barracks	21	per bed	0.063	No
Drive-In Theatres	22	per car space	0.013	Yes
Factory without showers	24	per employee	0.063	Yes
Factory with showers	25	per employee	0.088	Yes
Food Service restaurant (not 24 hour)	27	per seat	0.088	Yes
Food Service restaurant (24 hour service)	28	per seat	0.125	Yes
Food Service banquet rooms	29	per seat	0.013	Yes
Food Service tavern	30	per seat	0.088	Yes
Food Service drive-in service	31	per space	0.125	Yes
Food Service restaurant along freeway	32	per seat	0.250	No
Gas (fuel) Station	35	per pump	1.250	No
Hospitals	36	per bed	0.750	No
Institutions	37	per person	0.250	Yes
Laundries (coin operated)	38	per machine	0.350	No
Marina with pump out connected to sewer	40	per dock, rack & storage space	0.100	Yes
Marina with restrooms & showers connected to sewer	41	per dock, rack & storage space	0.050	Yes
Motels/Sleeping Cabin	42	per unit	0.250	Yes
Nursing & Rest Homes	44	per patient	0.250	Yes
Office Buildings	47	per employee	0.050	Yes
R.V. Parks & Camps (primitive)	48	per space	0.125	Yes
R.V. Park & Camps (full service)	49	per space	0.313	Yes
Recreation Parks	50	per park capacity	0.010	Yes
Retail Store	51	per employee	0.050	Yes
School elementary	53	per pupil	0.038	Yes
School junior & high	54	per pupil	0.050	Yes
Shopping Center	55	per 100 s.f., no food/laundry	0.050	Yes
Swimming pool without showers	57	per swimmer (capacity)	0.010	Yes
Swimming pool with showers	58	per swimmer capacity)	0.018	Yes
Youth and Recreation Camps	59	per person (capacity)	0.125	Yes
Beauty shop/Barber	60	per chair	0.350	Yes
Single Family Dwelling "Outside"	61	per dwelling	2.000	No

Exhibit 6

Status	APN #	Use	Customer	EPA #	Rate	Units	EDU's Address	Owner	Comments	EDU Description	Units	# units	Cat #	EDU per Unit	Min 1 EDU?	EDUs
X	022-140-005	GOV	NoDev	NA	NA	0	0.00 None	DEPT OF CORRECTIONS	Prison			0	0			
B	022-150-001	GOV	Prison	NA	NA	0	0.00 7018 Blair Road	DEPT OF CORRECTIONS	Prison			0	0			
PNB	022-160-003	GOV	NA	NA	NA	0	0.00 106 Lindsey Avenue	CITY OF CALIPATRIA	WWTP			0	0			
PNB	022-160-004	GOV	NA	NA	NA	0	0.00 106 Lindsey Avenue	CITY OF CALIPATRIA	WWTP			0	0			
B	023-070-003	C	Hotel	#42	.25	40	10.00 700 N. Soreson Ave	MARUTI HOTEL PARTNERS	Motel	Motel/Sleeping Cabin	per unit	40	42	0.25	Yes	10.00
X	023-070-004	OS	NoDev	NA	NA	0.0	0.0	MARUTI HOTEL PARTNERS	Motel Property			0	0			
NB	023-070-005	C	Vacant-Fuel	#35	1.25	0.0	1.00 500 N. Sorenson Ave	SHAMOUN HANI & EBTSAM JT	Vacant Calimart	Gas (fuel) Station	per pump	0.0	35	1.25	No	0.00
X	023-070-005	C	Vacant-Retail	#51	0.05	0.0	0.0 500 N. Sorenson Ave	SHAMOUN HANI & EBTSAM JT	Vacant Calimart	Retail Store	per employee	0.0	51	0.05	Yes	1.00
PNB	023-070-007	OS	Airport	NA	NA	0.0	0.0 440 W. Main Street	CITY OF CALIPATRIA	Airport Property			0	0			
X	023-070-008	OS	NoDev	NA	NA	0.0	0.0	SHAMOUN HANI & EBTSAM JT	Callimart Rear Lot			0	0			
X	023-080-001	I	Fuel	#35	1.25	20	0.00 701 North Sorenson	DOCKSTADER PATRICK T TRUSTEE	No RR/No Charge	Gas (fuel) Station	per pump	20	35	1.25	No	25.00
NB	023-080-003	I	Office	#47	.050	3	1.00 None	DOCKSTADER PATRICK T TRUSTEE		Office Buildings	per employee	3	47	0.05	Yes	1.00
X	023-080-004	I	NoDev	NA	NA	0.0	0.0	DOCKSTADER PATRICK T TRUSTEE				0	0			
B	023-090-001	I	Office	#47	.050	7	1.00 640 N. Railroad	GOLDEN EAGLE HAY CO INC		Office Buildings	per employee	7	47	0.05	Yes	1.00
X	023-101-003	I	NoDev	NA	NA	0.0	0.0 None	T N T ENTERPRISES INC	Fiber Optics			0	0			
NB	023-101-004	I	Pack-Shed	#24	0.063	TBD	2.00 420 N. Industrial	WILLIAMS FIRST CHOICE ONION	Seasonal Packing	Factory without showers	per employee	0	24	0.06	Yes	1.00
X	023-102-004	R1-0	NoDev	NA	NA	0.0	0.0 None	BAKER G WALTER & WILLIAM L JR				0	0			
X	023-102-006	R1-0	NoDev	NA	NA	0.0	0.0 None	BERNAL PEDRO				0	0			
X	023-102-007	R1-0	NoDev	NA	NA	0.0	0.0 None	BERNAL PEDRO				0	0			
X	023-102-008	R1-0	NoDev	NA	NA	0.0	0.0 None	BAKER G WALTER & WILLIAM L JR				0	0			
X	023-102-009	R1-0	NoDev	NA	NA	0.0	0.0 None	BERNAL PEDRO				0	0			
X	023-102-010	R1-0	NoDev	NA	NA	0.0	0.0 None	BERNAL PEDRO				0	0			
X	023-103-003	R1-0	NoDev	NA	NA	0.0	0.0 None	GARCIA JOSE & RAMIREZ HEMELI D				0	0			
X	023-103-004	R1-0	NoDev	NA	NA	0.0	0.0 None	CRANE BEATRICE & ALLEN				0	0			
X	023-103-006	R1-0	NoDev	NA	NA	0.0	0.0 None	ROMAN CATHOLIC BISHOP OF SD				0	0			
X	023-103-007	R1-0	NoDev	NA	NA	0.0	0.0 None	BARRIENTOS LINDA L				0	0			
X	023-103-008	R1-0	NoDev	NA	NA	0.0	0.0 None	CRANE BEATRICE & ALLEN				0	0			
X	023-103-010	R1-0	NoDev	NA	NA	0.0	0.0 None	ZOHAR SHALHAV & BRACHA TRST				0	0			
X	023-103-011	R1-0	NoDev	NA	NA	0.0	0.0 None	BARRAZA YOLANDA & MARTHA JT				0	0			
X	023-103-012	R1-0	NoDev	NA	NA	0.0	0.0 None	ZOHAR SHALHAV & BRACHA TRST				0	0			
X	023-103-013	R1-0	NoDev	NA	NA	0.0	0.0 None	CRANE BEATRICE & ALLEN				0	0			
X	023-103-014	R1-0	NoDev	NA	NA	0.0	0.0 None	ST PETER'S CATHOLIC CHURCH				0	0			
X	023-103-015	R1-0	NoDev	NA	NA	0.0	0.0 None	ZOHAR SHALHAV & BRACHA TRST				0	0			
X	023-103-016	R1-0	NoDev	NA	NA	0.0	0.0 None	CORNEIO C & CORONADO ANN JT				0	0			
X	023-103-017	R1-0	NoDev	NA	NA	0.0	0.0 None	ZOHAR SHALHAV & BRACHA TRST				0	0			
X	023-103-018	R1-0	NoDev	NA	NA	0.0	0.0 None	FUKUSHIMA DENNIS K				0	0			
X	023-103-019	R1-0	NoDev	NA	NA	0.0	0.0 None	FUKUSHIMA ROBERT & TERESA JT				0	0			
X	023-103-020	R1-0	NoDev	NA	NA	0.0	0.0 None	ZOHAR SHALHAV & BRACHA TRST				0	0			
X	023-103-021	R1-0	NoDev	NA	NA	0.0	0.0 None	HART L				0	0			
X	023-103-022	R1-0	NoDev	NA	NA	0.0	0.0 None	CRANE BEATRICE & ALLEN				0	0			
X	023-103-023	R1-0	NoDev	NA	NA	0.0	0.0 None	BROTT JAMES D				0	0			
X	023-103-024	R1-0	NoDev	NA	NA	0.0	0.0 None	BROTT JAMES D				0	0			
X	023-103-025	R1-0	NoDev	NA	NA	0.0	0.0 None	BERNAL PEDRO				0	0			
X	023-103-026	R1-0	NoDev	NA	NA	0.0	0.0 None	BERNAL PEDRO				0	0			
B	023-111-001	R1-1	SF	#1	1.0	1	1 500 S. Freeman	PIMENTAL GUADALUPE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-111-012	R1-1	SF	#1	1.0	1	1 536 E. Freeman Street	SUPERIOR LAND AND CATTLE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-111-013	R1-1	SF	#1	1.0	1	1 540 E. Freeman Street	CASTANEDA IRMA R		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-111-015	R1-1	SF	#1	1.0	1	1 598 East Freeman	PADILLA RAMIRO D & OLIVA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-111-016	R1-1	SF	#1	1.0	1	1 596 E. Freeman Street	IMPERIAL VALLEY PROPERTIES LLC		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-111-018	R1-0	NoDev	#1	1.0	0	0.00 None	AMIAL JENEVIE		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-111-019	R1-0	NoDev	#1	1.0	0	0.00 None	JOE HEGER FARMS, LLC		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-111-020	R1-0	NoDev	#1	1.0	0	0.00 None	COSTILLO MAX J TRUSTEE		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-112-004	R1-0	NoDev	#1	1.0	0	0.00 None	TRAMEL MARTHA YVONNE		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-112-005	R1-0	NoDev	#1	1.0	0	0.00 None	CHARLES MARTHA TRAMEL		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-112-006	R1-0	NoDev	#1	1.0	0	0.00 None	RAMIREZ URBANO & ALICIA M		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
B	023-112-018	R1-1	SF	#1	1.0	1	1 542 E. Elder Avenue	HERRANDEZ JOSE A & ANA A JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00

B	023-112-021	R1-1	SF	#1	1.0	1	1.514 E. Elder Avenue	REDONDO VALENTE & ELISA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-112-022	R1-1	SF	#1	1.0	1	1502 E. Elder Street	SALCIDO FRANK A & BLANCH JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-112-025	R1-0	NoDev	#1	1.0	0	None	JORDAN DESERT PROPERTY LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
B	023-112-026	R1-1	SF	#1	1.0	1	1541 E. Freeman Street	MONTES LUIS & LEONOR JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-112-027	R1-1	SF	#1	1.0	1	1650 Commercial	TORRES RAFAEL & ROSA M JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-112-028	R1-1	SF	#1	1.0	1	1520 E. Elder Street	TORRES ROSALINA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-112-029	R1-0	NoDev	#1	1.0	0	None	SUAREZ MIGUEL & VALDES LAURA I	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-112-030	R1-0	NoDev	#1	1.0	0	None	MAC DEVELOPMENT INC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
B	023-112-031	R1-1	SF	#1	1.0	1	1578 E. Elder Street	PEREZ FERNANDO & SONIA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-112-032	R1-1	SF	#1	1.0	1	1598 Elder Street	TAFOLLA VELIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-113-001	R1-1	SF	#1	1.0	1	1602 Freeman Street	FRANCO ESTEBAN & KOCHITL JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-113-006	R1-1	SF	#1	1.0	0	1602 Freeman Street	FRANCO ESTEBAN & KOCHITL JT	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
B	023-113-008	R1-0	Church-V	#17	0.011	50	1668 E. Freeman	JEHOVAH'S WITNESSES	Vacant	per seat	50	17	0.01	Yes	1.00
X	023-113-009	R1-0	Church-V	NA	NA	0	1668 Freeman	JEHOVAH'S WITNESSES	Parking Lot		0	0			
X	023-113-010	R1-0	NoDev	#1	1.0	0	None	CORTEZ EDUARDO & FRANCISCA JT	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-113-011	R1-0	NoDev	#1	1.0	0	None	CORTEZ EDUARDO & FRANCISCA JT	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
B	023-113-013	R1-1	SF	#1	1.0	1	1664 E. Freeman Street	CORTEZ EDUARDO & FRANCISCA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-113-014	R1-0	NoDev	#1	1.0	0	None	JEHOVAH'S WITNESS	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-113-015	R1-0	NoDev	#1	1.0	0	None	RAMIREZ ELIZABETH L	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-113-016	R1-0	NoDev	#1	1.0	0	650 Freeman Street	Aureo Alberto Alarcon	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-115-001	R2-0	NoDev	NA	NA	0	None	CAL-PAT FARMERS & COTTON GRS			0	0			
X	023-120-001	I	Storage	NA	NA	0	513 N. Sorenson Avenue	DOCKSTADER PATRICK T TRUSTEE	Containers		0	0			
X	023-120-005	I	Storage	NA	NA	0	None	LAYAYE LEON A & BARBARA L TRST	Shade Structures		0	0			
B	023-120-007	I	Retail	#51	.050	8	162 E. Delta Street	OWENS RICHARD & ERSALINE P	Dollar General	per employee	8	51	0.05	Yes	1.00
X	023-120-008	I	Storage	NA	NA	0	164 Delta	BROWN HAROLD A & REBECCA JT	Shade Structures		0	0			
B	023-120-009	I	Vacant	#47	NA	0	423 N. Imperial Avenue	LYERLY ADAM,ERIC,ARONJ,BRETT,VANCI	One Vacant Building	per employee	0	47	0.05	Yes	1.00
X	023-130-002	I	Storage	NA	NA	0	525 N. Imperial	CANNON MARGIE TRUSTEE	Shade Structures		0	0			
X	023-130-004	I	Storage	NA	NA	0	None	GOLDEN EAGLE HAY CO INC	Shade Structures		0	0			
X	023-130-005	I	Storage	NA	NA	0	None	CHAVEZ BROS	Shade Structures		0	0			
X	023-141-002	I	NoDev	NA	1	0	None	T N T ENTERPRISES INC			0	0			
X	023-141-005	I	NoDev	NA	1	0	None	WILLIAMS FIRST CHOICE ONION			0	0			
X	023-141-006	I	NoDev	NA	1	0	None	SUPERIOR LAND & CATTLE CO			0	0			
X	023-142-002	R1-0	NoDev	NA	1	0	None	TRUJILLO YOLANDA O			0	0			
B	023-142-005	R1-1	SF	#1	1.0	1	1476 East Delta	TAPIA ALFREDO & MARIA ELENA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-142-006	R1-1	SF	#1	1.0	1	1462 E. Delta Street	RUIZ JOSE VELASCO	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-142-007	R1-0	NoDev	NA	1	0	454 E. Delta	REGALADO JULIA			0	0			
B	023-142-008	R1-1	SF	#1	1.0	1	1444 E. Delta	REGALADO JULIA			1	1	1.00	No	1.00
X	023-142-009	R1-0	NoDev	NA	1	0	None	ZOHAR SHALHAV & BRACHA TRST			0	0			
X	023-142-011	R1-0	NoDev	NA	1	0	None	JCS FUTURE INVESTMENT			0	0			
X	023-142-012	R1-0	NoDev	NA	1	0	None	CRANE ALLEN & BEATRICE JT			0	0			
X	023-142-013	R1-0	NoDev	NA	1	0	None	CRANE BEATRICE & ALLEN			0	0			
X	023-142-014	R1-0	NoDev	NA	1	0	None	MCBROOM MARSHAL & MALLORY			0	0			
X	023-142-015	R1-0	NoDev	NA	1	0	None	BEAUCHAMP GARIBA			0	0			
X	023-142-016	R1-0	NoDev	NA	1	0	None	CRANE ALLEN & BEATRICE JT			0	0			
X	023-142-017	R1-0	NoDev	NA	1	0	None	VELASCO TERESA			0	0			
B	023-142-021	R1-2	SF	#1	1	2	477 & 530 N. Elder	TRUJILLO FELIPE & YOLANDA O	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
X	023-142-022	R1-0	NoDev	NA	1	0	None	ZOHAR SHALHAV & BRACHA TRST			0	0			
PNB	023-143-001	OS	Park	NA	1	0	None	CITY OF CALIPATRIA			0	0			
PNB	023-143-002	OS	Park	NA	1	0	None	CITY OF CALIPATRIA			0	0			
PNB	023-143-003	OS	Park	NA	1	0	None	CITY OF CALIPATRIA			0	0			
PNB	023-143-004	OS	Park RR	NA	0	0	450 N. Brown Avenue	CALIPATRIA RDA			0	0			
PNB	023-143-005	OS	Park	NA	1	0	None	CITY OF CALIPATRIA			0	0			
PNB	023-143-006	OS	Park	NA	1	0	None	CITY OF CALIPATRIA			0	0			
B	023-151-001	R1-1	SF	#1	1.0	1	1501 E. Elder Avenue	MORENO PATRICIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-151-002	R1-0	NoDev	#1	1.0	0	None	HISTORICAL PROPERTIES LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-151-003	R1-0	NoDev	#1	1.0	0	None	VELASCO TERESA	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-151-004	R1-0	NoDev	#1	1.0	0	515 E. Elder Avenue	SALINAS VERA & DELFINA	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-151-005	R1-0	NoDev	#1	1.0	0	517 E. Elder Avenue	SALINAS PABLO	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-151-006	R1-0	NoDev	#1	1.0	0	None	VELASCO TERESA	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-151-009	R1-0	NoDev	#1	1.0	0	None	CASTILLO MAX J TRUSTEE	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00

B	023-181-023	R1-1	SF	#1	1.0	1	1	1.131 E. Delta Street	FONG MICHAEL J & ZENDEJAS FONG		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-181-024	R1-1	SF	#1	1.0	1	1	1137 E. Delta Street	WILLIAMS KENNETH L & WANDA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-181-025	R1-1	SF	#1	1.0	1	1	1143 E. Delta Street	RSG CAPITAL LLC		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-181-026	C	NoDev	NA	NA	0	0.0	None	LIZARRAGA ARTURO & ROSALBA				0	0			
X	023-181-027	C	NoDev	NA	NA	0	0.0	None	LIZARRAGA JESUS & FERNANDA JT				0	0			
B	023-182-001	C	APTS	#2	1	8	8.00	101 California Street #4-H	MEDINA ROMUALDO & ALEXANDRIA JT		Apartments	per apartment	8	2	1.00	No	8.00
B	023-182-002	R1-1	SF	#1	1.0	1	1	1125 E. California Street	FLORES CATALINA R		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-003	R1-1	SF	#1	1.0	1	1	1127 E. California Street	DAGNINO GLORIA LAVIS		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-004	R1-1	SF	#1	1.0	1	1	1133 E. California Street	BECERRA ARCADIO & LEONOR JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-005	R1-1	SF	#1	1.0	1	1	1141 E. California Street	AGUAYO ARTURO		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-006	R1-1	SF	#1	1.0	1	1	1155 E. California Street	SANDOVAL MARIA & ELIZABETH JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-007	R1-1	SF	#1	1.0	1	1	1157 E. California Street	GUTIERREZ YOLANDA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-008	R1-1	SF	#1	1.0	1	1	1165 E. California	FIGUEROA SEVERA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-009	R1-1	SF	#1	1.0	1	1	1179 E. California Street	HIPOLETO ZAMORA MARTINEZ		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-010	R1-1	SF	#1	1.0	1	1	1348 N. Imperial Avenue	RAMIREZ MIGUEL & MARIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-011	R1-2	SF	#1	1.0	2	2.00	198 E. Barbara Street	MEXIA SERGIO OSORIO	2 units Field Verified	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-182-015	R1-1	SF	#1	1.0	1	1	1148 E. Barbara Street	BRAVO NOEL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-016	R1-1	SF	#1	1.0	1	1	1140 E. Barbara Street	CERVANTES ROBERTO & SAMANTHA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-182-017	R1-0	NoDev	NA	NA	0	0.0	E. Barbara Street	MEDINA JOSE & ALEXANDRA B				0	0			
B	023-182-018	R1-1	SF	#1	1.0	1	1	1110 E. Barbara Street	MEDINA ROMUALDO & ALEXANDRA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-182-019	C	Food HWY-V	#32	.250	20	5.00	301 N. Sorensen	OLVERA ARTURO A & LORENA L JT	Archies-Vacant	Food Service restaurant along per seat	per seat	20	32	0.25	No	5.00
NB	023-182-020	R1-2	SF	#1	1	2	2.00	158 E. Barbara Street	BEN SAIZA	2 units Field Verified	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
X	023-182-021	R1-0	NoDev	NA	NA	0	0.0	E. Barbara Street	URIBE MARIO A & BENJAMIN JR JT				1	1	1.00	No	1.00
X	023-182-024	R1-0	NoDev	NA	NA	0	0.0	E. Barbara Street	MEXIA SERGIO OSORIO				0	0			
B	023-182-026	R1-1	SF	#1	1.0	1	1	1166 E. Barbara Street	ATONDO ARMANDO E		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-002	R1-8	SF	#2	1	8	8.0	400 North Railroad	MEDINA JOSE R & ALEXANDRIA B JT		Apartments	per apartment	8	2	1.00	No	8.00
B	023-191-005	R1-1	SF	#1	1.0	1	1	1201 E. Delta Street	IBARRA AMELIA P		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-007	R1-1	SF	#1	1.0	1	1	1214 E. California Street	LOPEZ SALVADOR & QUINTERO ELENA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-008	R1-1	SF	#1	1.0	1	1	11415 N. Imperial	SIGMOND RITA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-009	R1-1	SF	#1	1.0	1	1	1264 E. California Street	ZEPEDA ANGEL F & MARY C JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-010	R1-1	SF	#1	1.0	1	1	1256 E. California Street	GAYTAN CARMEN		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-012	R1-1	SF	#1	1.0	1	1	1224 E. California Street	THOMAS RONALD G & JENITTA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-013	R1-1	SF	#1	1.0	1	1	1430 N. Railroad	CORREA MARIA DE LOURDES AIDE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-014	R1-1	SF	#1	1.0	1	1	1271 E. Delta Street	SKYORA TERRENCE R & ESPERANZA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-015	R1-1	SF	#1	1.0	1	1	1263 E. Delta Street	LIAGA CECILIA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-191-016	R1-1	SF	#1	1.0	1	1	1255 E. Delta	GUERRA MARIA I	Field Verified	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-017	R1-1	SF	#1	1.0	1	1	1247 E. Delta	CALZADA RODOLFO & SYLVIA C JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-018	R1-1	SF	#1	1.0	1	1	1239 E. Delta	FONG MICHAEL J & HERMINIA JT ETAL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-019	R1-1	SF	#1	1.0	1	1	1231 E. Delta Street	GONZALEZ ALONSO & EUNICE JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-020	R1-1	SF	#1	1.0	1	1	1223 E. Delta Street	VAN EENENAAW EDWARD A TRUSTEE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-021	R1-1	SF	#1	1.0	1	1	1215 E. Delta	VASQUEZ NOEMI		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-023	R1-1	SF	#1	1.0	1	1	1232 E. California Street	VAN EENENAAW EDWARD A TRUSTEE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-024	R1-1	SF	#1	1.0	1	1	1246 E. California Street	ALVAREZ PASCUAL P & EUSTOLIA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-191-025	R1-1	SF	#1	1.0	1	1	1248 E. California Street	HINOJOSA VERONICA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-001	R1-1	SF	#1	1.0	1	1	1317 N. Imperial Avenue	VAN EENENAAW EDWARD A TRUSTEE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-003	R1-1	SF	#1	1.0	1	1	1271 E. California Street	ISABETH RIZO		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-004	R1-1	SF	#1	1.0	1	1	1279 E. California Street	ALVAREZ OCTAVIO & EMMA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-192-007	R1-1	SF	#1	1.0	1	1	1315 N. Imperial HWY	CORTEZ JUAN M & TERESA P JT	Field Verified	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-009	R1-1	SF	#1	1.0	1	1	1232 E. Barbara Street	BELTRAN FIDEL & MARCELA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-010	R1-1	SF	#1	1.0	1	1	1224 E. Barbara Street	FLORES JAVIER & MARIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-011	R1-1	SF	#1	1.0	1	1	1216 E. Barbara Street	RENTERIA JAIME & MARICELA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-192-012	R1-1	SF	#1	1.0	1	1	1264 E. Barbara Street	DELGADO MARTHA C	Field Verified	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-013	R1-1	SF	#1	1.0	1	1	1256 E. Barbara Street	ARRONDONO MARIA & GLORIA & R		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-014	R1-1	SF	#1	1.0	1	1	1248 E. Barbara Street	FLORES UBALDO & SYLVIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-015	R1-1	SF	#1	1.0	1	1	1240 E. Barbara Street	CERVANTES GABRIELA V		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-016	R1-1	SF	#1	1.0	1	1	1263 E. California Street	BALLESTROS JESUS		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-017	R1-1	SF	#1	1.0	1	1	1255 E. California Street	RAMOS ARTHUR QUEVEDO & ELSI A JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-018	R1-1	SF	#1	1.0	1	1	1247 E. California Street	GERMAN RAMON JR		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-019	R1-1	SF	#1	1.0	1	1	1239 E. California Street	LOPEZ ROBERT & ANNA E JTS		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-192-020	R1-1	SF	#1	1.0	1	1	1231 E. California Street	GARCIA ISAIAS		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00

B	023-197-021	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-197-022	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-197-023	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-197-024	R1-1	SF	#4	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-201-002	I	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-201-003	I	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-202-001	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-003	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-004	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-202-005	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-202-006	R1-0	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-007	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-202-009	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
NB	023-202-010	R1-0	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-011	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-012	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-013	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-014	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-015	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-017	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-202-020	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-202-021	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-202-022	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-202-023	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-202-024	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-203-002	R1-20	SF	#1	1	20	20.00	401-474 E. Barbara Street	IMPERIAL VALLEY HOUSING AUTHORITY	20 Units in 1 APN			20	1	1.00	No	20.00
B	023-210-001	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-210-002	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-210-004	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-210-005	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-010	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-019	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-020	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-022	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-023	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-024	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-025	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-210-030	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-210-031	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-033	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
NB	023-210-035	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-210-036	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-210-037	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-210-039	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-210-040	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
X	023-210-041	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-210-042	R1-1	SF	#4	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-210-043	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-210-044	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-221-002	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-221-003	R1-2	SF	APTS	1.0	2	2.00	307 W. Barbara Street	BEALL ANNA & KELLY KAREN BEALL JT	Prior as Single Rate			0	0	0.00		
B	023-221-003	R1-1	SF	APTS	1.0	1	1.00	246 N. Lake	TAPIA ALFREDO G AND MARIA ELENA JT				0	0	0.00		
X	023-221-004	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-221-006	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-221-009	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-221-010	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-221-011	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
B	023-221-012	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00
X	023-221-013	R1-0	NoDev	NA	0.0	0	0.0	0	0.0	0	0	0	0.00				
B	023-221-014	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00

B	023-221-015	R1-1	SF	#1	1.0	1	1,212 N. Lake Avenue	HUERTA LUIS & ANA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-222-001	R1-1	SF	#1	1.0	1	1,349 W. Alexandria Street	RIVAS JESSE & GLORIA S JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-222-002	R1-1	SF	#1	1.0	1	1,339 W. Alexandria Street	ROSALES ALEJANDRINA R		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-222-003	R1-2	SF	#1	1.0	2	2,032 W. Alexandria Street	Only Billed 1 Unit		Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-222-004	R1-1	SF	#1	1.0	1	1,321 W. Alexandria Street	VALVERDE MARIO & REYNA E JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-222-005	R1-1	SF	#1	1.0	1	1,148 N. Lake Avenue	FLOURNOY JAMES H AND CAROLYN D JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-222-009	R1-2	SF	#1	1.0	2	2,010 N. Lake Avenue	FLOURNOY JAMES H & CAROLYN D JT		Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
X	023-222-010	R1-0	NoDev	NA	NA	0	0.0 W. Main Street	GOLDEN EAGLE HAY CO				0	0			
B	023-222-011	R1	Office	#47	.050	7	1,000 338 W. Main Street	GOLDEN EAGLE HAY CO		Office Buildings	per employee	7	47	0.05	Yes	1.00
B	023-222-012	R1	Church	#18	0.017	40	1,000 352 W. Main Street	FIRST SOUTHERN BAPTIST CHURCH		Church with kitchen	per seat	40	18	0.02	Yes	1.00
B	023-222-013	R1-1	SF	#1	1.0	1	1,130 N. Lake Avenue	SPELLUNS JIMMY & CLETA MAC		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
PNB	023-223-001	GOV	Park	NA	NA	0.0	150 N. Park Avenue	CITY-BADENACHER PARK				0	0			
B	023-231-001	R1-1	SF	#1	1.0	1	1,175 W. Barbara Street	LOFTON ROBERT A & ANDREA D TRS		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-231-002	R1-1	SF	#1	1.0	1	1,165 W. Barbara Street	BANAGA MODESTO EST OF	Field Verified	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-003	R1-1	SF	#1	1.0	1	1,161 W. Barbara Street	BANAGA HECTOR & MARIYNN JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-004	R1-1	SF	#1	1.0	1	1,147 W. Barbara Street	GOO WILTON H T & KATHLEEN S TRST		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-005	R1-1	SF	#1	1.0	1	1,135 W. Barbara Street	BELTRAN FRED R & MARTHA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-006	R1-1	SF	#1	1.0	1	1,127 W. Barbara Street	CHAVEZ DORA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-231-007	R1-1	SF	#1	1.0	1	1,121 W. Barbara Street	ACOSTA GUADALUPE	Field Verified	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-008	C	APTS	#2	1.0	6	6,000 W. Barbara	GONZALEZ ALFREDO & MARIA ELENA JT	101; 105; 107; 109; 111; 113	Apartments	per apartment	6	2	1.00	No	6.00
X	023-231-011	C	NoDev	NA	NA	0	0.0 202 N. Sorenson Avenue	REBIK JOSEPH S				0	0			
B	023-231-018	R1-1	SF	#1	1.0	1	1,180 W. Alexandria Street	LOPEZ CECILIA R & MONTESINOS GLORIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-019	R1-1	SF	#1	1.0	1	1,190 W. Alexandria Street	MAGALLANES OCTAVIO		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-021	R1-1	SF	#1	1.0	1	1,170 W. Alexandria Street	FEDERAL NATIONAL MORTGAGE ASS		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-023	R1-1	SF	#1	1.0	1	1,124 W. Alexandria Street	FERNANDEZ ANTHONY P & ANA C JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-024	R1-1	SF	#1	1.0	1	1,132 W. Alexandria Street	GOW JAMES E JR & SALLY M JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-025	R1-1	SF	#1	1.0	1	1,140 W. Alexandria Street	RODRIGUEZ LIZETH ARACELI		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-026	R1-1	SF	#1	1.0	1	1,150 W. Alexandria Street	CABALLERO MIGUEL A		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-027	R1-1	SF	#1	1.0	1	1,156 W. Alexandria Street	BARRIOS MIGUEL P & MYRNA L JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-231-028	R1-1	SF	#1	1.0	1	1,164 W. Alexandria Street	HARRIS JAMES D & SANDRA G TRUSTEES		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-231-029	C	NoDev	NA	NA	0	0.0 W. Alexandria Street	ZOHAR SHALHAV & BRACHA TRUSTEES				0	0			
X	023-232-001	GOV	GOV	NA	NA	0	0.00 125 N. Park Avenue	CITY OF CALIPATRIA	Fire Department			0	0			
X	023-232-002	GOV	GOV	NA	NA	0	0.00 None	CITY OF CALIPATRIA	Parking Lot			0	0			
B	023-232-003	C	Office	#47	0.05	6	1,000 127 W. Alexandria Street	CHAVEZ JUAN EST OF	Office + Shade	Office Buildings	per employee	6	47	0.05	Yes	1.00
B	023-232-004	C	Office	#47	0.05	6	1,000 123 W. Alexandria Street	SMK GROUP	Got Ice + Recycle	Office Buildings	per employee	6	47	0.05	Yes	1.00
B	023-232-005	C	Vacant	NA	0	0	1,000 138 N. Sorenson Ave	AHMED IQBAL & MEHNAZ JT	Condemned (2199)?			0	0			
NB	023-232-006	C	Vacant	NA	0	0	1,000 134 N. Sorenson Avenue	LATIN AMERICAN CLUB				0	0			
X	023-232-007	C	NoDev	NA	0	0	0.00 None	VASQUEZ LEE & LUPE Q				0	0			
X	023-232-008	C	NoDev	NA	0	0	0.00 128 N. Sorenson Avenue	VASQUEZ LEE & LUPE Q JT	Market Square	Retail Store	per employee	11	51	0.05	Yes	1.00
B	023-232-011	C	Retail	#51	.050	11	1,000 110 West Main Street	FONG MICHAEL & ZENDEJAS KATHY	Post Office	Office Buildings	per employee	4	47	0.05	Yes	1.00
B	023-232-014	C	Office	#47	.050	4	1,000 190 W. Main Street	BELKNAP KATHERINE	Police Department	Office Buildings	per employee	3	47	0.05	Yes	1.00
PNB	023-232-015	C	Office	#47	.050	3	0.00 140 West Main	CITY OF CALIPATRIA	PD Parking Lot	Office Buildings	per employee	0	47	0.05	Yes	1.00
X	023-232-017	C	Parking	#47	0	0	0.00 None	CITY OF CALIPATRIA	Post Office Parking	Office Buildings	per employee	0	47	0.05	Yes	1.00
X	023-232-019	C	Parking	#47	0	0	0.00 190 W. Main Street	BELKNAP KATHERINE	Queen Bee Cafe	Office Buildings	per employee	49	27	0.09	Yes	4.31
B	023-232-021	C	Restaurant	#27	0.088	49	5,000 150 W Main St	THE PYRAMID GROUP	Food Service restaurant (not 4 per seat)	Office Buildings	per employee	49	27	0.09	Yes	4.31
NB	023-232-021	C	Vacant	#47	0.05	0	1,000 150 W Main St Suite 1	THE PYRAMID GROUP	Units #1	Office Buildings	per employee	0	47	0.05	Yes	1.00
B	023-232-021	C	Beauty Shop	#60	0.5	3	2,000 150 W Main St Suite 2	THE PYRAMID GROUP	Units #2 (Beauty Shop)	Beauty shop/Barber	per chair	3	60	0.35	Yes	1.05
NB	023-232-021	C	Vacant	#47	0.05	0	1,000 150 W Main St Suite 3	THE PYRAMID GROUP	Units #3	Office Buildings	per employee	0	47	0.05	Yes	1.00
B	023-232-021	C	Vacant	#47	0.05	1	1,000 150 W Main St Suite 4	THE PYRAMID GROUP	Units #4	Office Buildings	per employee	1	47	0.05	Yes	1.00
NB	023-232-024	C	Vacant	#47	0.05	0	1,000 102 Main Street	FONG MICHAEL & ZENDEJAS KATHY		Office Buildings	per employee	0	47	0.05	Yes	1.00
B	023-232-024	C	Office	#47	.050	4	1,000 108 West Main Street	FONG MICHAEL & ZENDEJAS KATHY	(Solar Office)	Office Buildings	per employee	4	47	0.05	Yes	1.00
B	023-232-025	C	Office	#47	.050	3	1,000 172 W. Main Street	IMALMAR PROPERTIES LLC	Bloom2Box	Office Buildings	per employee	3	47	0.05	Yes	1.00
B	023-241-001	C	APTS	#2	1.0	5	5,010 101-131 E. Barbara	MEDINA ROMUALDO & ALEXANDRIA B JT		Apartments	per apartment	5	2	1.00	No	5.00
B	023-241-002	R1-1	SF	#1	1.0	1	1,135 E. Barbara Street	REYES JUAN & SOCORRO JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-241-003	R1-2	SF	#1	1	2.0	2,000 145 E. Barbara Street	HALL ELMER E JR & BARBARA A JT ETAL		Single Family Dwelling	per dwelling	2.0	1	1.00	No	2.00
B	023-241-004	R1-1	SF	#1	1.0	1	1,149 E. Barbara Street	GARCIA ANGELINA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-241-005	R1-1	SF	#1	1.0	1	1,179 E. Barbara Street	ARANDA MARIA DE JESUS ARIZPE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-241-006	R1-1	SF	#1	1.0	1	1,175 E. Barbara Street	CALLEROS SOLOMON G & ZEINADA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-241-007	R1-1	SF	#1	1.0	1	1,185 E. Barbara Street	LOPEZ MARIA DEL REFUGIO SOTO		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-241-008	R1-1	SF	#1	1.0	1	1,224 N. Imperial Avenue	GONZALES RUBY ROMAN & SARA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00

B	023-241-014	R1-1	SF	#1	1.0	1	1.0	1	1.0	1	1	1	1.00	No	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-241-015	R1-1	SF	NA	1	1	1.00	134 E. Alexandria Street	RAMIREZ ANTONIO R	RAMIREZ ANTONIO R	RAMIREZ ANTONIO R										
B	023-241-019	C	SF	#4	1	1	1.00	201 N. Sorensen	SUSSEX RENATO TEODORA	SUSSEX RENATO TEODORA	GV Trailer Crt	2 Units/1 Habitable	per unit	1	4	1.00	No	1.00	per dwelling	Mobile Homes (free standing)	
NB	023-241-019	C	SF	#1	1	1	1.00	201 N. Sorensen	SUSSEX RENATO TEODORA	SUSSEX RENATO TEODORA			per dwelling	1	1	1.00	No	1.00	per dwelling	Single Family Dwelling	
B	023-241-020	C	SF	#1	1	1	1.00	None	SUSSEX RENATO TEODORA	SUSSEX RENATO TEODORA			per dwelling	1	1	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-241-021	C	NoDev	NA	0	0	0.00	None	SUSSEX RENATO TEODORA	SUSSEX RENATO TEODORA			per dwelling	0	0	1.00	No	1.00	per dwelling	Small Storage Room	
X	023-241-022	C	NoDev	NA	0	0	0.00	None	SUSSEX RENATO TEODORA	SUSSEX RENATO TEODORA			per dwelling	0	0	1.00	No	1.00	per dwelling	Small Storage Room	
B	023-241-024	R1-1	SF	#1	1.0	1	1.212 N. Imperial Avenue	NAVARRO RAUL R	HIRALES CARLOS M	HIRALES CARLOS M			per dwelling	1	1	1.00	No	1.00	per dwelling	Single Family Dwelling	
B	023-241-025	R1-1	SF	#1	1.0	1	1.204 N. Imperial	HIRALES CARLOS M	HIRALES CARLOS M			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-241-026	R1-1	SF	#1	1.0	1	1.172 E. Alexandria Street	GARCIA KASSANDRA	GARCIA KASSANDRA			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-241-027	R1-1	SF	#1	1.0	1	1.162 E. Alexandria Street	FLORES MANUEL L	FLORES MANUEL L			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-241-028	R1-1	SF	#1	1.0	1	1.154 E. Alexandria Street	ANAYA FILIBERTO & EMMA JT	ANAYA FILIBERTO & EMMA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-241-029	R1-1	SF	#1	1.0	1	1.126 E. Alexandria Street	GRANADOS RUBEN & GRACIELA JT	GRANADOS RUBEN & GRACIELA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-241-030	R1-1	SF	#1	1.0	1	1.144 E. Alexandria Street	ORTEGA VINCENT C & BERTHA R JT	ORTEGA VINCENT C & BERTHA R JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
X	023-242-001	C	NoDev	NA	NA	0	0.00	None	MEDINA ROMALDO & ALEXANDRIA B JT	MEDINA ROMALDO & ALEXANDRIA B JT			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-242-002	C	NoDev	NA	NA	0	0.00	None	MEDINA ROMALDO & ALEXANDRIA B JT	MEDINA ROMALDO & ALEXANDRIA B JT			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
B	023-242-003	C	Food HWY	#32	.25	40	10.00	138 E. Main Street	DEK KHUY & CHAING HOUNG KHA	DEK KHUY & CHAING HOUNG KHA	Donut Shop		per seat	40	32	0.25	No	10.00	per employee	Food Service restaurant	
B	023-242-004	C	Retail	New	#51	TBD	1.00	134 E. Main Street	HOWINGTON GAYLE SCOTT & ET AL	HOWINGTON GAYLE SCOTT & ET AL	Economy Store		per employee	0	51	0.05	Yes	1.00	per employee	Retail Store	
NB	023-242-004	C	Retail	New	0.5	Chairs	1.00	134 E. Main Street	HOWINGTON GAYLE SCOTT & ET AL	HOWINGTON GAYLE SCOTT & ET AL	Barber Shop?		per employee	0	0	0	0	0	0	per employee	Retail Store
"	023-242-005	C	Retail	NA	NA	0	0.00	118 E. Main Street	ZENDEJAS CHRIS & FONG-ZENDEJAS KATH	ZENDEJAS CHRIS & FONG-ZENDEJAS KATH	Zendejas Hardware		per employee	10	51	0.05	Yes	1.00	per employee	Retail Store	
B	023-242-006	C	Retail	#51	0.05	10	1.00	118 E. Main Street	ZENDEJAS CHRIS & FONG-ZENDEJAS KATH	ZENDEJAS CHRIS & FONG-ZENDEJAS KATH	Zendejas Hardware		per employee	0	51	0.05	Yes	1.00	per employee	Retail Store	
B	023-242-007	C	Retail	#51	0.05	TBD	1.00	112 E. Main Street	VALDEZ ARTHUR M & LYDIA JT	VALDEZ ARTHUR M & LYDIA JT	Fair Store		per employee	0	0	0	0	0	0	per employee	Retail Store
PNB	023-242-008	C	NoDev	NA	NA	0	0.00	Park & Bus Shelter	CITY OF CALIPATRIA	CITY OF CALIPATRIA			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-242-009	C	NoDev	NA	NA	0	0.00	None	ZENDEJAS CHRIS & J. & M JT	ZENDEJAS CHRIS & J. & M JT			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-242-010	C	NoDev	NA	NA	0	0.00	None	ZENDEJAS CHRIS & JEFFREY L & MOSES	ZENDEJAS CHRIS & JEFFREY L & MOSES			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-242-011	C	Storage	NA	NA	0	0.00	None	ZENDEJAS CHRIS & FONG-ZENDEJAS KATH	ZENDEJAS CHRIS & FONG-ZENDEJAS KATH	Storage		per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
NB	023-243-004	C	Vacant	NA	NA	0	1.00	190 W. Main Street	MIRELES FERNANDO	MIRELES FERNANDO	Vacant		per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-005	C	NoDev	NA	NA	0	0.00	None	MIRELES FERNANDO	MIRELES FERNANDO			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-006	C	NoDev	NA	NA	0	0.00	None	MIRELES FERNANDO	MIRELES FERNANDO			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-007	C	NoDev	NA	NA	0	0.00	None	GOETTSCH DOUGLASS M	GOETTSCH DOUGLASS M			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-008	C	NoDev	NA	NA	0	0.00	166 E. Main Street	AGUIERA HELEN	AGUIERA HELEN			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-013	C	NoDev	NA	NA	0	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEES	ZOHAR SHALHAV & BRACHA TRUSTEES			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-014	C	NoDev	NA	NA	0	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEES	ZOHAR SHALHAV & BRACHA TRUSTEES			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-015	C	NoDev	NA	NA	0	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEES	ZOHAR SHALHAV & BRACHA TRUSTEES			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-016	C	NoDev	NA	NA	0	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEES	ZOHAR SHALHAV & BRACHA TRUSTEES			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
X	023-243-017	C	NoDev	NA	NA	0	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEE	ZOHAR SHALHAV & BRACHA TRUSTEE			per dwelling	0	0	1.00	No	1.00	per dwelling	Single Family Dwelling	
B	023-251-001	R1-1	SF	#1	1.0	1	1.207 E. Barbara Street	ORDUNO ERMELINDA	ORDUNO ERMELINDA			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-002	R1-1	SF	#1	1.0	1	1.209 E. Barbara Street	COTA MARIA	COTA MARIA			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-003	R1-1	SF	#1	1.0	1	1.213 E. Barbara Street	FUENTES SOFIA	FUENTES SOFIA			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-004	R1-1	SF	#1	1.0	1	1.219 E. Barbara Street	RAMIREZ JUAN & MARIA JT	RAMIREZ JUAN & MARIA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-005	R1-1	SF	#1	1	1	1.235 E. Barbara Street	PALOMINO JESUS & MARTHA JT	PALOMINO JESUS & MARTHA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-007	R1-1	SF	#1	1.0	1	1.263 E. Barbara Street	PACHECO ERNEST T & RITA JT	PACHECO ERNEST T & RITA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-008	R1-1	SF	#1	1.0	1	1.265 E. Barbara Street	PALOMINO JESUS & MARTHA JT	PALOMINO JESUS & MARTHA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-009	R1-1	SF	#1	1.0	1	1.279 E. Barbara Street	PALOMINO SERGIO & BERTHA A JT	PALOMINO SERGIO & BERTHA A JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
PNB	023-251-010	R1-2	Vacant	NA	0	0	0.00	210 N. railroad Avenue	HERNANDEZ RAFAEL & LUIS JT	HERNANDEZ RAFAEL & LUIS JT			per dwelling	1	1	1.00	No	1.00	per dwelling	Single Family Dwelling	
B	023-251-012	R1-1	SF	#1	1.0	1	1.224 E. Alexandria Street	BARRAZA FRANCISCO & MARTHA JT	BARRAZA FRANCISCO & MARTHA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-016	R1-1	SF	#1	1.0	1	1.206 E. Alexandria Street	HERNANDEZ RAYMOND F	HERNANDEZ RAYMOND F			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-017	R1-1	SF	#1	1.0	1	1.245 E. Barbara Street	CASTRO JUAN D	CASTRO JUAN D			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-018	R1-1	SF	#1	1.0	1	1.249 E. Barbara Street	SUAREZ EDUARDO & ROSA JT	SUAREZ EDUARDO & ROSA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-020	R1-1	SF	#1	1.0	1	1.248 E. Alexandria	LOPEZ LUIS ALBERTO SOTO ETAL	LOPEZ LUIS ALBERTO SOTO ETAL			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-022	R1-1	SF	#1	1.0	1	1.276 E. Alexandria Street	BARFELL JAMES & NINA JT	BARFELL JAMES & NINA JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-024	R1-1	SF	#1	1.0	1	1.264 E. Alexandria	HERNANDEZ EUSTAQUIO M & AGNES JT	HERNANDEZ EUSTAQUIO M & AGNES JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-025	R1-1	SF	#1	1.0	1	1.256 E. Alexandria Street	JUAREZ CRISANTO	JUAREZ CRISANTO			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-026	R1-1	SF	#1	1.0	1	1.240 E. Alexandria Street	HIRALES G N & E M & HIRALES C M JT	HIRALES G N & E M & HIRALES C M JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-027	R1-1	SF	#1	1.0	1	1.232 E. Alexandria Street	MONTEZ MARY & HERNANDEZ ANGIE P JT	MONTEZ MARY & HERNANDEZ ANGIE P JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
B	023-251-028	R1-1	SF	#1	1.0	1	1.214 E. Alexandria	FLORES LUIS & GUADALUPE JT	FLORES LUIS & GUADALUPE JT			per dwelling	1	1	1.00	No	1.00	1.00	per dwelling	Single Family Dwelling	
X	023-252-002	C	NoDev	#1	1.0	0	0.00	None	I I D	I I D			per dwelling	0	1	1.00	No	0.00	per dwelling	Single Family Dwelling	
X	023-252-006	C	NoDev	#1	1.0	0	0.00	None	CORTEZ TASSAI ELLEXIS MAHRI	CORTEZ TASSAI ELLEXIS MAHRI			per dwelling	0	1	1.00	No	0.00	per dwelling	Single Family Dwelling	
X	023-252-007	C	NoDev	#1	1.0	0	0.00	None	I I D	I I D			per dwelling	0	1	1.00	No	0.00	per dwelling	Single Family Dwelling	
B	023-252-008	C	Retail	#24	.063	2	1.00	202 E. Main Drive	DAGAR PROPERTIES LLC	DAGAR PROPERTIES LLC	(ARC Performance)		per employee	2	24	0.06	Yes	1.00	per employee	Factory without showers	

X	023-257-009	C	NoDev	#1	1.0	0	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEES		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-257-010	C	NoDev	#1	1.0	0	0.00	None	CORTEZ TASSAI ELLEXIS MAHRI		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
B	023-257-011	C	SF	#1	1.0	1	1.137 N.	Impertal Avenue	BARRIOS JESUS H & NORMA JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-257-012	C	SF	#1	1.0	1	1.217 E.	Alexandria Street	PIZANO MARGARITA M		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-257-014	C	SF	#1	1.0	1	1.231 E.	Alexandria Street	ROMAN MELIDA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-257-015	C	SF	#1	1.0	1	1.231 E.	Alexandria Street	GAYTAN SAUL & ALEJANDRA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-257-016	C	SF	#1	1.0	1	1.00	241 E. Alexandria	FLORES HECTOR & LIDIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-257-017	C	NoDev	#1	1.0	0	0.00	None	CORN DAVID M & RHONDA ANN TRS		Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-261-002	I	Fiber	NA	NA	NA	0.00	101 N. Railroad Avenue	T N T ENTERPRISES INC				0	0			
X	023-261-003	I	NoDev	NA	NA	0	0.0	None	SUPERIOR LAND & CATTLE COMPANY				0	0			
X	023-261-004	I	NoDev	NA	NA	0	0.0	None	T N T ENTERPRISES INC				0	0			
B	023-263-002	C	SF	#1	1.0	1	1.473 E.	Alexandria Street	WILLIAMS DEANNA F		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
X	023-263-004	C	NoDev	NA	NA	0	0.0	None	MAITOX ROY K				0	0			
X	023-263-005	C	NoDev	NA	NA	0	0.0	None	VASQUEZ LEONARD JOHN				0	0			
X	023-263-006	C	NoDev	NA	NA	0	0.0	None	VASQUEZ LEONARD J & LUPE Q JT				0	0			
X	023-263-007	C	NoDev	NA	NA	0	0.0	None	RUBIO ROBERTO & RUBIO GRACIELA C JT				0	0			
X	023-263-008	C	NoDev	NA	NA	0	0.0	None	SCOVILLE DONALD L. & MARILYN J JT				0	0			
B	023-263-009	C	SF	#1	1.0	1	1.401 E.	Alexandria Street	FLORES CARLOS & FLORES REBECA JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-010	C	SF	#1	1.0	1	1.409 E.	Alexandria Street	EAST ALEXANDRIA 9 PROPERTIES LLC		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-011	C	SF	#1	1.0	1	1.417 E.	Alexandria Street	RIVERA REYNALDO		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-012	C	SF	#1	1.0	1	1.425 E.	Alexandria Street	SPIVA NEAL ALLEN & KATHRYN MARIE		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-013	C	SF	#1	1.0	1	1.433 E.	Alexandria Street	EAST ALEXANDRIA 6 HOLDINGS LLC		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-014	C	SF	#1	1.0	1	1.441 E.	Alexandria Street	FISERV ISS AND CO		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-015	C	SF	#1	1.0	1	1.449 E.	Alexandria Street	GALVIN DEBRA E		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-016	C	SF	#1	1.0	1	1.459 E.	Alexandria Street	MIRANDA MIKE		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-263-017	C	SF	#1	1.0	1	1.467 E.	Alexandria Street	MONGVAIS CARINA		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
X	023-270-001	RZ/C	NoDev	NA	NA	0	0.0	504 E. Main Street	CALLPAT GROWERS INC				0	0			
X	023-280-002	R	NoDev	NA	NA	0	0.0	None	AMERICAN PACIFIC INVESTMENTS LLC				0	0			
GOV	023-280-003	HS & Mid	#58	#58	0.05	724	37.00	651 W. Main Street	CALIPATRIA SCHOOL DISTRICT		School junior & high	per pupil	724	54	0.05	Yes	36.20
GOV	023-280-004	Pool	#47	#47	0.05	180	2.00	651 W. Main Street	Calipatria School District		Swimming pool with showers	per swimmer capac	110	58	0.02	Yes	1.98
GOV	023-280-004	Office	#47	#47	0.05	180	2.00	651 W. Main Street	Calipatria School District		Office Buildings	per employee	0	47	0.05	Yes	1.00
GOV	023-280-004	E School	#53	#53	0.038	333	13.00	601 W. Main Street	CUSD		School elementary	per pupil	333	53	0.04	Yes	12.65
R2-3	023-291-002	SF	#1	#1	1.0	3	3.00	335 W. Main Street	BENNETT TWYLA	3.35/337/339	Single Family Dwelling	per dwelling	3	1	1.00	No	3.00
R2-1	023-291-003	SF	#1	#1	1.0	1	1.00	321 W. Main Street	ROMERO HENRY R. & DONNA S JT	Field Verified	Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-004	SF	#1	#1	1.0	1	1.00	110 S. Lake Avenue	ANAYA LUPE H		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-005	SF	#1	#1	1.0	1	1.00	112 S. Lake	HERRANDEZ JENNA MARIE		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-006	SF	#1	#1	1.0	1	1.00	114 S. Lake Avenue	DOMINGUEZ JAVIER L		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-007	SF	#1	#1	1.0	1	1.00	132 S. Lake	DOMINGUEZ J JESUS & CATALINA TRUSTEES		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-008	SF	#1	#1	1.0	1	1.00	140 S. Lake Avenue	NAVARRO FEDERICO D & MARIA ESTHER JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-009	SF	#1	#1	1.0	1	1.00	148 S. Lake Avenue	ERICKSON D A & R BRASSFIELD K JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-010	SF	#1	#1	1.0	1	1.00	322 W. Alamo Street	GONZALEZ GONZALO		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-2	023-291-012	Duplex	#2	#2	1.0	2	2.0	141 & 155 S. International	ROMERO ALFONSO & MIRELLA JT		Apartments	per apartment	2	2	1.00	No	2.00
R1-1	023-291-013	SF	#1	#1	1.0	1	1.00	330 W. Alamo	GARCIA ALICIA		Single family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-0	023-291-014	NoDev	NA	NA	0	0	0.0	W. Alamo	GARCIA ALICIA				0	0			
R2-1	023-291-016	SF	#1	#1	1.0	1	1.00	337 W. Main Street	BENNETT TWYLA		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-291-015	SF	#1	#1	1.0	1	1.00	1215 S. International	RODRIGUEZ RICARDO S & KARINA G JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-002	SF	#1	#1	1.0	1	1.00	1341 W. Alamo	GESAR HINOJOSA GUZMAN		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-003	SF	#1	#1	1.0	1	1.00	1329 W. Alamo	GUZMAN MARTIN & ESPERANZA JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-004	SF	#1	#1	1.0	1	1.00	1321 W. Alamo Street	VALENCIA MIGUEL & ESTHER Q JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-005	SF	#1	#1	1.0	1	1.00	1202 S. Lake Avenue	OLIVEROS PETRA & MICHELLE D. JT		Single family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-006	SF	#1	#1	1.0	1	1.00	1216 S. Lake Avenue	JOHNSON JOEL A & ROSA E JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-007	SF	#1	#1	1.0	1	1.00	1230 S. Lake Avenue	MEDINA ROBERTO & LEDESMA MARGARITA JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-008	SF	#1	#1	1.0	1	1.00	1246 S. Lake Avenue	PARKER BRAD		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-009	SF	#1	#1	1.0	1	1.00	1320 W. Bonita	PENCE DONALD C		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-010	SF	#1	#1	1.0	1	1.00	1330 W. Bonita Street	LOPEZ ANTONIO & MARTHA JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-011	SF	#1	#1	1.0	1	1.00	1342 W. Bonita Street	CASTELLON RICHARD & GUADALUPE JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
R1-1	023-292-012	SF	#1	#1	1.0	1	1.00	1350 W. Bonita Street	TAYLOR JAMES D & ASHLEY F JT		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
Gov	023-293-001	Park	NA	NA	0	0	1.00	111 S. Lake	SHUMAN INVESTMENTS LP & ETAL	(County Library)	Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
C	023-301-001	Retail	#51	#51	0.05	10	1.00	185 W. Main Street	SHUMAN INVESTMENTS LP & ETAL	(Circle K)	Retail Store	per employee	10	51	0.05	Yes	1.00

X	023-301-002	C	NoDev	NA	0	0	0.0	None	CIRCLE K CONVENIENCE STORES INC	(Stowak, Wry, R. Young)	Office Buildings	per employee	0	0	1.00			
B	023-301-004	C	Office	#47	.05	3	1.00	199 W. Main St Unit C	SAN CLEMENTE GROUP	(SWE?)	Retail Store	per employee	3	47	0.05	Yes	1.00	
B	023-301-005	C	Office	#51	.05	1	1.00	159 W. Main St Unit A&B	SAN CLEMENTE GROUP	(SWE?)	Retail Store	per employee	1	51	0.05	Yes	1.00	
"	023-301-006	C	Office	#51	.05	1	1.00	159 W. Main St Unit A&B	SAN CLEMENTE GROUP	(SWE?)	Retail Store	per employee	1	51	0.05	Yes	1.00	
B	023-301-007	C	Bank	#47	.05	8	1.00	141 W. Main Street	GOVERNMENT AGENCIES CREDIT UNION	San Community	Office Buildings	per employee	8	47	0.05	Yes	1.00	
X	023-301-008	C	NoDev	NA	0	0	0.0	131 W. Main Street	MALMAR PROPERTIES LLC				0	0				
X	023-301-009	C	NoDev	NA	0	0	0.0	117 W. Main Street	PIRAMID GROUP					0	0			
X	023-301-010	C	NoDev	NA	0	0	0.0	109 W. Main Street	ATTEK AIED ADEL					0	0			
X	023-301-012	C	NoDev	NA	0	0	0.0	S. Sorenson Avenue	SUAREZ LORENZO H & AIDE TRUSTEES					0	0			
X	023-301-013	C	NoDev	NA	0	0	0.0	126 S. Sorenson Avenue	SUAREZ LORENZO H & AIDE TRUSTEES					0	0			
B	023-301-019	R2-4	APTS	#2	1	4	4.00	162 W. Alamo Street	DEK KHUY & CHAING HOUNG		Apartments	per apartment	4	2	1.00	No	4.00	
B	023-301-020	R2-8	APTS	#2	1	8	8.00	158 W. Alamo Street	VASQUEZ CARLOS		Apartments	per apartment	8	2	1.00	No	8.00	
B	023-301-022	R2-8	APTS	#2	1	8	8.00	190 W. Alamo Street	LINARES VICTOR M		Apartments	per apartment	8	2	1.00	No	8.00	
B	023-301-024	R2-4	APTS	#2	1	4	4.00	182 W. Alamo Street A-?	GOVAL HEMENDRA & GOVAL JT		Apartments	per apartment	4	2	1.00	No	4.00	
X	023-301-025	R2-0	NoDev	NA	0	0	0.0	172 W. Alamo Street	EQUITY TRUST HEMENDRA GOVAL IRA		Apartments	per apartment	4	2	1.00	No	4.00	
B	023-301-026	R2-12	APTS	#2	1	12	12.00	136 W. Alamo Street	UHRI STEPHEN J & YICKI L JT		Apartments	per apartment	12	2	1.00	No	12.00	
B	023-301-027	C	Beauty Shop	#60	0.5	3	1.00	175 West Main Street	HALL CONCEPCION G	(Legit)	Beauty shop/Barber	per chair	3	60	0.35	Yes	1.05	
B	023-301-028	C	Office	#47	.05	1	1.00	159 W. Main St Unit D	SAN CLEMENTE GROUP	(Legit)	Office Buildings	per employee	1	47	0.05	Yes	1.00	
X	023-301-029	C	NoDev	NA	.05	0	0.00	114 N. Sorenson Avenue	ATTEK AIED ADEL					0	0			
B	023-302-001	R1-1	SF	#1	1	1.0	1215 S. Park Avenue	SERGIO BECERRA & BECERRA MARINA JT			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00	
B	023-302-004	R1-2	SF	#1	1	2	2.0	165 W. Alamo Street	VASQUEZ LUPE		Single Family Dwelling	per dwelling	2	1	1.00	No	2.00	
B	023-302-005	R1-1	SF	#1	1	1	1.0	145 W. Alamo Street	SARABIA MANUEL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-006	R1-2	SF	#1	1	2	2.00	147 W. Alamo Street	VASQUEZ LEONARD JOHN	141 & 141 1/2	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00	
B	023-302-007	R1-1	SF	#1	1	1	1.0	125 W. Alamo Street	GRAY RICK L		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
X	023-302-008	C	NoDev	NA	NA	0	0.0	W. Alamo Street	CALIPATRIA LAND OWNER LLC	Field Verified			0	0				
NB	023-302-009	R1-2	SF	#1	1	2	2.00	120 W. Bonita Street	AGUAYO ISIDRO	Field Verified	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00	
B	023-302-010	R1-1	SF	#1	1	1	1.0	132 W. Bonita	HURTADO ANGELICA T.		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-011	R1-1	SF	#1	1	1	1.0	138 W. Bonita	HURTADO GERARDO H & ROSA MARIA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-012	R1-1	SF	#1	1	1	1.0	136 W. Bonita	SAIZA EDWARD & SAIZA BENJAMIN JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-013	R1-1	SF	#1	1	1	1.0	148 W. Bonita	GERVANTEZ ELIAS & MAURA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-014	R1-1	SF	#1	1	1	1.0	150 W. Bonita	GARCIA VIDAL JR & ANNA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-015	R1-1	SF	#1	1	1	1.0	160 W. Bonita Street	CARDENAS JOSE LUIS & MARTHA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
NB	023-302-016	R1-1	SF	#1	1	1	1.0	W. Bonita Street	MATTOX ROY K & HOLLIWAY JERI JT	Field Verified	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-017	R1-1	SF	#1	1	1	1.0	180 W. Bonita	RSG CAPITAL LLC (Goyal)		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-302-018	R1-1	SF	#1	1	1	1.0	173 W. Alamo Street	ZAMORANO VICTOR		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00	
B	023-311-001	C	Retail	#51	.05	3	1.00	101 E. Main Street	PUTRUS SAMIR & GHANIMA JT	Calipat Queen Retail	Retail Store	per employee	3	51	0.05	Yes	1.00	
NB	023-311-001	C	Restaurant	#27	0.088	16	2.00	101 E. Main Street	PUTRUS SAMIR & GHANIMA JT	Restaurant Seats	Food Service restaurant (not per seat)	per machine	16	27	0.09	Yes	1.41	
NB	023-311-001	C	LM	#38	0.35	18	6.00	101 E. Main Street	PUTRUS SAMIR & GHANIMA JT	(Laundry-Mat)	Laundries (coin operated)	per machine	18	38	0.35	No	6.30	
NB	023-311-001	C	Fuel	#35	1.25	4	5.00	101 E. Main Street	PUTRUS SAMIR & GHANIMA JT	4 Fuel Pumps	Gas (fuel) Station	per pump	4	35	1.25	No	5.00	
X	023-311-003	C	Church	#17	0.011	25	1.0	135 E. Main Street	INTER NTL CHURCH OF		Church with no kitchen	per seat	25	17	0.01	Yes	1.00	
X	023-311-004	C	NoDev	NA	0	0	0.0	None	CALIPATRIA REDEVELOPMENT AGENCY					0	0			
NB	023-311-004	C	Vacant	NA	0	0	1.00	145 S. Sorenson Avenue	GASPAR GRACES TRUSTEE					0	0			
B	023-311-005	C	Food HWY	#32	.25	7	2.00	137 S. Sorenson	VASQUEZ MARK E	Raspados La Fuente	Food Service restaurant along per seat	per seat	7	32	0.25	No	1.75	
X	023-311-006	C	NoDev	NA	0	0	0.0	None	ZENDEJAS CHRIS & FONG-KATHY					0	0			
X	023-311-007	C	NoDev	NA	0	0	0.0	None	ZENDEJAS CHRISTOPHER & JEFFREY L					0	0			
NB	023-312-001	C	Vacant	NA	0	0	0.0	151 E. Main Street	RIVAS JOE H & RACHEL M JT	Not Habitable				0	0			
NB	023-312-002	C	Vacant	NA	0	0	0.0	None	RIVAS JOE H & RACHEL M JT	Not Habitable				0	0			
X	023-312-003	C	NoDev	NA	0	0	0.0	177 E. Main Street	WESTBROOK JAMES L & EDYTH S & ET AL JT					0	0			
X	023-312-004	C	NoDev	NA	0	0	0.0	None	ZOHAR SHAHAV & BRACHA TRUSTEES					0	0			
B	023-312-005	C	Office	#47	.05	3	1.00	191 E. Main Street	CHEATWOOD GAYLE A & NITA J TRS		Office Buildings	per employee	3	47	0.05	Yes	1.00	
X	023-312-006	C	Storage	NA	0	0	0.0	None	PACIFIC TEL & TEL CO					0	0			
X	023-312-008	C	NoDev	NA	0	0	0.0	160 E. Alamo Street	WIDMANN GEORGE & HOLLY J					0	0			
X	023-312-009	C	NoDev	NA	0	0	0.0	None	RIVAS JOE H & RACHEL M JT					0	0			
X	023-312-010	C	NoDev	NA	0	0	0.0	None	PACIFIC TELEPHONE & TELEGRAPH CO					0	0			
X	023-312-011	C	NoDev	NA	0	0	0.0	None	ZOHAR SHAHALVA & BRACHA TRUSTEES					0	0			
NB	023-313-001	C	Vacant	NA	NA	0	1.00	201 S. Sorenson	AL-LEE PROPERTIES INC	Field Verified				0	0			
X	023-313-002	C	NoDev	NA	0	0	0.0	None	BARRAZA FRANCISCO					0	0			
X	023-313-003	C	NoDev	NA	0	0	0.0	None	BARRAZA FRANCISCO					0	0			
NB	023-313-004	C	Vacant	NA	NA	0	1.00	147 E. Alamo Street	BARRAZA FRANCISCO	Field Verified				0	0			
X	023-313-005	C	NoDev	NA	0	0	0.0	None	ROBERTSON CHARLES & VIRGINIA JT	Field Verified				0	0			

B	023-313-009	R1-1	SF	#1	1	1	1.0	170 E. Bonita Street	CERVANTES JULIO	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-010	R1-1	SF	#1	1	1	1.0	160 E. Bonita Street	CAMACHO MARIA CHRISTINA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-011	R1-1	SF	#1	1	1	1.0	150 E. Bonita Street	PEREZ AMALIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-012	R1-2	SF	#1	1	2	2.00	142 E. Bonita Street	HUERTA ENRIQUE & LUCY O JT	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-313-013	R1-1	SF	#1	1	1	1.0	128 E. Bonita Street	REYNOLDS MARY ELAINE TRUSTEE	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-014	R1-1	SF	#1	1	1	1.0	126 E. Bonita Street	AVILES AUGUSTINE Y & ROSALINDA E JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-015	R1-1	SF	#1	1	1	1.0	120 E. Bonita Street	ORTEGA OFELIA O & HUERTA LUCY O	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-313-016	C	Vacant	NA	NA	0	1.00	225 S. Sorenson	GOO WILTON H T & KATHLEEN S	Not Habitable		0	0			
B	023-313-017	C	SF	#1	1	1	1.00	100 E. Bonita Street	MARTINEZ TERESA SALAZAR	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-018	R1-1	SF	#1	1	1	1.0	188 E. Bonita Street	CONTRERAS MARIA ENRIQUETA B	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-313-019	R1-1	SF	#1	1	1	1.0	186 E. Bonita Street	CERVANTES HECTOR H & MARIA E JT	Field Verified	per dwelling	1	1	1.00	No	1.00
B	023-313-020	R1-1	SF	#1	1	1	1.0	206 S. Imperial	MEDINA MARTIN L & IDA C JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-021	R1-1	SF	#1	1	1	1.0	218 S. Imperial Avenue	WATA LOUIS H SR & ALETHIA JANE JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-022	R1-1	SF	#1	1	1	1.0	161 E. Alamo Street	SANTIAGO LAUREANO & TERESITA V.	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-024	R1-1	SF	#1	1	1	1.0	165 E. Alamo Street	OVED JOHN	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-313-025	R1-1	SF	#1	1	1	1.0	175 E. Alamo Street	OJEDA RAUL JAIME & MARIA GUADALUPE JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-321-001	C	Vacant	NA	0	1	1.00	201 E. Main Drive	FLOURNOY JAMES H & CAROLYN D JT			0	0			
X	023-321-002	C	NoDev	NA	0	0	0.0	None	FLOURNOY JAMES H & CAROLYN D JT			0	0			
X	023-321-003	C	NoDev	NA	0	0	0.0	None	FLOURNOY JAMES H & CAROLYN D JT			0	0			
X	023-321-014	C	NoDev	NA	0	0	0.0	None	LINDSAY FRANCOIS F			0	0			
X	023-321-020	C	NoDev	NA	0	0	0.0	None	CRANE BEATRICE & ALLEN			0	0			
X	023-321-021	C	NoDev	NA	0	0	0.0	None	BRIZUELA PAUL & BRIZUELA MICHAEL			0	0			
B	023-321-022	C	SF	#1	1	1	1.0	265 E. Alamo Street	LOPEZ ENRIQUE	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-321-024	C	SF	#1	1	1	1.0	236 E. Alamo Street	ARROYO NADIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-321-025	C	NoDev	NA	0	0	0.0	None	STEVENS ELLEN TRUSTEE FOR S SHAWN			0	0			
X	023-321-027	C	NoDev	NA	0	0	0.0	None	VARGAS JUAN & ANIELA JT			0	0			
X	023-321-029	C	Vacant	#A7	1	1	1.00	235 E. Main Street	FLOURNOY JAMES H & CAROLYN D JT	Office Buildings	per employee	1	47	0.05	Yes	1.00
NB	023-321-030	C	SF	#1	1	1	1.0	206 E. Alamo Street	VARGAS JUAN & ANIELA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-321-031	C	NoDev	NA	0	0	0.0	None	VALDEZ EGLIBERTO T			0	0			
B	023-321-032	C	SF	#1	1	1	1.0	250 E. Alamo Street	ROSALES EDGARDO	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-321-033	C	SF	#1	1	1	1.0	244 E. Alamo	LOPEZ ALBERTO JR	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-002	R4	RV	#49	.313	TBD		Del Yermo RV Park	WIDMANN GEORGE & HOLLY TRS	R.V. Park & Camps (full service) per space		0	49	0.31	Yes	1.00
B	023-322-003	R4	RV	#49	.313	TBD		Del Yermo RV Park	WIDMANN GEORGE & HOLLY TRS	R.V. Park & Camps (full service) per space		0	49	0.31	Yes	1.00
B	023-322-008	R1-3	SF	#1	1	3	3.00	275 S. Imperial	VELAZCO TERESA M	Single Family Dwelling	per dwelling	3	1	1.00	No	3.00
B	023-322-009	R1-1	SF	#1	1	1	1.0	205 E. Alamo Street	MENDOZA ERNEST G & STELLA A JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-012	R1-1	SF	#1	1	1	1.0	220 E. Bonita Street	RICARDO TIRADO & TIRADO LAURA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-015	R1-1	SF	#1	1	1	1.0	235 E. Alamo Street	MORENO C T & TIRADO-ALMEIDA J E	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-016	R1-1	SF	#1	1	1	1.0	243 E. Alamo Street	MARQUEZ MARIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-017	R1-1	SF	#1	1	1	1.0	251 E. Alamo Street	PADILLA LUZ MARIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-018	R1-1	SF	#1	1	1	1.0	211 E. Alamo Street	HILL SANDRA J	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-019	R1-1	SF	#1	1	1	1.0	219 E. Alamo Street	RODRIGUEZ MARCELINA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-020	R1-1	SF	#1	1	1	1.0	227 E. Alamo Street	KAUCHER ADLE ETAL JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-021	R1-1	SF	#1	1	1	1.0	248 E. Bonita Street	CASTILLO PATRICIA G	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-022	R1-1	SF	#1	1	1	1.0	240 E. Bonita Street	HERNANDEZ JOSE L & CARMEN V JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-322-023	R1-1	SF	#1	1	1	1.0	232 E. Bonita Street	SIGMOND MARIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-322-024	R4	RV	#38	0.35	4	2.00	246 E. Bonita - Del Yermo	WIDMANN GEORGE & HOLLY JOANNE TR	Laundromat	per machine	4	38	0.35	No	1.40
B	023-322-025	R4	RV	#49	.313	45	15.0	263 E. Alamo Street-Del Yermo	WIDMANN GEORGE & HOLLY JOANNE TR	R.V. Park & Camps (full service) per space		45	49	0.31	Yes	14.09
X	023-322-026	R4	RV	#49	.313	0	0.0	Del Yermo RV Park	WIDMANN GEORGE & HOLLY JOANNE TR	R.V. Park & Camps (full service) per space		0	49	0.31	Yes	1.00
X	023-322-027	R4	RV	#49	.313	0	0.0	289 E. Alamo Street-Del Yermo	WIDMANN GEORGE & HOLLY JOANNE TR	R.V. Park & Camps (full service) per space		0	49	0.31	Yes	1.00
X	023-331-002	I	NoDev	NA	NA	NA	0.00	S. Railroad Avenue (VACANT)	T N T ENTERPRISES INC			0	0			
X	023-331-003	I	Equipment	NA	NA	NA	0.00	110 S. Industrial Avenue	SUPERIOR LAND & CATTLE COMPANY			0	0			
X	023-332-001	I	NoDev	NA	NA	NA	0.00	401 W. Main Street	JWDCO LLC			0	0			
X	023-332-003	I	NoDev	NA	NA	NA	0.00	None	BARSOOM JULIE			0	0			
X	023-332-004	I	NoDev	NA	NA	NA	0.00	None	GONZALEZ JUAN & CAROLINA			0	0			
X	023-332-005	I	NoDev	NA	NA	NA	0.00	None	SMITH BRIAN C			0	0			
X	023-332-006	I	NoDev	NA	NA	NA	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEES			0	0			
X	023-332-007	I	NoDev	NA	NA	NA	0.00	None	MEDINA GABRIEL			0	0			
X	023-332-008	I	NoDev	NA	NA	NA	0.00	None	SONG HUAN			0	0			
X	023-332-009	I	NoDev	NA	NA	NA	0.00	None	ZOHAR SHALHAV & BRACHA TRUSTEES			0	0			
X	023-332-010	I	NoDev	NA	NA	NA	0.00	None	ALVARADO FRANCISCO JOSE			0	0			

Project ID	Category	R2-1	R2-2	SF	#1	#1	1.0	1.0	1.0	552 E. Bonita Place	HUERTA SERGIO	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-351-018	R2-1	SF	#1	1.0	1.0	1.0	1.0	1.0	1.0	552 E. Bonita Place	HUERTA SERGIO	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-351-019	R2-1	SF	#1	1.0	1.0	1.0	1.0	1.0	1.0	554 E. Bonita Place	RAMIREZ JUAN & MARIA SILVINA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-351-020	R2-1	SF	#1	1.0	1.0	1.0	1.0	1.0	1.0	531 E. Bonito Street	IRIBE RAUL & JOSEFINA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-352-001	R2-1	SF	#1	1.0	1.0	1.0	1.0	1.0	1.0	605 E. Bonita Place	MARTINEZ GILBERTO F & PETRA R JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X 023-352-002	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	621 E. Bonita Place	HIRI HOLDINGS LLC				0	0			
X 023-352-003	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	BATTLES CAYETANO E & ETHEL V JT				0	0			
X 023-352-004	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	BATTLES CAYETANO E & ETHEL V JT				0	0			
X 023-352-006	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	CERVANTES JULIO C & MONICA JT				0	0			
X 023-352-007	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	HIRI HOLDINGS LLC				0	0			
X 023-352-008	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	669 E. Bonita Place	KIMI IN KYUNG & CHANG JERRY K ??				0	0			
X 023-352-009	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	669 E. Bonita Place	NAVARRETE J L & A E & ETAL ???				0	0			
X 023-352-010	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	685 E. Bonita Place	WALKER EULA MAE				0	0			
X 023-352-011	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	CITY OF CALIPATRIA				0	0			
X 023-352-012	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	WALKER EULA MAE				0	0			
X 023-352-013	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	HIRI HOLDINGS LLC				0	0			
B 023-352-014	R2-14	SF	#1	1	14	14.00	614 E. Bonita Place	14	1	14.00	614 E. Bonita Place	Single Family Dwelling	per dwelling	14	1	1.00	No	14.00
X 023-352-015	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	HIRI HOLDINGS LLC				0	0			
B 023-352-016	R2-1	SF	#1	1.0	1.0	1.0	1.0	1.0	1.0	641 E. Bonita Street	GARCIA SIMON AGUILERA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-353-014	R3-72	APTS	#2	1	72	72.0	651 E. Bonita Place	72	2	72.0	651 E. Bonita Place	Apartments	per apartment	72	2	1.00	No	72.00
X 023-353-015	R3-0	NoDev	NA	1.0	0	0.00	None	0.00	None	CALIPATRIA FAMILY APTS LP	Villa Esperanza			0	0			
X 023-353-016	R3-0	NoDev	NA	1.0	0	0.00	None	0.00	None	IMPERIAL LAND INVESTMENT COMPANY LP				0	0			
B 023-354-001	R2-1	SF	#1	1	1	1.00	511 E. Bonita Place	1	1	1.00	511 E. Bonita Place	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X 023-354-002	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	MENDOZA JUAN SIERRA				0	0			
X 023-354-003	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	CASTILLO MAX J TRUSTEE				0	0			
B 023-354-004	R2-1	SF	#1	1	1	1.00	559 E. Bonita Place	1	1	1.00	559 E. Bonita Place	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB 023-354-005	R2-1	SF	#1	1	1	1.00	585 E. Bonita Place	1	1	1.00	585 E. Bonita Place	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-354-006	R2-1	SF	#1	1	1	1.00	446 S. Commercial Avenue	1	1	1.00	446 S. Commercial Avenue	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X 023-354-009	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	AGUIRRE JESSY N & LEONARDO LJT	Field Verified			0	0			
X 023-354-010	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	SERRANO MARIAN & LEWIS JAMES				0	0			
X 023-354-011	R2-0	NoDev	NA	1.0	0	0.00	None	0.00	None	GARCIA ZUZET				0	0			
X 023-354-012	R2-1	SF	#1	1	1	1.00	452 S. Commercial Avenue	1	1	1.00	452 S. Commercial Avenue	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-354-013	R2-1	SF	#1	1	1	1.00	460 S. Commercial Avenue	1	1	1.00	460 S. Commercial Avenue	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-354-014	R2-1	SF	#1	1	1	1.00	466 S. Commercial Avenue	1	1	1.00	466 S. Commercial Avenue	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X 023-361-001	I	NoDev	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE CO				0	0			
B 023-361-002	I	Tower	NA	NA	NA	1.00	522 S. Brown Date Street	0	0	1.00	522 S. Brown Date Street	Office Buildings	per employee	4	47	0.05	Yes	1.00
X 023-362-001	I	NoDev	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE CO	Currently Billed			0	0			
X 023-362-003	I	NoDev	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE CO				0	0			
X 023-362-004	I	NoDev	NA	NA	NA	0.00	698 E. Church Street	0	0	0.00	698 E. Church Street	Office Buildings	per employee	0	47	0.05	Yes	1.00
X 023-362-006	I	NoDev	NA	NA	NA	0.00	None	0.00	None	GUZMAN ANITA HUERTA				0	0			
X 023-362-007	I	NoDev	NA	NA	NA	0.00	None	0.00	None	CORTEZ TASSAI ELLEXIS MAHRI				0	0			
X 023-370-001	I	NoDev	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE COMPANY				0	0			
X 023-370-002	I	Yards	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE COMPANY				0	0			
X 023-380-001	I	Yards	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE CO				0	0			
B 023-380-002	I	Office	#47	0.05	4	1.00	600 South Industrial	4	47	1.00	600 South Industrial	Office Buildings	per employee	4	47	0.05	Yes	1.00
B 023-380-003	I	Office	#47	0.05	0	1.00	551 South Industrial	0	47	1.00	551 South Industrial	Office Buildings	per employee	0	47	0.05	Yes	1.00
X 023-380-006	I	NoDev	NA	NA	NA	0.00	None	0.00	None	ELMORE JOHN J	Joint - 522 S Brown			0	0			
X 023-380-007	I	NoDev	NA	NA	NA	0.00	None	0.00	None	T N T ENTERPRISES INC				0	0			
X 023-380-008	I	Yards	NA	NA	NA	0.00	551 South Industrial	0	0	0.00	551 South Industrial	Office Buildings	per employee	0	0			
X 023-391-002	I	NoDev	NA	NA	NA	0.00	None	0.00	None	T N T ENTERPRISES INC	(Storage Unit)			0	0			
X 023-391-005	I	NoDev	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE COMPANY				0	0			
X 023-391-006	I	NoDev	NA	NA	NA	0.00	None	0.00	None	SUPERIOR LAND & CATTLE COMPANY				0	0			
B 023-392-001	I	Office	#47	0.05	TBD	1.00	407 South Industrial	0	47	1.00	407 South Industrial	Office Buildings	per employee	0	47	0.05	Yes	1.00
B 023-392-004	I	Office	#47	0.05	TBD	1.00	450 S. Brown	0	47	1.00	450 S. Brown	Office Buildings	per employee	0	47	0.05	Yes	1.00
X 023-392-005	I	Parking	#47	NA	0	0.00	Brown Avenue	0	47	0.00	Brown Avenue	Office Buildings	per employee	0	47	0.05	Yes	1.00
B 023-393-002	I	Office	#47	NA	TBD	1.00	None	0	47	1.00	None	Office Buildings	per employee	0	47	0.05	Yes	1.00
X 023-393-003	I	NoDev	NA	NA	NA	0.00	None	0.00	None	PACIFIC PYRAMID LLC				0	0			
X 023-393-004	I	NoDev	NA	NA	NA	0.00	None	0.00	None	PACIFIC PYRAMID LLC				0	0			
B 023-401-001	R1-1	SF	#1	1.0	1	1.0	305 N. Imperial Avenue	1	1	1.0	305 N. Imperial Avenue	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B 023-401-004	R1-0	NoDev	NA	1.0	0	0.00	None	0.00	None	MARTINEZ EDWARD M				0	1	1.00	No	0.00
B 023-401-005	R1-2	SF	#1	1.0	2	2.00	244 E. Church Street	2	1	2.00	244 E. Church Street	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00

NB	023-401-006	R1-1	SF	#1	1.0	1	1.0	240 E. Church Street	ZAVALA LUIS A	<i>Not Habitable</i>	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-401-007	R1-2	Vacant	#1	1	2	2.00	218 E. Church Street (dup)	AROSTIGUI ELIZABETH	<i>Not Habitable</i>	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-401-008	R1-1	SF	#1	1	1	1.00	375 S. Imperial Avenue	BARROS M		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-401-009	R1-1	SF	#1	1.0	1	1.0	210 E. Church Street	RSQ CAPITAL LLC		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-401-010	R1-1	SF	#1	1.0	1	1.0	397 S. Imperial Avenue	RSG CAPITAL LLC		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-016	R1-1	SF	#1	1.0	1	1.0	251 E. Bonita Street	GANELON DOLORES B		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-017	R1-1	SF	#1	1.0	1	1.0	261 E. Bonita	MORALES MARY & MANUEL JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-022	R1-1	SF	#1	1.0	1	1.0	250 E. Church Street	AMEZCUA DELIA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-023	R1-1	SF	#1	1.0	1	1.0	215 E. Bonita Street	RUBIO JAVIER & ESPERANZA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-027	R1-2	SF	#1	1.0	2	2.00	295 E. Bonita	GRIFFITH JAMES G & DIANE L TRST		Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-401-028	R1-1	SF	#1	1.0	1	1.0	243 E. Bonita Street	CHAVEZ SYLVIA RAMONA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-029	R1-1	SF	#1	1.0	1	1.0	217 E. Bonita Street	CASTILLO H. & LORETO O. JR		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-030	R1-2	SF	#1	1.0	2	2.00	225 E. Bonita	VALDEZ ARTHUR M & LYDIA C JT	<i>Field Verified</i>	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-401-031	R1-1	SF	#1	1.0	1	1.0	348 S. Railroad Avenue	ROMERO LUZ ELENA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-032	R1-1	SF	#1	1.0	1	1.0	272 E. Church Street	PALOMINO RICARDO & AMALIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-033	R1-1	SF	#1	1.0	1	1.0	264 E. Church Street	GAYTAN MARIA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-034	R1-1	SF	#1	1.0	1	1.0	265 E. Bonita Street	QUINTANAR LUZ MARIA TRUSTEE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-401-035	R1-1	SF	#1	1.0	1	1.0	273 E. Bonita Street	SANCHEZ RIGOBERTO		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-002	R1-1	SF	#4	1.0	1	1.0	217 E. Church Street	AGUAYO ISIDORO & EMILIA JT		Mobile Homes (free standing)	per unit	1	4	1.00	No	1.00
B	023-402-007	R1-2	SF	#1	1.0	2	2.00	236 E. Date Street	JIMENEZ ALFRED & MARIA CORTEZ JT	<i>Billed 1-Field Verified</i>	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-402-008	R1-1	SF	#1	1.0	1	1.0	232 E. Date Street	PEREZ FRANK C		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-009	R1-1	SF	#1	1.0	1	1.0	220 E. Date Street	CARLON CARLOS A & ALMA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-011	R1-1	SF	#1	1.0	1	1.0	294 E. Date	IMAGANA CARMEN S TRUSTEE		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-012	R1-1	SF	#1	1.0	1	1.0	210 E. Date	VALENZUELA ELISA & FUENTES ELISA R JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-015	R1-1	SF	#1	1.0	1	1.0	415 S. Imperial Avenue	CARAMBAS PEGGY HURTADO BELLE JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-016	R1-1	SF	#1	1.0	1	1.0	215 E. Church Street	IMANEES CHRISTINE J & MAHLON H		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-017	R1-1	SF	#1	1.0	1	1.0	231 E. Church Street	KUMAR BHARAT & FALGUNI TRS & ET AL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-402-018	R1-1	SF	#1	1.0	1	1.0	239 E. Church Street	FERNANDEZ ANA C		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-020	R1-1	SF	#1	1.0	1	1.0	247 E. Church Street	PALOMINO BENITO O & ALICIA R EST OF JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-021	R1-1	SF	#1	1.0	1	1.0	255 E. Church Street	VELARDE ANTONIO & GREGORIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-022	R1-1	SF	#1	1.0	1	1.0	488 S. Railroad Avenue	FLORES FIDEL J & WENDALYN C JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-023	R1-1	SF	#1	1.0	1	1.0	272 E. Date Street	OTANEA BEATRIZ		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-024	R1-1	SF	#1	1.0	1	1.0	264 E. Date Street	GAYTAN HUGO A & MARIA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-025	R1-1	SF	#1	1.0	1	1.0	256 E. Date Street	MERCADO ALMA & ANCHETA JESSICA L JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-026	R1-1	SF	#1	1.0	1	1.0	248 E. Date Street	ORTIZ UBALDO & SIMONA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-027	R1-1	SF	#1	1.0	1	1.0	263 E. Church Street	CATANEDA FILIBERTO & IRMA JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-028	R1-1	SF	#1	1.0	1	1.0	271 E. Church Street	JONES RICHARD O SR		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-402-029	R1-1	SF	#1	1.0	1	1.0	402 S. Railroad Avenue	VASQUEZ JUAN		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-411-001	C	Water Disp	NA	NA	0	0.00	315 S. Sorenson	ADORE INC & CUEN MARINA M	<i>A quia 2/0/0</i>			0	0			
B	023-411-002	R1-1	SF	#1	1.0	1	1.0	119 E. Bonita Street	PAVIS LISA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-003	R1-1	SF	#1	1.0	1	1.0	125 E. Bonita Street	HERNANDEZ SARA ANN		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-004	R1-1	SF	#1	1.0	1	1.0	133 E. Bonita Street	FLORES CAROL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-005	R1-1	SF	#1	1.0	1	1.0	141 E. Bonita Street	GOMEZ RAMONA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-006	R1-1	SF	#1	1.0	1	1.0	159 E. Bonita Street	GUTIERREZ GRACIE RAE GARCIA JT ETAL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-007	R1-1	SF	#1	1.0	1	1.0	163 E. Bonita Street	PINEDO JOVITA ETAL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-008	R1-1	SF	#1	1.0	1	1.0	165 E. Bonita Street	TAXAM LLC		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-009	R1-1	SF	#1	1.0	1	1.0	173 E. Bonita Street	MORALES RITA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-010	R1-1	SF	#1	1.0	1	1.0	310 S. Imperial Avenue	ALARCON ROBERTO & AMELIA M JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-011	R1	Church	#18	0.017	65	2.00	182 E. Church Street	FIRST ASSEMBLIES OF GOD INC	<i>Church Verified</i>	Church with kitchen	per seat	65	18	0.02	Yes	1.11
B	023-411-012	R1-1	SF	#1	1.0	1	1.0	170 E. Church Street	BANAGA ARCANGEL & ESTHER C JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-013	R1-1	SF	#1	1.0	1	1.0	160 E. Church Street	ABUJO DENNIS P & ETAL		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-014	R1-1	SF	#1	1.0	1	1.0	152 E. Church Street	SANCHEZ GLORIA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-015	R1-2	SF	#1	1.0	2	2.00	148 E. Church Street	HERNANDEZ MARIA GUADALUPE		Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-411-016	R1-1	SF	#1	1.0	1	1.0	140 E. Church Street	CASTANEDA GRACIELA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-017	R1-1	SF	#1	1.0	1	1.0	130 E. Church Street	HURTADO ALMA		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-018	R1-1	SF	#1	1.0	1	1.0	124 E. Church Street	SABALA IGNACIO & GUADALUPE JT		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-411-019	C	SF	#1	1.0	2	2.00	327 S. Sorenson Avenue	EMMA BARROS & BARROS ROBERT	<i>2nd Unit Not Billed</i>	Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-412-001	C	Church	#18	0.017	200	4.00	133 E. Church Street	ROMAN CATHOLIC BISHOP OF SD	<i>Church Building</i>	Church with kitchen	per seat	200	18	0.02	Yes	3.40
NB	023-412-002	C	Office	#47	0.05	1	1.00	133 E. Church Street	ROMAN CATHOLIC BISHOP OF SD	<i>Office</i>	Office Buildings	per employee	1	47	0.05	Yes	1.00
NB	023-412-003	R1	Hall	#8	0.005	200	1.00	133 E. Church Street	ROMAN CATHOLIC BISHOP OF SD	<i>Church Hall</i>	Assembly Halls	per seat	200	8	0.01	Yes	1.00

X	023-412-004	R1	Parking	NA	1.0	0	0.00	133 E. Church Street	ROMAN CATHOLIC BISHOP OF SD	Church Parking		0	0	1.00	No	1.00
B	023-412-005	R1-1	SF	#1	1.0	1	1.0	151 E. Church Street	VELASCO JUAN ANTONIO		per dwelling	1	1	1.00	No	1.00
B	023-412-008	R1-1	SF	#1	1.0	1	1.0	448 S. Imperial Avenue	BARAJAS IGNACIO & RAFAELA PEREZ		per dwelling	1	1	1.00	No	1.00
B	023-412-009	R1-1	SF	#1	1.0	1	1.0	174 E. Date	BANAGA HESQUIO & ALMA JT		per dwelling	1	1	1.00	No	1.00
B	023-412-010	R1-1	SF	#1	1.0	1	1.0	168 E. Date Street	RUIZ DANIEL & LAURA E JT		per dwelling	1	1	1.00	No	1.00
B	023-412-011	R1-1	SF	#1	1.0	1	1.0	158 E. Date Street	CONTRERAS LUCIANO MIRELES		per dwelling	1	1	1.00	No	1.00
X	023-412-012	R1-0	NoDev	#1	1.0	0	0.00	150 E. Date	REGALADO LILIA M		per dwelling	0	1	1.00	No	0.00
B	023-412-013	R1-1	SF	#1	1.0	1	1.0	142 E. Date Street	VEGA IMELDA A. & FRANCISCO A. JT		per dwelling	1	1	1.00	No	1.00
NB	023-412-014	R1-1	SF	#1	1.0	1	1.0	134 E. Date	CORONA GUADALUPE	Field Verified	per dwelling	1	1	1.00	No	1.00
B	023-412-015	R1-2	SF	#1	1.0	2	2.00	128 E. Date Street	LUNA ROMAN J B & MARIA JT	Only Billed 1 Unit	per dwelling	2	1	1.00	No	2.00
X	023-412-016	R1-0	NoDev	#1	1.0	1	1.0	None	ROMAN CATHOLIC BISHOP OF SD		per dwelling	1	1	1.00	No	1.00
X	023-412-017	C	NoDev	#1	1.0	0	0.00	110 Date Street	QUIROZ GEORGE & ETAL		per dwelling	0	1	1.00	No	0.00
B	023-412-018	C	SF	#1	1.0	1	1.0	102 E. Date Street	LOPEZ HECTOR & LISA		per dwelling	1	1	1.00	No	1.00
B	023-412-020	R1-1	SF	#1	1.0	1	1.0	165 E. Church Street	VELAZCO TERESA M		per dwelling	1	1	1.00	No	1.00
B	023-412-022	R1-1	SF	#1	1.0	1	1.0	185 E. Church Street	FLORES LUIS G & MARIA G JT		per dwelling	1	1	1.00	No	1.00
NB	023-412-023	R1-1	Vacant	#1	1.0	1	1.0	190-300 Church	FLORES LUIS G & MARIA G JT	Field Verified	per dwelling	1	1	1.00	No	1.00
B	023-421-001	R1-0	SF	#1	1	1	1.00	311 S. Park Avenue	BAXTER CHESTER G		per dwelling	1	1	1.00	No	1.00
B	023-421-002	R1-0	SF	#1	1	1	1.00	171 W. Bonita Street	DUARTE JOSE P & ESTHER A JT		per dwelling	1	1	1.00	No	1.00
B	023-421-003	R1-0	SF	#1	1	1	1.00	163 W. 157 161 163 W. B	TAYLOR JAMES D & ASHLEY JT		per dwelling	1	1	1.00	No	1.00
B	023-421-004	R1-0	SF	#1	1	1	1.00	149 W. Bonita Street	JIMENEZ MARIA ELENA		per dwelling	1	1	1.00	No	1.00
X	023-421-005	R1-0	NoDev	#1	1	0	0.0	141 Bonita Place	VASQUEZ LEONARD JOHN		per dwelling	0	1	1.00	No	0.00
B	023-421-006	R1-0	SF	#1	1	1	1.00	135 W. Bonita	MORENO ANTONIO		per dwelling	1	1	1.00	No	1.00
B	023-421-009	C	SF	#1	1.0	1	1.00	310 S. Sorenson Avenue	OROZCO EMMA B & MARCOS C TRUSTEES		per dwelling	1	1	1.00	No	1.00
X	023-421-010	C	NoDev	NA	NA	0	0.00	346 S. Sorenson Avenue	VASQUEZ MARK & VASQUEZ LEONARD JOHN		per dwelling	0	0			
B	023-421-011	C	SF	#1	1	1	1.00	110 W. Church Street	RIVAS RAYMOND & MARY ANGIE JT		per dwelling	1	1	1.00	No	1.00
B	023-421-012	R1-1	SF	#1	1	1	1.00	120 W. Church	MARTINEZ GENARO		per dwelling	1	1	1.00	No	1.00
B	023-421-013	R1-1	SF	#1	1	1	1.00	130 W. Church Street	HERNANDEZ RAYMOND F & VERONICA		per dwelling	1	1	1.00	No	1.00
B	023-421-014	R1-1	SF	#1	1	1	1.00	138 W. Church Street	CORTIZ MARIA TERESA		per dwelling	1	1	1.00	No	1.00
X	023-421-015	R1-0	NoDev	#1	1	1	0.0	140 W. Church	HRI HOLDINGS LLC		per dwelling	1	1	1.00	No	1.00
X	023-421-016	R1-0	NoDev	#1	1	1	0.0	150 W. Church	RSJ CAPITAL LLC		per dwelling	1	1	1.00	No	1.00
X	023-421-017	R1	Church	#18	0	0	0.00	180 W. Church	CALPATRIA COMMUNITY CH INC	Parking Lot	per seat	0	18	0.02	Yes	1.00
B	023-421-018	R1	Church	#18	0.017	150	3.00	182 W. Church Street	UNION CONGREGATIONAL CHURCH		per dwelling	150	18	0.02	Yes	2.55
NB	023-421-020	R1-1	SF	#1	1	1.0	119 W. Bonita Street	SAIZA BENJAMIN JT ETAL		per dwelling	1.0	1	1.00	No	1.00	
B	023-421-021	R1-1	SF	#1	1	1.0	117 W. Bonita Street	LEDESMA ARMANDO & TRINIDAD		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-001	R1-1	SF	#1	1	1.0	175 W. Church Street	SAMPSON GLENN B EST OF		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-002	R1-1	SF	#1	1	1.0	167 W. Church Street	TORRES JOSE & TORRES JESSE D JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-003	R1-1	SF	#1	1	1.0	165 W. Church Street	HOLMES JEAN E		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-004	R1-1	SF	#1	1	1.0	147 W. Church Street	CHAVEZ DIANA ISABEL		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-005	R1-1	SF	#1	1	1.0	145 W. Church Street	FLORES ANITA J & LUIS S JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-006	R1-1	SF	#1	1	1.0	133 W. Church Street	RAMIREZ ELIZABETH		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-007	R1-1	SF	#1	1	1.0	125 W. Church Street	BRAMBILA CARLOS & GLORIA JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-008	R1-1	SF	#1	1	1.0	117 W. Church Street	PROO CASIMIRA MARTINEZ		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-009	C	SF	#1	1	1.0	107 W. Church Street	MARTINEZ CASIMIRA		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-011	R1-1	SF	#1	1	1.0	130 W. Date Street	VEGA FRANCISCO & IMELDA A JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-013	R1-1	SF	#1	1	1.0	156 W. Date Street	SAVALA MANUEL & SPENCE FRANCES		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-014	R1-1	SF	#1	1	1.0	170 W. Date Street	POWELL ROBERT E & CHERYL L JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-015	R1-1	SF	#1	1	1.0	134 W. Date Street	COUNCE LONNIE R & LORRAINE MARIE JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-016	R1-1	SF	#1	1	1.0	142 W. Date Street	VALDEZ STEVEN C & VALDEZ CAROLINA JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-017	C	SF	#1	1	1.0	102 W. Date Street	ORTIZ JUAN & TEODORA JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-018	C	SF	#1	1	1.0	110 W. Date Street	HURZO PAULA CHAVEZ VILLA		per dwelling	1.0	1	1.00	No	1.00	
B	023-422-019	R1-1	SF	#1	1	1.0	120 W. Date Street	RAMIREZ ELIZABETH		per dwelling	1.0	1	1.00	No	1.00	
B	023-431-001	R1-1	SF	#1	1	1.0	351 S. International	ROMERO LAURA LOPEZ		per dwelling	1.0	1	1.00	No	1.00	
X	023-431-002	R1-0	NoDev	NA	NA	0	0.00	None	ROMERO LAURA LOPEZ		per dwelling	0	0			
B	023-431-003	R1-1	SF	#1	1	1.0	327 W. Bonita Street	GONZALEZ ARTURO		per dwelling	1.0	1	1.00	No	1.00	
B	023-431-004	R1-1	SF	#1	1	1.0	325 W. Bonita Street	SPENCE MICHAEL B		per dwelling	1.0	1	1.00	No	1.00	
B	023-431-005	R1-1	SF	#1	1	1.0	321 W. Bonita Street	ALLEN ROY KYLE TRUSTEE		per dwelling	1.0	1	1.00	No	1.00	
X	023-431-007	R1-0	NoDev	NA	NA	0	0.00	None	CARDENAS JOSE LUIS & MARTHA H JT		per dwelling	0	0			
B	023-431-008	R1-1	SF	#1	1	1.0	346 S. Lake Avenue	JONES TROY & MAGGI JT		per dwelling	1.0	1	1.00	No	1.00	
B	023-431-009	R1-1	SF	#1	1	1.0	316 W. Church Street	LUNARES ANTONIO		per dwelling	1.0	1	1.00	No	1.00	
B	023-431-010	R1-1	SF	#1	1	1.0	328 W. Church	HERNANDEZ FRANCISCO & MARIA JT		per dwelling	1.0	1	1.00	No	1.00	

B	023-431-011	R1-1	SF	#1	1	1.0	1.0	332 W. Church Street	FISCHER JUANITA SUE			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-431-012	R1-1	SF	#1	1	1.0	1.0	340 W. Church	LOPEZ MARIA & ANA LAURA JT			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
NB	023-431-013	R1-1	SF	#1	1	1.0	1.0	350 W. Church Street	ROMERO CESAR Q	Not Habitable		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-431-014	R1-1	SF	#1	1	1.0	1.0	308 S. Lake Avenue	GRIJALVA MARIO & GRIJALVA JESSICA			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-431-015	R1-1	SF	#1	1	1.0	1.0	312 S. Lake Road	CANO BENITO L & JACQUELINE STAR JT			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-432-001	R1-2	SF	#1	1	2	2.0	303 S. Lake Road	HOSKINS KENNETH & TIFFANY DIAN			Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
NB	023-432-002	R1-1	SF	#1	1	1.0	1.0	321 S. Lake Road	BALDERAMA JOSE REFUGIO	Field Verified		Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-432-003	R1-1	SF	#1	1	1.0	1.0	321 W. Bonita Street	AMIDON JAMES E & ERMELINDA J JT			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-432-004	R1-1	SF	#1	1	1.0	1.0	219 W. Bonita Street	HERNANDEZ ANTONIA R			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-432-005	R1-1	SF	#1	1	1.0	1.0	340 S. Park Avenue	CALIPATRIA COMMUNITY CHURCH			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-432-006	R1-1	SF	#1	1	1.0	1.0	345 S. Lake Road	AMIDON VIRGINIA			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-432-007	R1-1	SF	#1	1	1.0	1.0	341 S. Lake Street	CORONADO GABRIEL & JOSEFINA JT			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-432-008	R1-1	SF	#1	1	1.0	1.0	339 S. Lake Road	BALDERAMA JOSE R			Single Family Dwelling	per dwelling	1.0	1	1.00	No	1.00
B	023-433-001	R1	SF	#1	1.0	1	1	401 S. Lake Avenue	GONZALEZ JUAN & CAROLINA JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-433-002	R1	SF	#1	1.0	1	1	223 W. Church Street	RUBALCAVA JUAN & CARMEN BANAGA			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-433-003	R1	SF	#1	1.0	1	1	121 W. Church Street	PERALTA ERNEST			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-433-004	R1	SF	#1	1.0	1	1	404 S. Park Avenue	WATKINS GAIL			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-433-005	R1	SF	#1	1.0	1	1	206 W. Date Street	ANSON GLORIA V			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-433-006	R1-2	SF	#1	1	2	2.0	212 W. Date Street	LEON CARMEN H			Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-433-007	R1-2	SF	#1	1	2	2.0	445 S. Lake Way	DELGADO RAMON & EVA LUZ JT			Single Family Dwelling	per dwelling	2	1	1.00	No	2.00
B	023-434-001	R1-1	SF	#1	1	1	1	345 W. Church Street	ERICKSON DARIK A			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-002	R1-1	SF	#1	1	1	1	341 W. Church	VASQUEZ FRANCISCO & URBANA JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-003	R1-1	SF	#1	1	1	1	335 W. Church	DOMINGUEZ RUBEN & MARIA C			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-004	R1-1	SF	#1	1	1	1	323 W. Church	HINOJOSA SAUL & ELSA JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-005	R1-1	SF	#1	1	1	1	321 W. Church	HERNANDEZ LUIS & EVA JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-006	R1-1	SF	#1	1	1	1	404 S. Lake Avenue	SHAYAMA JAMES CASEY & LINDA SUE JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-434-007	R1-1	SF	#1	1	1	1	420 S. Lake Way	SHAMOUN HANI			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-008	R1-1	SF	#1	1	1	1	424 S. Lake Avenue	NAVARRO DAVID & MEDINA LISA JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-009	R1-1	SF	#1	1	1	1	316 W. Date Street	LUNA MIGUEL & MARIA BELEN JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-010	R1-1	SF	#1	1	1	1	330 W. Date Street	HURTADO VICTOR & MANCY JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-011	R1-1	SF	#1	1	1	1	332 W. Date Street	ZENDEJAS SILVIA & VANESA & EDDIE JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-013	R1-1	SF	#1	1	1	1	346 W. Date Street	DAVILA JULIO & AURORA & CARLOS JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-434-014	R1-1	SF	#1	1	1	1	348 W. Date Street	DURAZO CANDIDA & DURAZO FRANK			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-441-001	R1-1	SF	#1	1	1	1	501 S. International Blvd	DELGADILLO EFRAIN			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-441-002	R1-1	SF	#1	1	1	1	343 W. Date Street	EGGERS JOHN & CHRISTINE REYNOLDS			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-441-004	R1-1	SF	#1	1	1	1	331 W. Date Street	RAMOS CARLOS JIMENEZ			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-441-005	R1-0	NoDev	NA	NA	0	0.00	325 W. Date Street	CHAVEZ SUSANA GARCIA			Single Family Dwelling	per dwelling	0	0			
B	023-441-006	R1-1	SF	#1	1	1	1	502 S. Lake Avenue	VISTA JOHNATHAN CAIN	Same House 2 lots		Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-441-007	R1-1	SF	#1	1	0	0.00	502 S. Lake Avenue	VISTA JOHNATHAN CAIN	Same House 2 lots		Single Family Dwelling	per dwelling	0	0			
B	023-441-008	R1-1	SF	#1	1	1	1	520 S. Lake Avenue	TAFPOLLA VELIA DOLORES			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-441-009	R1-1	SF	#1	1	1	1	528 S. Lake Avenue	HARRIS ERNEST W & RETA JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-441-010	R1-1	SF	#1	1	1	1	540 S. Lake Avenue	DOMBROWSKI ALMA			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	023-441-011	R1-1	SF	#1	1	1	1	322 W. Elder Street	TAYLOR JAMES D & TAYLOR ASHLEY F JT	Not Habitable		Single Family Dwelling	per dwelling	0	0			
X	023-441-012	R1-0	NoDev	NA	NA	0	0.00	334 W. Elder Street	HATFIELD KEITH D. & JO THOMAS JT	Same House 2 lots		Single Family Dwelling	per dwelling	0	0			
B	023-441-013	R1-1	SF	#1	1	1	1	334 W. Elder Street	HATFIELD KEITH D. & JO THOMAS JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-441-014	R1-1	SF	#1	1	1	1	344 W. Elder Street	LOPEZ SANDRA			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-441-015	R1-1	SF	#1	1	1	1	547 S. International Blvd	CASTANEDA IRMA			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-441-016	R1-0	NoDev	NA	NA	0	0.00	None	EGGERS JOHN & CHRISTINE REYNOLDS			Single Family Dwelling	per dwelling	0	0			
X	023-441-017	R1-0	NoDev	NA	NA	0	0.00	None	EGGERS JOHN & CHRISTINE REYNOLDS			Single Family Dwelling	per dwelling	0	0			
B	023-442-001	R1-1	SF	#1	1	1	1	502 S. Park Avenue	RIOS FRANCISCO CORTEZ JR			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-442-002	R1-1	SF	#1	1	1	1	514 S. Park Avenue	TAYLOR KIM D TRUSTEE			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-442-003	R1-1	SF	#1	1	1	1	530 S. Park Avenue	HERNANDEZ JUAN L & AIDA N JT			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-442-004	R1-1	SF	#1	1	1	1	544 S. Park Avenue	LEDEZMA JESUS & ZAVALA JUANITA			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-442-005	R1-1	SF	#1	1	1	1	234 W. Elder Street	HATFIELD KEITH D & JO T			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-442-006	R1-1	SF	#1	1	1	1	521 S. Lake Avenue	DEARBORN COLLEEN DIANNE			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-442-007	R1-1	SF	#1	1	1	1	501 S. Lake Avenue	SJK VENTURES LLC			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-443-001	R1-1	SF	#1	1	1	1	610 S. Park Avenue	CORN DAVID & CORN RHONDA			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-443-002	R1-1	SF	#1	1	1	1	620 S. Park Avenue	BALDERAMA LUIS			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-443-003	R1-1	SF	#1	1	1	1	630 S. Park Avenue	CASTRO JUAN DERO TEO & ESMERALDA			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-443-004	R1-1	SF	#1	1	1	1	220 Fern Avenue	MEDINA ROMUALDO JOHN JR			Single Family Dwelling	per dwelling	1	1	1.00	No	1.00

B	023-483-016	R1-1	SF	#1	1.0	1	1,430 W. Date Street	GARCIA MARIA TERESA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-483-017	R1-1	SF	#1	1.0	1	1,420 W. Date Street	AMIAL JESUS A & SONIA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-007	R1-1	SF	#1	1.0	1	1,410 Fan Palm Court	TURNER JAMES R & DEBORAH JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-008	R1-1	SF	#1	1.0	1	1,420 Fan Palm Court	REVES JOHN T	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-009	R1-1	SF	#1	1.0	1	1,430 Fan Palm Court	LANDIN JESS J & SARA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-010	R1-1	SF	#1	1.0	1	1,440 Fan Palm Court	CULLORS CHARLES E & MINERVA R JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-011	R1-1	SF	#1	1.0	1	1,460 Fan Palm Court	WANNING JOSEPH	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-012	R1-1	SF	#1	1.0	1	1,602 Laurel Lane	FONG SIU LAN TR	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-013	R1-1	SF	#1	1.0	1	1,616 Laurel Lane	ESTRADA CARLOS B & CINTHYA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-014	R1-1	SF	#1	1.0	1	1,626 Laurel Lane	ALVAREZ MARIA T	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-015	R1-1	SF	#1	1.0	1	1,632 Laurel Lane	BUTLER CAL G & ELIZABETH P JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-016	R1-1	SF	#1	1.0	1	1,640 Laurel Lane	PENCE-ESPINOZA CHRISTINA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-017	R1-1	SF	#1	1.0	1	1,646 Laurel Lane	LYERLY AARON & ADELICIA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-018	R1-1	SF	#1	1.0	1	1,650 Laurel Lane	HATFIELD BRIAN & LRIANA JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-019	R1-1	SF	#1	1.0	1	1,660 Laurel Lane	MIATA LOUIS JR & CHAVEZ MARIA	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-020	R1-1	SF	#1	1.0	1	1,670 Laurel Lane	LAPENA ESTEFANA L	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-021	R1-1	SF	#1	1.0	1	1,680 Laurel Avenue	STANFORD GARY D	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-022	R1-1	SF	#1	1.0	1	1,415 W. Date Street	ZENDEJAS GABRIEL H	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-023	R1-1	SF	#1	1.0	1	1,425 W. Date Street	ELIAS M E & ELIAS M SR&RAMIREZ	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-024	R1-1	SF	#1	1.0	1	1,435 W. Date Street	NAVARRO ARTURO R	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-025	R1-1	SF	#1	1.0	1	1,445 W. Date Street	SILVA EVERARDO & SOCORRO F JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-026	R1-1	SF	#1	1.0	1	1,455 W. Date Street	NELSON ROGER NJR & MARIA R JT	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
B	023-484-027	R1-1	SF	#1	1.0	1	1,465 W. Date Street	ROMERO LUZ ELENA & MAX A	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	023-484-028	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-029	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-030	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-031	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-032	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-033	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-034	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-035	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-036	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-037	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-038	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-484-039	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
NB	023-485-005	R1-2	SF	NA	1.0	2	2,000 West Lyerly Road Future Retention Basin	PAROS JOHN & URSULA JT CITY OF CALIPATRIA	Single Family Dwelling	per dwelling	0	0	0	No	0.00
X	023-485-006	R1-0	NoDev	NA	NA	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	0	0	No	0.00
X	023-485-007	R1-0	NoDev	NA	NA	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	0	0	No	0.00
X	023-486-001	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-002	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-003	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
B	023-486-004	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-005	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-006	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-007	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-008	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-009	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-010	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-011	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-012	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-013	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-014	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-015	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-016	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-017	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	023-486-018	R1-0	NoDev	#1	1.0	0	0/None	PASEO DEL SOL NORTE LLC	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
NB	024-260-014	C	SF	#1	1.0	1	1,6340 US HIGHWAY 111	MARTINEZ MARIA R JT ETAL	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00
X	024-260-016	C	NoDev	#1	1.0	0	0/None	MARANTO CHARLES D ETAL	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
NB	024-260-040	C	SF	#1	1.0	1	1,6390 US HIGHWAY 111	JAWOUSA SAMVIR PUTRUS & AMY PUTRUS	Single Family Dwelling	per dwelling	1	1	1.00	No	1.00
X	024-260-052	I	NoDev	#1	1.0	0	0/None	SOUTHERN PACIFIC COMPANY	Single Family Dwelling	per dwelling	0	1	1.00	No	0.00

B	024-260-059	I	Factory	#25	.088	2	1.00	600 South Brown	HELENA CHEMICAL COMPANY	Factory with showers	per employee	2	25	0.09	Yes	1.00
X	024-260-070	I	Factory	#25	.088	0	0.00	600 South Brown	HELENA CHEMICAL COMPANY	Factory with showers	per employee	0	25	0.09	Yes	1.00
NB	023-050-006	R	SF	#61	2	1	2.00	28 W. Young Road	KYLE S RHODES	Single Family Dwelling "Outsit"	per dwelling	1	61	2.00	No	2.00
NB	023-050-006	R	Vacant	#61	2	1	2.00	28 W. Young Road	KYLE S RHODES	Single Family Dwelling "Outsit"	per dwelling	1	61	2.00	No	2.00
NB	023-050-037	R	SF	#61	2	1	2.00	6585 Corn Road	EDGAR RAY SELF II/CLAUDIA G SELF	Single Family Dwelling "Outsit"	per dwelling	1	61	2.00	No	2.00
NB	023-050-036	R	SF	#61	2	1	2.00	6586 Riley Road	R J MEDINA TE/CALSADA MEDINA V	Single Family Dwelling "Outsit"	per dwelling	1	61	2.00	No	2.00
NB	023-010-019	R	SF	#61	2	1	2.00	6603 English Road	MARIO BENAVIDES/HERMINIA GALLO	Single Family Dwelling "Outsit"	per dwelling	1	61	2.00	No	2.00
NB	023-010-005	R	SF	#61	2	1	2.00	6607 English Road	MARIO BENAVIDES/HERMINIA GALLO	Single Family Dwelling "Outsit"	per dwelling	1	61	2.00	No	2.00

1361.24

Land Use Codes:

- GOV Government
- C Commercial
- OS Open Space
- R Rural Residential
- R1-0 SF Residential-Zero Unit
- R1-1 SF Residential-One Unit
- R1-2 SF Residential-Two Units
- R2-1 Medium TwoFamily Residential-1 Unit
- R2-2 Medium TwoFamily Residential-2 Units
- R3-81 High Density Residential-81 Units
- R4 Mobile Home Park

AN ORDINANCE OF THE CITY OF CALIPATRIA

ESTABLISHING USER CHARGES FOR SEWER SERVICES BASED ON EQUIVALENT DWELLING UNITS

WHEREAS, the City of Calipatria has constructed wastewater collection and treatment facilities to serve the Calipatria community;

WHEREAS, it is the City of Calipatria's intent to establish proportionate user charges that places the costs of service and treatment directly on the sources of pollution and maintains financial self-sufficiency;

WHEREAS, the City of Calipatria must pay for the operation and maintenance expenses associated with said collection and treatment works and charges the users of said treatment works accordingly;

NOW THEREFORE, BE IT ORDAINED By the City of Calipatria that the following user charges are established:

SECTION 1: Intent. It is determined and declared to be necessary and conducive to the protection of the public health, safety, welfare and convenience of the City of Calipatria to collect charges from all users who contribute wastewater to the Calipatria Wastewater Collection and Treatment System. The proceeds of such charges so derived will be used for the purpose of operating and maintaining the public wastewater treatment system.

SECTION 2: Terms & Definitions. Unless the context specifically indicates otherwise, the meaning of terms used in this ordinance shall be as follows:

- a) **Residential User** shall mean any contributor to the City's collection and treatment system whose lot, parcel, or real estate or building which is used for domestic dwelling purposes only.
- b) **Commercial User** shall mean all retail stores, restaurants, office building, laundries, and other private business and service establishments.
- c) **Industrial User** shall include any non-governmental, non-residential operation including but not limited to manufacturing, fabrication, processing of products including storage, warehousing and other similar types of enterprises that use the City's collection and wastewater treatment.
- d) **Institutional User** shall include social, charitable, religious and education activities such as schools, churches hospitals, nursing homes and penal institutions.
- e) **Governmental User** shall include legislative, judicial, administrative, and regulatory activities of Local, State and Federal Government, except penal institutions.
- f) **User Charge** shall mean that portion of the total wastewater service charge which is levied in a proportional and adequate manner for the cost of operation, maintenance and replacement of wastewater collection and treatment facilities.

SECTION 3: Sewer Connection Fee. For each new, additional or renewal sewer connection or user within or outside of the City Limits, a sewer connection fee shall apply regardless of the type of use. A sewer connection fee of \$1,200 per unit/connection was previously established under Ordinance 05-002 and shall continue to be imposed.

SECTION 4: Equivalent Dwelling Units. Each user shall pay for the services provided by the City of Calipatria based on Equivalent Dwelling Units. One equivalent dwelling unit (EDU) is equal to an approximation of the amount and treatment demand of sewage generated by an average single-family residence. The incorporated EDU assignments were used using Environmental Protection Administration (EPA) Guidelines as provided by the Rural Community Assistance Corporation.

SECTION 5: User Fees. The City Council established the equivalent dwelling unit fee of \$22.05 per residential family under Ordinance 05-0002 and wishes to continue the established fee as a base for calculating EDU costs. The minimum fee is 1.00 EDU per use, per month. The City Council of the City of Calipatria does hereby establish, determine and impose the following Equivalent Dwelling Unit factors for sewer collection and treatment service availability:

- a) **Residential Users-** Each residential structure shall have a separate, individual sewer lateral that shall connect to the City’s system. In instances where there are multiple types of residential uses, the EDU for each use shall be calculated and added together to determine the total EDU’s for the parcel. Residential sewer service charges shall be assigned in terms of Equivalent Dwelling Unit(s) as follows:

	EDU
1. Single Family Residence	1.0
2. Apartments, per individual living unit	1.0
3. Condominiums, per unit	1.0
4. Mobile Homes (free standing), per unit	1.0
5. Mobile Home Parks, per space/lot	1.0

- b) **Commercial Users.** Each non-residential commercial structure shall have a separate, individual sewer lateral that shall connect to the City’s system. Strength of discharge was considered. Low strength commercial users would be offices, retail stores, and similar uses. Medium strength commercial users would be grocery stores, laundry facilities, bakeries and similar uses. High strength commercial users would be restaurants, full service supermarkets, butchers and similar uses. In instances where there are multiple commercial uses in one parcel, the EDU for each use shall be calculated and added together to determine the total EDU’s for the parcel. Sewer service charge shall be assigned in terms of Equivalent Dwelling Unit(s) as follows:

	EDU
1. Assembly or Dance Halls	1.0 for every 200 seats or fraction thereof

2.	Beauty Shop/Barber Shop	1.0 if 3 seats or under 2.0 if over 3 seats
3.	Butcher Shops	1.0 if ancillary to market 2.0 if stand alone business
4.	Car Wash automatic	1.5 per bay
5.	Car Wash manual	1.0 per manual bay
6.	Food Service restaurant/bakery (not 24 hours)	1.0 if 12 seats or under 2.0 if over 12 seats
7.	Food Service restaurant (24 hour service)	1.0 for every 8 seats
8.	Food Service tavern/bar	1.0 for every 12 seats
9.	Gas (fuel) Station	1.25 per fuel pump
10.	Motels/Hotels	0.25 per unit
11.	Office Buildings	1.0 for up to 20 employees
12.	RV Park (defined as those having less than 6 months residency and providing individual connections or sewer dump station services to its clientele)	0.313 per space
13.	Retail Stores/Grocery Markets	1.0 for up to 20 employees

c) **Industrial Users.** Each non-residential, industrial use shall have a separate, individual sewer lateral that shall connect to the City's system. In instances where there are multiple uses in one parcel, the EDU for each use shall be calculated and added together to determine the total EDU's for the parcel. Sewer service charge shall be assigned in terms of Equivalent Dwelling Unit(s) for industrial users as follows:

EDU

1.	Factory without showers	1.0 for every 15 employees
2.	Factory with showers	1.0 for every 11 employees
3.	Ice- Making Plant	1.0
4.	Packing Sheds	1.0 for every 15 employees
5.	Repair Shops/Automotive Service	1.0 for first two bays and .50 for each bay thereafter
6.	Storage Sheds with Restroom(s) on site	1.0

d) **Institutional Users.** Each non-residential, institutional user shall have a separate, individual sewer lateral that shall connect to the City’s system. In instances where there are multiple uses in one parcel, the EDU for each use shall be calculated and added together to determine the total EDU’s for the parcel. Sewer service charge shall be assigned in terms of Equivalent Dwelling Unit(s) for institutional users as follows:

	EDU
1. Nursing and Rest Homes	0.25 for every patient capacity
2. School Elementary	0.038 per pupil
3. School Junior & High	0.050 per pupil
4. Swimming pool without showers	0.01 per swimmer capacity
5. Swimming pool with showers	0.018 per swimmer capacity
7. Church with no kitchen	1.0 for every 90 seats
8. Church with kitchen	1.0 for every 60 seats
9. Private Penal Institution	0.25 per inmate capacity, plus 0.25 per inmate beyond the designed inmate capacity ¹

¹ Penal Institutions (Public or Private) may be required to install a flow meter, at their own expense, and be assessed a cost per gallon of discharged wastewater.

- e) **Governmental User.** City of Calipatria owned and operated facilities shall not be assessed a sewer collection fee unless the structure/facility is leased to other agencies (public or private).
- f) **Unincorporated Users.** System Users that are located outside of the incorporated City Limits shall be assessed double the rates established for the corresponding user EDU assessment.
- g) **Exceptions.** Railway lines, agriculture land, desert, wind power, solar power, retention basins, residential undeveloped land, and pipelines, are not charged. An office building on any of these properties hooked up to the sewer system will be charged as an office.
- h) **Vacant Structures.** Vacant property that has a sewer lateral connection to the City’s wastewater system shall be assessed the corresponding fee of the most recent use. The City does not have

the capacity to monitor vacancies. In order for a sewer lateral that is connected to the City's system to not be levied or assessed a sewer service charge, the lateral must be capped at the expense of the property owner. When a property owner notifies the City in writing that a lateral has been capped and the City has verified that the sewer line is capped, the parcel shall no longer collect a sewer service charge.

SECTION 5: Change of classification. Whenever the City finds that the use of a property has changed so that the classification to be used as a basis for determining monthly sewer charges has changed, the classification shall change accordingly. The owner shall be notified of the change in classification. The effective date of change in classification shall be the first day of the month following the change.

If an owner believes his/her property is improperly classified, he/she may request a change in classification. This request shall be filed in writing with the accounting officer and shall state the reasons why the owner believes the classification should be changed. Upon receipt of a request for change of classification, the accounting officer shall investigate the request and either change the classification as provided in this section or, if a change is not justified, notify the owner of this fact.

If the use of the property has changed so that the monthly sewer charge will be decreased, the responsibility for notifying the city of the change shall rest with the owner and he shall not be entitled to a refund of sewer charges paid in excess of the proper charges as a result of his failure to notify the city of the change in use. If a change in use results in an increase in monthly sewer charge the responsibility for determining the change in use shall rest with the city and the owner shall not be liable for any back charges for increased sewer charges except where it can be shown that the owner has concealed the fact of the change in use or has knowingly withheld information which could have been used in determining the true circumstances.

SECTION 6: Debt Responsibility and Collection. The property owner of record shall be responsible for payment of the sewer service charge to be collected on a monthly basis. Any agreement between landlords and tenants to the contrary will not relieve the landlord or record owner of the property of the responsibility for payment of the sewer service charges to the City. Unpaid charges shall constitute a debt owing to the City of Calipatria which may be recovered in a manner allowed by law, including the placement of a lien upon the real property. The City of Calipatria may contract with a person or agency, public or private, for the collection of the foregoing charges.

SECTION 7: Severability. If any section, part or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

SECTION 8: Effective Date. This ordinance shall take effect sixty days from and after its adoption, and prior to the expiration of 15-days from the passage thereof shall be published at least once in the Imperial Valley Press, a newspaper of general circulation, together with the names of the members of the City Council voting for and against the same.

PASSED, APPROVED, AND ADOPTED this ___th day of October ____, 2017.

I, Catherine Hoff, City Clerk of the City of Calipatria, DO HEREBY CERTIFY that the foregoing ordinance was duly passed, approved, and adopted by the City Council of said City of Calipatria at a regular meeting thereof held on the ___th day of October 2017, and that the same was approved by the Mayor of said City of Calipatria on said date, and that the same was adopted by the following roll call vote:

AYES:

NOES:

ABSENT:

ATTEST:

Catherine Hoff, City Clerk
City of Calipatria

Proposition 218 Certification

CALIFORNIA CONSTITUTION

ARTICLE 13C (VOTER APPROVAL FOR LOCAL TAX LEVIES)

SECTION 1. Definitions. As used in this article:

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

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

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

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

CALIFORNIA CONSTITUTION

ARTICLE 13C (VOTER APPROVAL FOR LOCAL TAX LEVIES)

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

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

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

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

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

CALIFORNIA CONSTITUTION

ARTICLE 13C (VOTER APPROVAL FOR LOCAL TAX LEVIES)

SEC. 3. Initiative Power for Local Taxes, Assessments, Fees and Charges.

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

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

CALIFORNIA CONSTITUTION

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

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

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

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

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

CALIFORNIA CONSTITUTION

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

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

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

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

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

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

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

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

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

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

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

CALIFORNIA CONSTITUTION

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

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

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

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

(3) Assessments as provided by this article.

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

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

CALIFORNIA CONSTITUTION

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

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

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

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

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

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

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

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

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

CALIFORNIA CONSTITUTION

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

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

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

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

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

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

CALIFORNIA CONSTITUTION

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

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

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

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

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

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

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

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

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

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

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

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

**NOTICE OF PUBLIC HEARING
ON PROPOSED SEWER RATES FOR
CITY OF CALIPATRIA**

**Public Hearings, Thursday December 21 at 6 PM
at City Hall, 125 North Park Avenue, in Calipatria, CA**

(mail merge)
(property owner)
(mailing address)

(APN)
(property address)

WHY ARE YOU RECEIVING THIS NOTICE?

This notice is being furnished to you by the City of Calipatria ("City") pursuant to the California Constitution Article XIII Section D (also known as "Proposition 218"). Under terms of Proposition 218, the City is required to notify property owners and renters of proposed changes to property related fees such as sewer services. This letter serves as notice that the City will hold a public hearing to consider changes to its current sewer rates.

WHAT DO SEWER RATES FUND?

The City provides sewer services to about 740 customers. These sewer services must be financially self-sufficient.

Revenue paid by users of the system are the primary sources of revenue. All revenue generated from your utility payments are used to maintain and operate the sewer system and not any other operation. These revenues must meet all the costs such as electricity, chemicals, maintenance, licensing, fees, salary of staff, repairs, fines, interest, administrative costs and build up reserves for emergency repairs and future replacement of the system when it is time to be replaced.

In the past, the City has relied on government grants to replace the sewer system. While many improvements are funded by government grants, the City will have to rely more and more on its own resources to maintain the sewer system. Nor does the CITY want to burden future generations with debt and a decrepit sewer system. The City believes in responsible financial management of the current sewer system.

WHY ARE RATE CHANGES REQUIRED?

A complete budget review and analysis was done by an independent consultant. This analysis examined the cost to provide sewer services with the objective of promoting a fair and equitable rate structure for all utility customers. Rates need to be adequate to recover the expenses, while ensuring that costs are equitably allocated, so that rates are fair and in proportion to the services received by each user.

The City also recently completed an analysis of the capital replacement requirements. All the capital assets of the City were reviewed and an estimated replacement timeframe and cost were assigned.

These replacements will be partially funded with grants, and the proposed rate increases.

(delete sections)

HOW ARE RATES CALCULATED?

The proposed rate structure for sewer service fees is based on EDUs (Equivalent Dwelling Units). This converts heavy sewer users, like the motel, trailer parks and the apartments, to a common usage level. Each house is 1 EDU. As an example, a motel might be 5 EDUs and an apartment building might be 3 EDUs. These conversions are made using EPA government tables, which are available at the District's office.

All the expenses, loan payments, fines and reserve requirements are divided among the customers, according to their EDUs'. For example, a motel may pay 5 times what a home pays and an apartment building may pay 3 times what a home pays.

NEW RATES

(delete section)

The sewer rates for all customer, other than the prison, will not change. However, a new EDU policy will be enacted that requires all sewer customers to be billed for sewer services at the current rate of \$22.05 per EDU.

The rate for the prison will increase from \$0.0018 per gallon to \$0.0022 per gallon.

MEETING & PROTEST

The purpose of these public hearings is for the **City Council** to consider all comments about the rate increases to be imposed on parcels within the **City**. As the record owner or renter of a parcel identified to be subject to the imposition of the proposed rate increases, you may submit a **written** protest against the proposed rate increases. Provided, however, **if the identified parcel has more than one record owner or renter, only one written protest will be counted.**

Each protest must:

- (1) be in writing;
- (2) state that you are against the proposed sewer rates
- (3) provide the location of the parcel (by APN, **City** account #, or address) and
- (4) include the **original signature of the record owner or renter submitting the protest.**

Protests submitted by e-mail, fax, or other electronic means will **not** be accepted.

Written protests must be submitted by mail to **City of Calipatria, City Hall, 125 North Park Ave. Calipatria, CA 92233**, or in person at the public hearing of **December 21 at 6 PM**. **City** staff will **not** accept protest letters as they all must be mailed to the **above address** or delivered in person at the **December 21, 2017** public hearing. Please identify on the front of the envelope of any protest, whether mailed or submitted in person, that the enclosed letter is for the Proposed Increases of the Sewer Rates.

During the **December 21**, 2017 public hearing the written protests will be tallied by an impartial person. At the conclusion of the public hearing of **December 21**, 2017, the **City Council** will consider adopting the proposed rate changes. Oral comments at the public hearing will **not** qualify as formal protests unless accompanied by a written protest, and delivered as stated above. If, at the beginning of the **December 21**, 2017 public hearing, written protests against the rate increases, as outlined above, are not presented by a **majority of the owners or renters of the identified parcels** upon which the new rates are proposed to be imposed, the **City Council** will be authorized to impose the rate increases as presented here.

Submitted on **xxxxxxx**, as instructed by the **City Council** on **October** 26, 2017,
by **xxxxxxx**

**AVISO DE AUDIENCIA PÚBLICA
SOBRE PROPUESTA DE AJUSTES A LAS TARIFAS DEL
Ciudad de Calipatria**

**Audiencias Públicas, Diciembre 21, 2017 a las 6:00 PM
Oficina Municipal de la Ciudad de Calipatria, 125 North Park, Calipatria, CA**

(mail merge)
(property owner)
(mailing address)

(APN)
(property address)

¿POR QUÉ ESTA USTED RECIBIENDO ESTA NOTIFICACIÓN?

Este aviso le está siendo proporcionado por la ciudad de Calipatria [la Ciudad] de conformidad con la Sección D del Artículo XIII de la Constitución de California (también conocida como "Proposición 218"). Bajo los términos de la Proposición 218, la Ciudad está obligado a notificar a los propietarios e inquilinos de los cambios propuestos a los honorarios relacionados con la propiedad tales como servicios de alcantarillado. Esta carta sirve como aviso que la Ciudad llevará a cabo una audiencia pública para considerar cambios a sus tarifas actuales de alcantarillado.

¿PORQUE SE REQUIEREN CAMBIOS A LAS TARIFAS DE ALCANTARILLADO?

La Ciudad proporciona servicios de alcantarillado a cerca de 740 clientes. Estos servicios de alcantarillado deben ser auto-costeables.

Los ingresos pagados por los usuarios del sistema son las principales fuentes de ingresos. Todos los ingresos generados por sus facturas de servicios públicos se utilizan para mantener y operar el sistema de alcantarillado y ninguna otra operación. Estos ingresos deben cubrir todos los costos tales como electricidad, productos químicos, mantenimiento, permisos, honorarios, salarios del personal, reparaciones, costos administrativos y acumulación de reservas para reparaciones de emergencia y reemplazo futuro del sistema cuando sea tiempo de ser reemplazado.

En el pasado, en lo últimos años la Ciudad ha utilizado subsidios gubernamentales para reemplazar hacer proyectos de infraestructura en el sistema de alcantarillado. Mientras muchas mejoras de infraestructura han sido financiadas con becas de gobierno la Ciudad tendrá que depender cada vez más de sus propios recursos para mantener el sistema de alcantarillado. Tampoco la Ciudad quiere cargar a las generaciones futuras con deuda y un sistema de alcantarillado débil. La Ciudad cree en la gestión financiera responsable del sistema actual del sistema de alcantarillado.

¿POR QUÉ SE REQUIEREN CAMBIOS DE TARIFA?

Un consultor independiente realizó una revisión y un análisis completo del presupuesto. El análisis examinó el costo de proporcionar servicios de alcantarillado con el objetivo de lograr un mejor equilibrio entre los ingresos fijos y variables, al mismo tiempo que se sigue promoviendo una estructura de tarifas justas y equitativas para todos los clientes de servicios públicos. Las tarifas deben ser adecuadas para recuperar los gastos, asegurando al mismo tiempo que los costos se asignen equitativamente, de manera que las tarifas sean justas y proporcionales a los servicios recibidos por cada usuario.

La Ciudad recientemente completó un análisis de los requisitos de mejoras para infraestructura. El análisis revisó todos los activos de la Ciudad y se estableció un periodo de tiempo y un costo al reemplazo de los estimados.

Se estima que los reemplazos se financiarán parcialmente con asistencia pública y con las ganancias obtenidas de los ajustes a las tasas.

¿CÓMO SE CALCULAN LAS TASAS?

La estructura de tarifas propuesta para las tarifas de servicio de alcantarillado se basa en EDUs (Equivalent Dwelling Units). Esto convierte a los usuarios de alcantarillado de consumo alto, como el motel, los estacionamientos de casas móviles y los apartamentos, a un nivel de uso común. Cada casa es 1 EDU. Como un ejemplo, un motel es 5 EDUs y un edificio de apartamentos podría ser 3 EDUs. Estas conversiones se realizan utilizando las tablas gubernamentales de la EPA.

Todos los gastos, pagos de préstamos, multas y reservas se dividen entre los clientes, de acuerdo con sus EDUs '. Por ejemplo, un motel puede pagar 5 veces lo que paga una vivienda o un edificio de apartamentos puede pagar hasta 3 veces las tarifas que pagan una vivienda.

NUEVAS TARIFAS

Las tarifas de alcantarillado no aumentarán para las clientes de la Ciudad solo para la prisión estatal. Incluso, con las nuevas tarifas de EDU's se requiere que todos los clientes paguen \$22.05 por cada EDU.

La tarifa de la prisión subirá a \$0.0018 por galón.

ENCUENTRO Y PROTESTA

El propósito de estas audiencias públicas es que la Junta Directiva de la Ciudad considere todos los comentarios sobre los aumentos de tarifas que se impondrán a las parcelas dentro de la Ciudad. A medida que el dueño registrado o arrendatario de una parcela identificada como sujeto a la imposición de los aumentos de tarifas propuestos, puede presentar una protesta por escrito contra los aumentos de tarifas propuestos. Sin embargo, siempre y cuando la parcela identificada tenga más de un propietario o arrendatario de registro, se contará solamente una protesta escrita.

Cada protesta debe:

- (1) ser por escrito;
- (2) indique que está en contra de las tarifas propuestas;
- (3) proporcione la ubicación de la parcela (por APN o Caliatría # cuenta) y
- (4) incluya la firma **original del dueño del registro o arrendatario que presenta la protesta.**

Las protestas enviadas por correo electrónico, fax u otros medios electrónicos no serán aceptadas.

Las protestas escritas deben ser enviadas por correo a City of Calipatria, City Hall, 125 North Park Ave. Calipatria, CA 92233, o en persona en la audiencia pública de Diciembre 21, 2017, siempre que se reciban antes del comienzo de la audiencia pública. El personal de la Ciudad no aceptará cartas de protesta ya que todas deben ser enviadas por correo o entregadas personalmente en la audiencia pública Diciembre 21, 2017. Por favor identifique en el frente del sobre de cualquier protesta, ya sea por correo o presentado en persona, que la carta adjunta es para los aumentos de las tarifas de alcantarillado.

Durante la audiencia pública Diciembre 21, 2017 las protestas escritas serán contadas por una persona imparcial. Al concluir la audiencia pública de Diciembre 21, 2017, la Junta Directiva de la Ciudad considerará la adopción de las modificaciones de tarifas propuestas. Los comentarios orales en la audiencia pública no serán calificados como protestas formales a menos que estén acompañados por una protesta escrita y entregados como se indicó anteriormente. Si, al comienzo de la audiencia pública Diciembre 21, 2017, las protestas escritas contra los aumentos de tarifas, como se señaló anteriormente, no son presentadas por la mayoría de los propietarios o arrendatarios de las parcelas identificadas sobre las cuales se proponen imponer las nuevas tarifas, se le autorizara a la Junta Directiva de la Ciudad el imponer los aumentos de tarifas que se presentan aquí.

Enviado el día xxxxxxxxxx, según instrucciones de la Junta en Octubre 26, 2017,
Por xxxxxxxxxxxxxxxx