Nevada Irrigation District

Staff Report

TO: Board of Directors

FROM: Sandra Dunlap, Director of Finance

DATE: November 12, 2025

SUBJECT: **Assessment District No. 2008-1 (Rodeo Flat) Annual Report FY 2025/2026 (Consent)**

FINANCE

RECOMMENDATION:

Receive and file the Fiscal Year 2025-2026 Annual Report for Assessment District (AD) No. 2008-1 Rodeo Flat.

BACKGROUND:

The District contracts with NBS Local Government Solutions for administration services. The District is required to prepare an annual report to NBS prepared the required Annual Reports, which are attached herein and remain on file at the District. These reports are available to the public for review.

The Assessment District No. 2008-1 (Rodeo Flat) (the “District”) was formed in 2008 for the purpose of issuing Limited Obligation Improvement Bonds (Bonds) to fund infrastructure improvements and allow for financing of connection fees. The improvements consisted of a booster pump station, a future water storage tank, water distribution pipelines (water mains), and related appurtenances, including fire hydrants. At the time of the assessment district's formation, NID allowed parcels located within the assessment district boundary to finance the required connection fees with the proceeds received from the Bond issuance. The parcels within the Assessment District now pay an annual assessment to pay for a portion of the debt service associated with the Bonds. The final debt service payment is due on September 2, 2033.

BUDGETARY IMPACT: None

Attachments: (1)

- Fiscal Year 2025-2026 Annual Report

NEVADA IRRIGATION DISTRICT

Fiscal Year 2025/26 Annual Report for:

ASSESSMENT DISTRICT NO. 2008-1 (RODEO FLAT)

October 2025

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DISTRICT SUMMARY

Nevada Irrigation District ("NID") established Assessment District No. 2008-1 (Rodeo Flat) (the "District") in 2008. NID issued the Assessment District No. 2008-1 (Rodeo Flat) Limited Obligation Improvement Bonds, (the "Bonds") to fund certain improvements within the District. The improvements consist of a booster pump station, a future water storage tank, water distribution pipelines (water mains), and related appurtenances, including fire hydrants. The treated water facilities are available to 36 parcels in the District. All parcels have frontage on one of the water mains and have the opportunity to connect to the main. The intent of this project is to provide residential water service to each parcel that is served by the facilities and to install additional capacity to allow NID to extend the facilities to serve parcels that lie beyond the District boundary.

In addition to the improvements for the District, NID received inquiries from property owners interested in financing the Drop-In Fee and Capacity Charge (the "Connection Fees"). The Connection Fees pay for the treatment plant, storage, pump stations, and water transmission mains that will deliver the treated water to the new distribution lines. To accommodate those wishing to finance the Connection Fees, NID allowed property owners the option to finance the Connection Fees prior to Bond issuance.

The District matures with the final scheduled debt service payment on September 2, 2033.

Levy

The following table provides a summary of the Fiscal Year 2025/26 final levy amount.

Description	Parcel Count	FY 2025/26 Levy
Assessment District No. 2008-1 (Rodeo Flat)	20	$40,613.12

Funds

NID completed the District's improvements and closed the Improvement Fund.

After making the September 2, 2025 debt service payment and covering estimated administrative expenses for six months, the Redemption Fund balance has a surplus of approximately $53,662. The surplus includes funds from three property owners who have prepaid their assessment liens. NBS recommends that NID confirms if the March 2024 bond call was processed by the District Treasurer.

The Special Reserve Fund balance currently meets the Reserve Requirement.

Delinquencies

As of June 30, 2025, there are no delinquencies for the Fiscal Year 2024/25 assessments. Please refer to Appendix D for detailed information. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the District as needed.

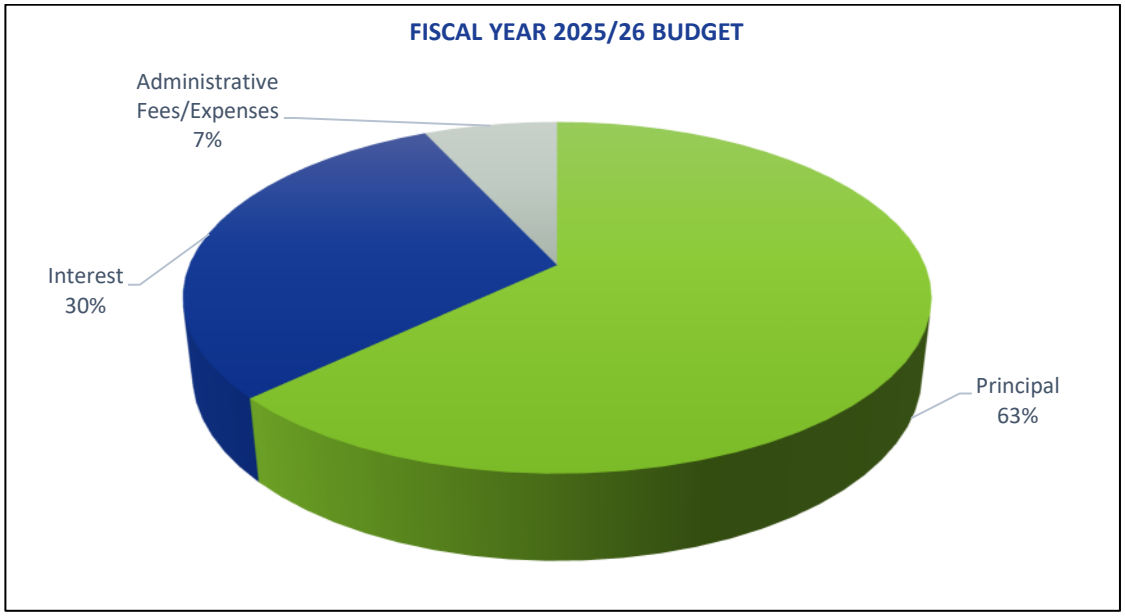
NBS
Charmane Custodio, Administrator
Tiffany Ellis, Project Manager
Andrew Kraus, Client Success Ambassador

1. LEVY ANALYSIS

A summary of the levy for Fiscal Year 2025/26 is shown in the table and chart below.

Description	Amount
Principal	$25,581.48
Interest	12,231.34
Administrative Fees/Expenses [(1)(2)]	2,800.30
Total Levy Amount:	**$40,613.12**
Levied Parcel Count	20

(1) Includes County collection fees and installment rounding for tax roll purposes.
(2) Administrative fees are limited to $100.00 per parcel with an allowable annual inflator of 2.0%. The FY 25/26 limit for administrative fees was $140.02 per parcel.



2. FINANCIAL STATUS

2.1 Fund Balances

Fund	6/30/2025 Balance
Improvement Fund	Closed
Redemption Fund [1]	$84,905
Special Reserve Fund	37,868

(1) Comprised of the balance of $122,773 in Account 10101 less the Reserve Requirement of $37,868.

2.2 Redemption Fund

Description	Amount
Redemption Fund Balance 6/30/2025	**$84,905**
9/2/2025 Debt Service	(29,843)
Estimated Administrative Expenses [1]	(1,400)
Estimated Redemption Fund Balance 12/2025	**$53,662**

(1) Represents six months of administrative expenses.

2.3 Special Reserve Fund

Description	Amount
Reserve Fund Balance 6/30/2025	**$37,868**
Reserve Requirement [1]	37,868
Estimated Reserve Fund Surplus/Deficit	**$0**

(1) Reserve Requirement is defined as the amount calculated for the initial proceeds less any amounts transferred to the Redemption Fund pursuant to Section 8884 of the Streets and Highway Code as a prepayment credit. The Reserve Requirement shall not exceed the IRS size limitation of $45,318. NID will hold the difference between the Reserve Requirement and the IRS Size Limitation in the Redemption Fund for future allocation of prepayment credits.

2.4 Assessed Value to Lien Ratio

Description	Amount
Assessed Value [1]	**$11,466,567.00**
Unbilled Principal [2]	244,627.40
Ratio	**46.87:1**

(1) Total land and structure value per the County of Nevada Secured Roll, as of January 1, 2025.
(2) Includes the Fiscal Year 2025/26 principal amount enrolled on the Nevada County property tax bills.

2.5 Delinquency Summary

The following table summarizes the Fiscal Year 2024/25 delinquency rate for the District. Please refer to Appendix D for the District's historical delinquency rates.

Description	Amount
Fiscal Year 2024/25 Amount Levied	$40,620.70
Fiscal Year 2024/25 Amount Delinquent	0.00
Fiscal Year 2024/25 Delinquency Rate	**0.00%**

The Foreclosure Covenant is defined as follows:

No later than November 1 in any year, NID shall file an action in the Superior Court to foreclose the lien on each delinquent assessment if: (a) the sum of uncured assessment delinquencies for the preceding fiscal year exceeds five percent of the assessment installments posted to the tax roll for that fiscal year and (b) the amount of the Special Reserve Fund is less than the reserve requirement; provided that nothing in this covenant to initiate foreclosure, as provided in the foregoing sentence, shall be construed to preclude NID from initiating foreclosure on any delinquency at such earlier date as NID, in its sole discretion, may determine.

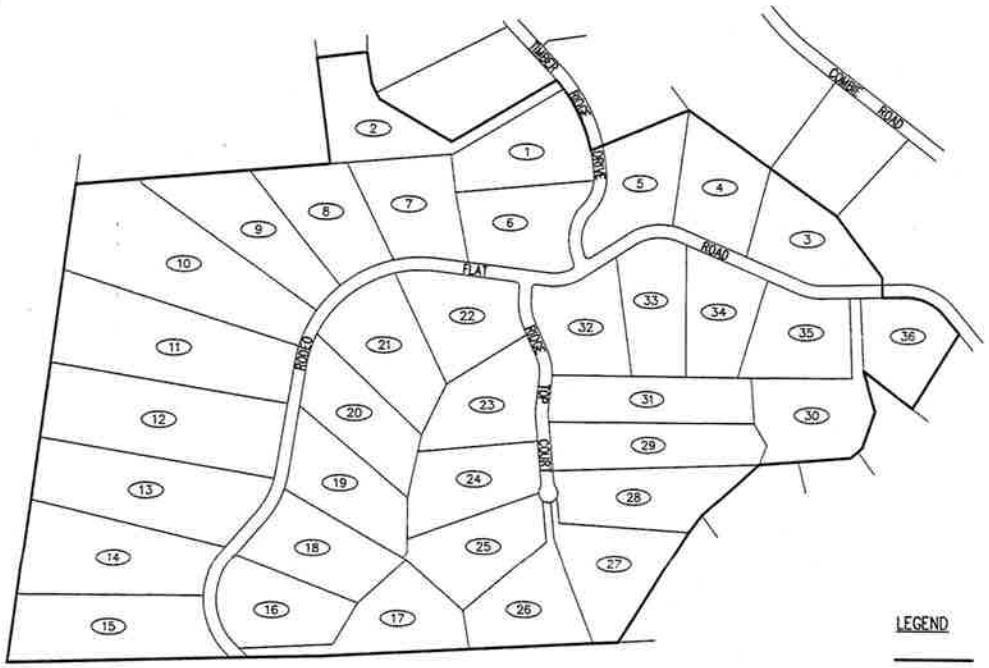
APPENDIX A. ASSESSMENT DIAGRAM

The following page shows the Assessment Diagram for the District.

ASSESSMENT DIAGRAM
NEVADA IRRIGATION DISTRICT
ASSESSMENT DISTRICT NO. 2008-1
(RODEO FLAT)

NEVADA IRRIGATION DISTRICT
COUNTY OF NEVADA
STATE OF CALIFORNIA

ASSESSMENT I.D.	APN
1	21-640-01-000
2	21-640-02-000
3	21-650-02-000
4	21-650-03-000
5	21-650-04-000
6	21-650-05-000
7	21-650-06-000
8	21-650-07-000
9	21-650-08-000
10	21-650-09-000
11	21-650-10-000
12	21-650-11-000
13	21-650-12-000
14	21-650-13-000
15	21-650-14-000
16	21-650-15-000
17	21-650-16-000
18	21-650-17-000
19	21-650-18-000
20	21-650-19-000
21	21-650-20-000
22	21-650-21-000
23	21-650-30-000
24	21-650-31-000
25	21-650-32-000
26	21-650-33-000
27	21-660-28-000
28	21-660-29-000
29	21-660-30-000
30	21-660-31-000
31	21-660-32-000
32	21-660-33-000
33	21-660-34-000
34	21-660-35-000
35	21-660-36-000
36	21-660-37-000



LEGEND

PROPOSED ASSESSMENT DISTRICT BOUNDARY

PARCEL LINES

GRAPHIC SCALE

400 200 0 400

SCALE: 1" = 400'

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE NEVADA IRRIGATION DISTRICT, THIS 13TH DAY OF FEBRUARY 2008

/s/ Lisa Francis Tassone

LISA FRANCIS TASSONE
SECRETARY OF THE BOARD
NEVADA IRRIGATION DISTRICT
NEVADA COUNTY, CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. THE ASSESSMENT WAS LEVIED ON THE 27TH DAY OF APRIL, 2008. THE ASSESSMENT DIAGRAM AND ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

/s/ Lisa Francis Tassone

LISA FRANCIS TASSONE
SECRETARY OF THE BOARD
NEVADA IRRIGATION DISTRICT
NEVADA COUNTY, CALIFORNIA

RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE NEVADA IRRIGATION DISTRICT, THIS 9th DAY OF April 2008

/s/

SUPERINTENDENT OF STREETS
NEVADA IRRIGATION DISTRICT
NEVADA COUNTY, CALIFORNIA

FILED THIS 17th DAY OF April, 2008 AT THE HOUR OF 10:23 O'CLOCK A.M., IN BOOK ____ PAGE ____ OF MAPS OF ASSESSMENT DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF NEVADA, STATE OF CALIFORNIA.

FEE: NF

DOC NO.: 2008-0009469

/s/ Jean Roberts

Gregory J. Diaz
COUNTY RECORDER
NEVADA COUNTY, CALIFORNIA

NOTES:

1. FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSORS PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR OF THE COUNTY OF NEVADA.

REGISTERED PROFESSIONAL ENGINEER
MICHAEL J. STEARNS
No. 25406
Exp. 3/31/10
CIVIL
STATE OF CALIFORNIA

N|B|S
32605 Highway 79 South, Suite 100
Temecula, CA 92592
Local Government Solutions

Assmt 1/1134

APPENDIX B. DEBT VARIANCE REPORT

The following page shows the Debt Variance Report.

Nevada Irrigation District
AD No. 2008-1 (Rodeo Flat)
Debt Variance Report

Bill Date	Principal Billed	Principal Due	Interest Billed	Interest Due	Surplus (Deficit)
08/01/2025	$25,581.48	$24,500.00	$12,231.34	$11,715.00	$1,597.82
08/01/2026	26,911.36	25,800.00	10,952.25	10,490.00	1,573.61
08/01/2027	28,241.25	27,100.00	9,606.72	9,200.00	1,547.97
08/01/2028	29,649.45	28,400.00	8,194.65	7,845.00	1,599.10
08/01/2029	31,135.77	29,800.00	6,712.20	6,425.00	1,622.97
08/01/2030	32,700.41	31,300.00	5,155.38	4,935.00	1,620.79
08/01/2031	34,343.36	32,900.00	3,520.35	3,370.00	1,593.71
08/01/2032	36,064.32	34,500.00	1,803.15	1,725.00	1,642.47
Total:	**$244,627.40**	**$234,300.00**	**$58,176.04**	**$55,705.00**	**$12,798.44**

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APPENDIX C. CURRENT DEBT SERVICE SCHEDULE

The following pages show the Current Debt Service Schedule.

Nevada Irrigation District
AD No. 2008-1 (Rodeo Flat)
Current Debt Service Schedule

Bonds Dated: 08/01/2008

Bonds Issued: $681,627.94

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/02/2009		5.0000%	$681,627.94	$0.00	$19,975.49	$19,975.49	$0.00	3.0000%	Paid
09/02/2009		5.0000	681,627.94	14,327.94	17,040.70	31,368.64	51,344.13	3.0000	Paid
03/02/2010		5.0000	667,300.00	.00	16,682.50	16,682.50	.00	3.0000	Paid
09/02/2010		5.0000	667,300.00	15,000.00	16,682.50	31,682.50	48,365.00	3.0000	Paid
03/02/2011		5.0000	652,300.00	.00	16,307.50	16,307.50	.00	3.0000	Paid
09/02/2011		5.0000	652,300.00	15,700.00	16,307.50	32,007.50	48,315.00	3.0000	Paid
03/02/2012		5.0000	636,600.00	.00	15,915.00	15,915.00	.00	3.0000	Paid
09/02/2012		5.0000	636,600.00	16,500.00	15,915.00	32,415.00	48,330.00	3.0000	Paid
03/02/2013		5.0000	620,100.00	.00	15,502.50	15,502.50	.00	3.0000	Paid
09/02/2013		5.0000	620,100.00	17,400.00	15,502.50	32,902.50	48,405.00	3.0000	Paid
03/02/2014		5.0000	602,700.00	.00	15,067.50	15,067.50	.00	3.0000	Paid
09/02/2014		5.0000	602,700.00	18,200.00	15,067.50	33,267.50	48,335.00	3.0000	Paid
03/02/2015		5.0000	584,500.00	.00	14,612.50	14,612.50	.00	3.0000	Paid
09/02/2015		5.0000	584,500.00	19,100.00	14,612.50	33,712.50	48,325.00	3.0000	Paid
03/02/2016		5.0000	565,400.00	.00	14,135.00	14,135.00	.00	3.0000	Paid
09/02/2016		5.0000	565,400.00	20,100.00	14,135.00	34,235.00	48,370.00	3.0000	Paid
03/02/2017		5.0000	545,300.00	.00	13,632.50	13,632.50	.00	3.0000	Paid
03/02/2017		0.0000	545,300.00	55,000.00	.00	55,000.00	.00	0.0000	Bond Call
09/02/2017		5.0000	490,300.00	21,100.00	12,257.50	33,357.50	101,990.00	3.0000	Paid
03/02/2018		5.0000	469,200.00	.00	11,730.00	11,730.00	.00	3.0000	Paid
09/02/2018		5.0000	469,200.00	19,800.00	11,730.00	31,530.00	43,260.00	3.0000	Paid
03/02/2019		5.0000	449,400.00	.00	11,235.00	11,235.00	.00	3.0000	Paid
09/02/2019		5.0000	449,400.00	20,900.00	11,235.00	32,135.00	43,370.00	3.0000	Paid
03/02/2020		5.0000	428,500.00	.00	10,712.50	10,712.50	.00	3.0000	Paid
09/02/2020		5.0000	428,500.00	21,800.00	10,712.50	32,512.50	43,225.00	3.0000	Paid
03/02/2021		5.0000	406,700.00	.00	10,167.50	10,167.50	.00	3.0000	Paid
09/02/2021		5.0000	406,700.00	22,900.00	10,167.50	33,067.50	43,235.00	3.0000	Paid
03/02/2022		5.0000	383,800.00	.00	9,595.00	9,595.00	.00	3.0000	Paid
09/02/2022		5.0000	383,800.00	24,100.00	9,595.00	33,695.00	43,290.00	3.0000	Paid
03/02/2023		5.0000	359,700.00	.00	8,992.50	8,992.50	.00	3.0000	Paid
09/02/2023		5.0000	359,700.00	25,300.00	8,992.50	34,292.50	43,285.00	3.0000	Paid
03/02/2024		5.0000	334,400.00	.00	8,360.00	8,360.00	.00	3.0000	Paid
03/02/2024		0.0000	334,400.00	50,100.00	.00	50,100.00	.00	0.0000	Bond Call
09/02/2024		5.0000	284,300.00	26,600.00	7,107.50	33,707.50	92,167.50	3.0000	Paid
03/02/2025		5.0000	257,700.00	.00	6,442.50	6,442.50	.00	3.0000	Paid
09/02/2025		5.0000	257,700.00	23,400.00	6,442.50	29,842.50	36,285.00	3.0000	Paid
03/02/2026		5.0000	234,300.00	.00	5,857.50	5,857.50	.00	3.0000	Unpaid
09/02/2026		5.0000	234,300.00	24,500.00	5,857.50	30,357.50	36,215.00	3.0000	Unpaid
03/02/2027		5.0000	209,800.00	.00	5,245.00	5,245.00	.00	3.0000	Unpaid
09/02/2027		5.0000	209,800.00	25,800.00	5,245.00	31,045.00	36,290.00	3.0000	Unpaid
03/02/2028		5.0000	184,000.00	.00	4,600.00	4,600.00	.00	3.0000	Unpaid

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Nevada Irrigation District
AD No. 2008-1 (Rodeo Flat)
Current Debt Service Schedule

Bonds Dated: 08/01/2008

Bonds Issued: $681,627.94

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
09/02/2028		5.0000	184,000.00	27,100.00	4,600.00	31,700.00	36,300.00	3.0000	Unpaid
03/02/2029		5.0000	156,900.00	.00	3,922.50	3,922.50	.00	3.0000	Unpaid
09/02/2029		5.0000	156,900.00	28,400.00	3,922.50	32,322.50	36,245.00	3.0000	Unpaid
03/02/2030		5.0000	128,500.00	.00	3,212.50	3,212.50	.00	3.0000	Unpaid
09/02/2030		5.0000	128,500.00	29,800.00	3,212.50	33,012.50	36,225.00	3.0000	Unpaid
03/02/2031		5.0000	98,700.00	.00	2,467.50	2,467.50	.00	3.0000	Unpaid
09/02/2031		5.0000	98,700.00	31,300.00	2,467.50	33,767.50	36,235.00	3.0000	Unpaid
03/02/2032		5.0000	67,400.00	.00	1,685.00	1,685.00	.00	3.0000	Unpaid
09/02/2032		5.0000	67,400.00	32,900.00	1,685.00	34,585.00	36,270.00	3.0000	Unpaid
03/02/2033		5.0000	34,500.00	.00	862.50	862.50	.00	3.0000	Unpaid
09/02/2033		5.0000	34,500.00	34,500.00	862.50	35,362.50	36,225.00	3.0000	Unpaid
Grand Total:				**$681,627.94**	**$488,273.69**	**$1,169,901.63**	**$1,169,901.63**		

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APPENDIX D. DELINQUENCY SUMMARY REPORT

The following pages show the current Delinquency Summary Report.

Nevada Irrigation District

Delinquency Summary Report

As of: 06/30/2025

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
AD No. 2008-1 - AD No. 2008-1 (Rodeo Flat)									
	08/01/2008 Billing:								
	12/10/2008	$25,454.61	$25,454.61	$0.00	0.00%	25	25	0	0.00%
	04/10/2009	$25,454.61	$25,454.61	$0.00	0.00%	25	25	0	0.00%
	Subtotal:	**$50,909.22**	**$50,909.22**	**$0.00**	**0.00%**	**50**	**50**	**0**	**0.00%**
	08/01/2009 Billing:								
	12/10/2009	$25,457.38	$25,457.38	$0.00	0.00%	25	25	0	0.00%
	04/10/2010	$25,457.38	$25,457.38	$0.00	0.00%	25	25	0	0.00%
	Subtotal:	**$50,914.76**	**$50,914.76**	**$0.00**	**0.00%**	**50**	**50**	**0**	**0.00%**
	08/01/2010 Billing:								
	12/10/2010	$25,457.95	$25,457.95	$0.00	0.00%	25	25	0	0.00%
	04/10/2011	$25,457.95	$25,457.95	$0.00	0.00%	25	25	0	0.00%
	Subtotal:	**$50,915.90**	**$50,915.90**	**$0.00**	**0.00%**	**50**	**50**	**0**	**0.00%**
	08/01/2011 Billing:								
	12/10/2011	$25,491.35	$25,491.35	$0.00	0.00%	25	25	0	0.00%
	04/10/2012	$25,491.35	$25,491.35	$0.00	0.00%	25	25	0	0.00%
	Subtotal:	**$50,982.70**	**$50,982.70**	**$0.00**	**0.00%**	**50**	**50**	**0**	**0.00%**
	08/01/2012 Billing:								
	12/10/2012	$25,555.50	$25,555.50	$0.00	0.00%	25	25	0	0.00%
	04/10/2013	$25,555.50	$25,555.50	$0.00	0.00%	25	25	0	0.00%
	Subtotal:	**$51,111.00**	**$51,111.00**	**$0.00**	**0.00%**	**50**	**50**	**0**	**0.00%**
	08/01/2013 Billing:								
	12/10/2013	$23,234.92	$23,234.92	$0.00	0.00%	23	23	0	0.00%
	04/10/2014	$23,234.92	$23,234.92	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,469.84**	**$46,469.84**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**
	08/01/2014 Billing:								
	12/10/2014	$23,255.85	$23,255.85	$0.00	0.00%	23	23	0	0.00%
	04/10/2015	$23,255.85	$23,255.85	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,511.70**	**$46,511.70**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**

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Nevada Irrigation District

Delinquency Summary Report

As of: 06/30/2025

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
AD No. 2008-1 - AD No. 2008-1 (Rodeo Flat)									
	08/01/2015 Billing:								
	12/10/2015	$23,302.14	$23,302.14	$0.00	0.00%	23	23	0	0.00%
	04/10/2016	$23,302.14	$23,302.14	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,604.28**	**$46,604.28**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**
	08/01/2016 Billing:								
	12/10/2016	$23,326.23	$23,326.23	$0.00	0.00%	23	23	0	0.00%
	04/10/2017	$23,326.23	$23,326.23	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,652.46**	**$46,652.46**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**
	08/01/2017 Billing:								
	12/10/2017	$23,328.24	$23,328.24	$0.00	0.00%	23	23	0	0.00%
	04/10/2018	$23,328.24	$23,328.24	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,656.48**	**$46,656.48**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**
	08/01/2018 Billing:								
	12/10/2018	$23,398.91	$23,398.91	$0.00	0.00%	23	23	0	0.00%
	04/10/2019	$23,398.91	$23,398.91	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,797.82**	**$46,797.82**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**
	08/01/2019 Billing:								
	12/10/2019	$23,397.36	$23,397.36	$0.00	0.00%	23	23	0	0.00%
	04/10/2020	$23,397.36	$23,397.36	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,794.72**	**$46,794.72**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**
	08/01/2020 Billing:								
	12/10/2020	$23,416.91	$23,416.91	$0.00	0.00%	23	23	0	0.00%
	04/10/2021	$23,416.91	$23,416.91	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,833.82**	**$46,833.82**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**
	08/01/2021 Billing:								
	12/10/2021	$23,455.20	$23,455.20	$0.00	0.00%	23	23	0	0.00%
	04/10/2022	$23,455.20	$23,455.20	$0.00	0.00%	23	23	0	0.00%
	Subtotal:	**$46,910.40**	**$46,910.40**	**$0.00**	**0.00%**	**46**	**46**	**0**	**0.00%**

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Nevada Irrigation District

Delinquency Summary Report

As of: 06/30/2025

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
AD No. 2008-1 - AD No. 2008-1 (Rodeo Flat)									
	08/01/2022 Billing:								
	12/10/2022	$21,173.09	$21,173.09	$0.00	0.00%	21	21	0	0.00%
	04/10/2023	$21,173.09	$21,173.09	$0.00	0.00%	21	21	0	0.00%
	Subtotal:	**$42,346.18**	**$42,346.18**	**$0.00**	**0.00%**	**42**	**42**	**0**	**0.00%**
	08/01/2023 Billing:								
	12/10/2023	$21,194.67	$21,194.67	$0.00	0.00%	21	21	0	0.00%
	04/10/2024	$21,194.67	$21,194.67	$0.00	0.00%	21	21	0	0.00%
	Subtotal:	**$42,389.34**	**$42,389.34**	**$0.00**	**0.00%**	**42**	**42**	**0**	**0.00%**
	08/01/2024 Billing:								
	12/10/2024	$20,310.35	$20,310.35	$0.00	0.00%	20	20	0	0.00%
	04/10/2025	$20,310.35	$20,310.35	$0.00	0.00%	20	20	0	0.00%
	Subtotal:	**$40,620.70**	**$40,620.70**	**$0.00**	**0.00%**	**40**	**40**	**0**	**0.00%**
AD No. 2008-1	**Total:**	**$800,421.32**	**$800,421.32**	**$0.00**	**0.00%**	**788**	**788**	**0**	**0.00%**

APPENDIX E. FINAL BILLING DETAIL REPORT

The following page shows the Final Billing Detail Report for Fiscal Year 2025/26.

Nevada Irrigation District
AD No. 2008-1 (Rodeo Flat)
Final Billing Detail Report for Fiscal Year 2025/26

Account ID	Principal	Interest	Administration	Other	Grand Total
021-640-001-000	$1,159.36	$554.33	$140.02	($0.01)	$1,853.70
021-640-002-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-650-003-000	1,489.80	712.32	140.02	0.00	2,342.14
021-650-004-000	579.68	277.16	140.02	0.00	996.86
021-650-006-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-650-008-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-650-013-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-650-015-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-650-016-000	1,489.80	712.32	140.02	0.00	2,342.14
021-650-017-000	1,489.80	712.32	140.02	0.00	2,342.14
021-650-019-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-650-020-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-650-022-000	1,489.80	712.32	140.02	0.00	2,342.14
021-650-031-000	1,489.80	712.32	140.02	0.00	2,342.14
021-660-028-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-660-029-000	1,159.36	554.33	140.02	(0.01)	1,853.70
021-660-033-000	1,489.80	712.32	140.02	0.00	2,342.14
021-660-034-000	1,489.80	712.32	140.02	0.00	2,342.14
021-660-035-000	1,489.80	712.32	140.02	0.00	2,342.14
021-660-036-000	1,489.80	712.32	140.02	0.00	2,342.14
20 Accounts	**$25,581.48**	**$12,231.34**	**$2,800.40**	**($0.10)**	**$40,613.12**

Slight variances may occur due to rounding

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