Nevada Irrigation District

Staff Report

TO: Board of Directors

FROM: Sandra Dunlap, Director of Finance

DATE: November 16, 2026

SUBJECT: Community Facilities District No. 2007-1 Cement Hill Annual Report FY 2026/2027 (Consent)

FINANCE

RECOMMENDATION:

Receive and file the Fiscal Year 2026/2027 Annual Report for CFD No. 2007-1 Cement Hill.

BACKGROUND:

The District contracts with NBS Local Government Solutions for administration services. NBS has prepared the required Annual Reports, which are attached herein and remain on file at the District and are available to the public for review.

District No. 2007-1 (Cement Hill) (the "CFD") was established in 2007 to pay for the costs of constructing treated public water system facilities within the CFD. The authorized public capital facilities included the construction of a booster pump station, a water storage tank, a pressure-reducing station, water distribution mains, and the financing of connection fees associated with connecting parcels located within the CFD boundaries to the new water treatment system. The parcels within the CFD now pay an annual assessment to fund their fair share of the debt obligation.

The duration of the annual levy and collection of the CFD special tax requirement is for a period not to exceed 25 years, commencing with Fiscal Year 2008/09.

BUDGETARY IMPACT: None

Attachments: (1)

- Fiscal Year 2026-2027 Annual Report

NEVADA IRRIGATION DISTRICT

Fiscal Year 2026/27 Annual Report for:

COMMUNITY FACILITIES DISTRICT NO. 2007-1

(CEMENT HILL)

October 2026

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DISTRICT SUMMARY

Nevada Irrigation District ("NID") established Community Facilities District No. 2007-1 (Cement Hill) (the "CFD") in 2007 to pay for the costs of providing treated public water system facilities within the CFD. The authorized public capital facilities include:

1. Booster pump station
2. Water storage tank
3. Pressure reducing station
4. Water distribution mains and lines
5. Appurtenant work and improvements relating to Items 1 through 4 above. This includes approximately 1.0 million gallons of treated water storage, approximately 11 miles of treated water transmission mains to deliver water to the facilities described in Items 1 through 4 above, and related valves, fire hydrants, pressure reducing stations, etc.

The duration of the annual levy and collection of the CFD special tax requirement is for a period not to exceed 25 years, commencing with Fiscal Year 2008/09.

When the CFD was formed, property owners were provided the following financing options for the Connection Fee and Capacity Charge:

1. Prepay the Connection Fee and Capacity Charge in full
2. Finance only the Connection Fee
3. Finance only the Capacity Charge
4. Finance both the Connection Fee and the Capacity Charge

In addition, properties that did not initially connect to the "system" may annex into the CFD in future years. Any parcels that are annexed into the CFD will now finance at a larger Capacity Charge in addition to the Connection Fee, which remains the same.

Levy

The following table provides a summary of the Fiscal Year 2026/27 final levy amount.

District	Parcel Count	FY 2026/27 Levy
CFD No. 2007-1 (Cement Hill)	200	$312,282.52

Delinquencies

As of June 30, 2026, the Fiscal Year 2025/26 delinquency rate for the CFD was 3.72%, totaling $11,655.72. Please refer to Appendix D for detailed information. NBS will continue to monitor delinquencies and recommend delinquency management actions to NID as needed.

NBS
Parker Morrow, Administrator
Melissa Ellico, Project Manager
Andrew Kraus, Client Success Ambassador

1. SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act ("Act"). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, requires that the proceeds of the special tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001 in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the CFD and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 of the California Government Code that states:

"The chief fiscal officer of the levying or issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1."

The requirements of the Act apply to the Special Tax Fund for the CFD:

Nevada Irrigation District
Community Facilities District No. 2007-1 (Cement Hill)

Purpose of Special Tax

The special tax provides funding for the construction of treated public water system facilities and related expenses. The authorized public capital facilities include: (1) booster pump station, (2) water storage tank, (3) pressure reducing station, (4) water distribution mains and lines, and (5) appurtenant work and improvements relating to items 1 through 4.

The projects are ongoing on an annual basis.

Collections and Expenditures

Fund Name	06/30/2025 Balance	Amount Collected (1)	Amount Expended (2)	06/30/2026 Balance
Special Tax Fund	$69,631.08	$302,011.80	$63,434.50	$308,208.38

(1) Special tax collections through June 30, 2026.
(2) Amount expended equals prior year ending balance plus collections minus current year ending balance.

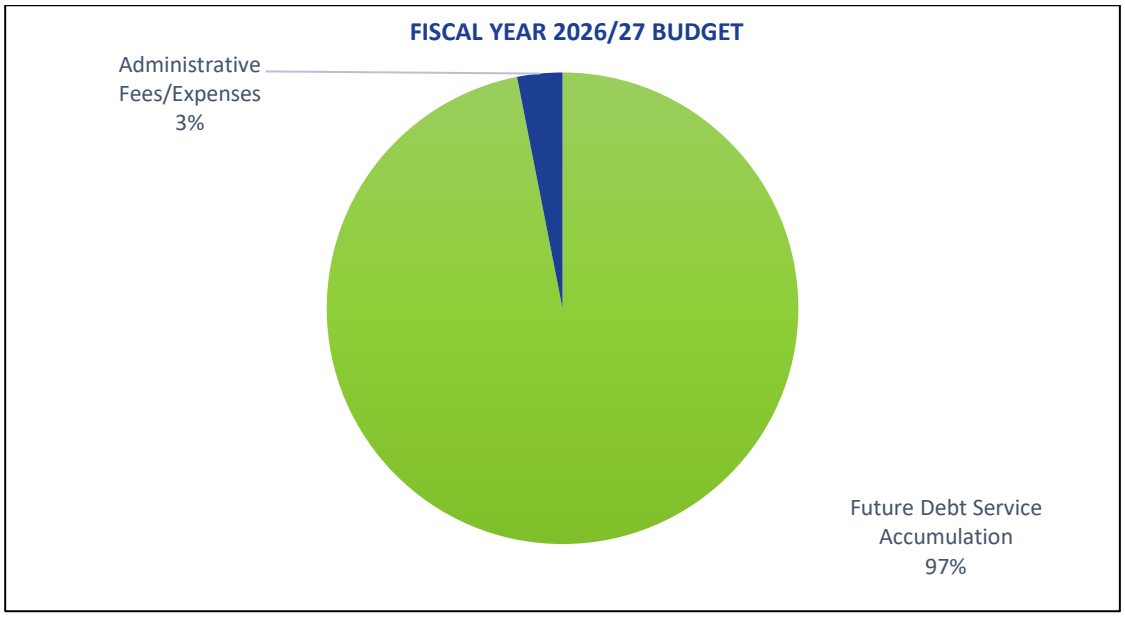
2. SPECIAL TAX ANALYSIS

2.1 Levy Summary

A summary of the levy for Fiscal Year 2026/27 is shown in the table and chart below.

Description	Amount
Future Debt Service Accumulation	$302,618.52
Administrative Fees/Expenses (1)	9,664.00
Total Special Tax Levy Amount:	**$312,282.52**
Levied Parcel Count	200

(1) Includes County collection fees and installment rounding for tax roll purposes.



2.2 Special Tax Rates

The Fiscal Year 2026/27 applied rates and special tax levy are shown in the table below.

Development Status	Lot Size (SF)	Parcel Count	FY 2026/27 Maximum Tax Rate	FY 2026/27 Applied Tax Rate	Total FY 2026/27 Special Tax Levy
Developed without Connection Fees	> 10,000	87	$1,385.00	$1,385.00	$120,495.00
Developed with Connection Fees	> 10,000	90	1,875.18	1,875.18	168,766.20
Developed with Connection Fees for Annexation Property	> 10,000	3	2,019.72	2,019.72	6,059.16
Developed without Connection Fees for Annexation Property	> 10,000	8	1,385.00	1,385.00	11,080.00
Developed with Connection Fees (1)	> 10,000	12	490.18	490.18	5,882.16
Totals:		**200**			**$312,282.52**

(1) Twelve parcels paid off the Capacity Charge but are still financing Connection Fees.

2.3 Special Tax Rate Comparison

The Fiscal Year 2026/27 maximum tax rates and applied tax rates compared to the prior year are shown below.

Development Status	Lot Size (SF)	Rate Per	FY 2025/26 Maximum Tax Rate	FY 2025/26 Applied Tax Rate	FY 2025/26 % of Maximum	FY 2026/27 Maximum Tax Rate	FY 2026/27 Applied Tax Rate	FY 2026/27 % of Maximum	% Change in Applied Tax Rate [2]
Developed without Connection Fees	> 10,000	Parcel	$1,385.00	$1,385.00	100.00%	$1,385.00	$1,385.00	100.00%	0.00%
Developed with Connection Fees	> 10,000	Parcel	1,875.18	1,875.18	100.00%	1,875.18	1,875.18	100.00%	0.00%
Developed with Connection Fees for Annexation Property	> 10,000	Parcel	2,019.72	2,019.72	100.00%	2,019.72	2,019.72	100.00%	0.00%
Developed without Connection Fees for Annexation Property	> 10,000	Parcel	1,385.00	1,385.00	100.00%	1,385.00	1,385.00	100.00%	0.00%
Developed with Connection Fees [1]	> 10,000	Parcel	490.18	490.18	100.00%	490.18	490.18	100.00%	0.00%

(1) Twelve parcels paid off the Capacity Charge but are still financing Connection Fees.
(2) The maximum tax rates do not change as there is no annual inflator.

APPENDIX A. BOUNDARY MAP

The following pages show the Boundary Map.

MAP OF PROPOSED BOUNDARIES OF NEVADA IRRIGATION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL)

COUNTY OF NEVADA
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF NEVADA IRRIGATION DISTRICT THIS 8TH DAY OF AUGUST, 2007.

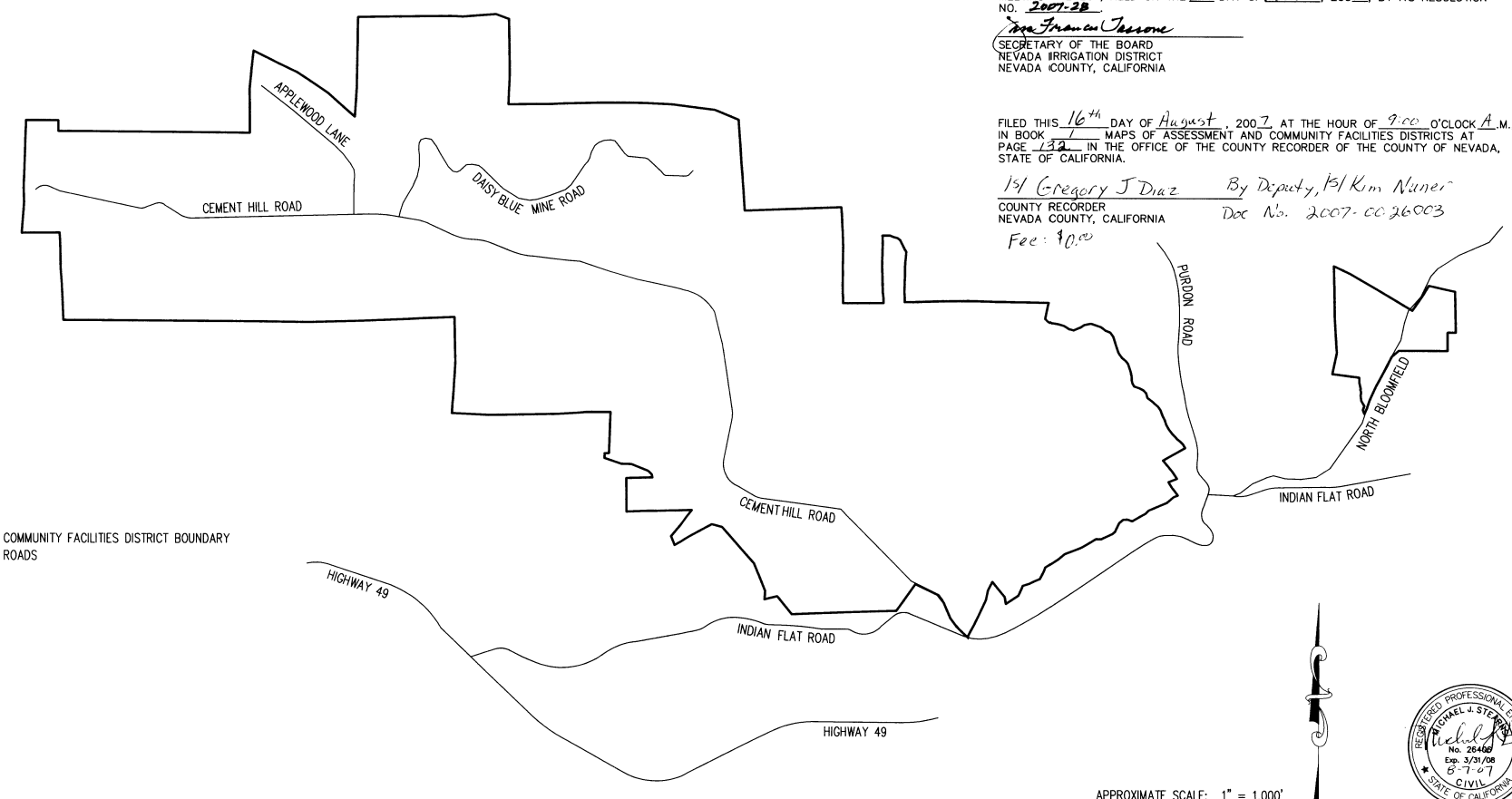
Joan Frances Jassone
SECRETARY OF THE BOARD
NEVADA IRRIGATION DISTRICT
NEVADA COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL), NEVADA IRRIGATION DISTRICT, COUNTY OF NEVADA, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT, AT A MEETING THEREOF, HELD ON THE 8TH DAY OF AUGUST, 2007, BY ITS RESOLUTION NO. 2007-28.

Joan Frances Jassone
SECRETARY OF THE BOARD
NEVADA IRRIGATION DISTRICT
NEVADA COUNTY, CALIFORNIA

FILED THIS 16th DAY OF August, 2007, AT THE HOUR OF 9:00 O'CLOCK A.M., IN BOOK 1 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 132. IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF NEVADA, STATE OF CALIFORNIA.

/s/ Gregory J Diaz — By Deputy, /s/ Kim Nunes
COUNTY RECORDER
NEVADA COUNTY, CALIFORNIA
Doc No. 2007-0026003
Fee: $0.00



LEGEND

COMMUNITY FACILITIES DISTRICT BOUNDARY
ROADS

APPROXIMATE SCALE: 1" = 1,000'

REGISTERED PROFESSIONAL ENGINEER
MICHAEL J. STEARNS
No. 26466
Exp. 3/31/08
8-7-07
CIVIL
STATE OF CALIFORNIA

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

MAP 132

MAP OF PROPOSED BOUNDARIES OF NEVADA IRRIGATION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2007-1 (CEMENT HILL)

COUNTY OF NEVADA
STATE OF CALIFORNIA

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N B S
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Local Government Solutions

APPENDIX B. RATE AND METHOD OF APPORTIONMENT

The following pages show the Rate and Method of Apportionment of the Special Tax.

Exhibit C

RATE AND METHOD OF APPORTIONMENT FOR
NEVADA IRRIGATION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2007-1
(CEMENT HILL)

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the Nevada Irrigation District's Community Facilities District No. 2007-1 (Cement Hill) ("CFD No. 2007-1") and collected each Fiscal Year, commencing in Fiscal Year 2008/09, in an amount determined by the Board of Directors of the Nevada Irrigation District or its designee, through the application of the Rate and Method of Apportionment as described below. All of the real property in CFD No. 2007-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area as shown on the Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event that the Assessor's Parcel Map or Assessor's Data shows no Acreage, the Acreage for any Assessor's Parcel shall be determined by the CFD Administrator based upon the applicable condominium plan, final map, parcel map or legal description. The Square Footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2007-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the District or designee thereof or both); the costs of collecting the Special Taxes (whether by the County Tax Collector or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Fund Policy; the costs to the District, CFD No. 2007-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the District, CFD No. 2007-1 or any designee thereof of complying with District, CFD No. 2007-1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the District, CFD No. 2007-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from any escrow account; and the District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2007-1 for any other administrative purposes of CFD No. 2007-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Annexation Property" means any Assessor's Parcels which were annexed to Nevada Irrigation District after March 1, 2007.

"Assessor's Data" means Acreage or other Assessor's Parcel information contained in the records of the County Assessor.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's Parcel number.

"Assigned Special Tax" means the Special Tax applicable to each Assessor's Parcel, as determined in accordance with Section B below.

"Backup Special Tax" means the Special Tax applicable to each Assessor's Parcel, as determined in accordance with Section B below.

"Board" means the Board of Directors of the District, acting as the legislative body of CFD No. 2007-1.

"CFD Administrator" means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement, and providing for the levy and collection of the Special Taxes.

"CFD No. 2007-1" means Nevada Irrigation District's Community Facilities District No. 2007-1 (Cement Hill).

"CFD No. 2007-1 Debt" means any bonds, loans or other debt (as defined in Section 53317(d) of the Act), issued in one or more series, secured by CFD No. 2007-1 Special Taxes.

"CFD No. 2007-1 Facilities" means the public treated water system capital facilities and incidental expenses which were authorized by resolution.

"Connection Fees" means the Connection Fee and Capacity Charge collected by the District. During the time of the CFD No. 2007-1 formation process, property owners had the option to finance their Connection Fees. Assessor's Parcels which elected to finance the Connection Fees are subject to a commensurately higher Assigned Special Tax in accordance with Section B below.

"Contingent Special Tax" means the Special Tax applicable to each Assessor's Parcel, as determined in accordance with Section B below.

"County" means the County of Nevada, State of California.

"Developed Property" means for each Fiscal Year, all Taxable Property Taxable Public Property and Taxable Property Owner Association Property, for which a building permit for new construction was issued after January 1, 2008 and prior to March 1 of the prior Fiscal Year

"District" means the Nevada Irrigation District, Nevada County, State of California.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Fund Policy" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which CFD No. 2007-1 Debt is secured, as modified, amended and/or supplemented from time to time.

"Lot Size" means the Acreage of an Assessor's Parcel per the data of the County Assessor's Office, or as otherwise known to the District. When available, parcel map or survey calculations shall be used in place of the Acreage shown on Assessor's Parcel maps.

"Maximum Special Tax" means the Maximum Special Tax determined in accordance with Section B below, that can be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Outstanding Debt" means all CFD No. 2007-1 Debt which is outstanding under a Fund Policy.

"Project Costs" means the total costs expended to fund the construction and/or acquisition of the CFD No. 2007-1 Facilities.

"Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2007-1 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.

"Proportionately" means, for Assessor's Parcels which have not financed Connection Fees, that the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Assessor's Parcels which have not financed Connection Fees. For Assessor's Parcels which have financed Connection Fees, "Proportionately" means that the ratio of the actual Special Tax to the Maximum Special Tax is equal for all Assessor's Parcels which have finance Connection Fees. The term "Proportionately" may similarly be applied to other categories of Taxable Property as listed in Section B below.

"Public Property" means property within the boundaries of CFD No. 2007-1 owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public right-of-way has been granted to the federal government, the State, the County, the District, or any local government or other public agency, provided that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified according to its use.

"Residential Property" means all Assessor's Parcels of developed property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property within CFD No. 2007-1 to fund the Special Tax Requirement.

"Special Tax Requirement " means that amount required in any Fiscal Year for CFD No. 2007-1 to: (i) pay debt service on all Outstanding Debt which is due in the calendar year that commences in such Fiscal Year; (ii) pay periodic costs on the CFD No. 2007-1 Debt, including but not limited to, credit enhancement, remarketing and liquidity facility fees and rebate payments on the CFD No. 2007-1 Debt; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Debt; (v) pay directly for acquisition or construction of CFD No. 2007-1 facilities eligible to be funded by CFD No. 2007-1 under the Act; (vi) pay for reasonably anticipated Special Tax delinquencies based on the delinquency rate for the Special Tax levy in the previous Fiscal Year; (vii) pay for the accumulation of funds reasonably required for future debt service; (viii) pay lease payments for existing or future facilities; (ix) pay costs associated with the release of funds from an escrow account; (x) reimburse the District for Project Costs expended by the District to acquire or construct CFD No. 2007-1 Facilities less (xi) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Fund Policy.

"State" means the State of California.

"Subdivision or Subdivides" means the division of any Assessor's Parcel which results in new Assessor's Parcel numbers being issued by the County.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2007-1 which are not exempt from the Special Tax pursuant to law or Section D below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section D below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section D below.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Public Property or Taxable Property Owner Association Property

"Use Code" means the Use Code of an Assessor's Parcel per the data of the County Assessor's Office, or such similar use of the Assessor's Parcel as otherwise known to the District.

"Trustee" means the trustee or fiscal agent under the Fund Policy.

B. MAXIMUM SPECIAL TAX

Each Fiscal Year, all Taxable Property within CFD No. 2007-1 shall be subject to a Special Tax in accordance with the rate and method of apportionment determined pursuant to Sections B and C.

a. Maximum Special Tax

The Maximum Special Tax that may be levied in any Fiscal Year for each Assessor's Parcel of Taxable Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax without Connection Fees, (ii) the Assigned Special Tax with Connection Fees (as shown in Table 1) (iii) the Contingent Special Tax without Connection Fees, (iv) the Contingent Special Tax with Connection Fees (as shown in Table 2) or (iii) the amount derived by application of the Backup Special Tax as shown in Table 3.

b. Assigned Special Tax

The Assigned Special Tax that may be levied in any Fiscal Year for each Assessor's Parcel is shown in Table 1

TABLE 1

Assigned Special Tax for Property in CFD No. 2007-1 Fiscal Year 2008/09

Lot Size	Development Status	Assigned Special Tax without Connection Fees	Assigned Special Tax with Connection Fees	Assigned Special Tax with Connection Fees for Annexation Property
≤ 10,000 Sq Ft	Undeveloped Property	$0.00 per Assessor's Parcel	$0.00 per Assessor's Parcel	$0.00 per Assessor's Parcel
≤ 10,000 Sq Ft	Developed Property	$1,385.00 per Assessor's Parcel	$1,875.18 per Assessor's Parcel	$2,019.72 per Assessor's Parcel
> 10,000 Sq Ft	Undeveloped Property OR Developed Property	$1,385.00 per Assessor's Parcel	$1,875.18 per Assessor's Parcel	$2,019.72 per Assessor's Parcel

c. Contingent Special Tax

It is the intention of the Board to levy a Contingent Special Tax on parcels of real property in CFD No. 2007-1 on the same basis as the special taxes levied pursuant to Sections B and C. The Contingent Special Tax shall be payable upon the first to occur of any of the following events:

1. Annexation of territory to CFD No. 2007-1
2. Subdivision of Assessor's Parcels in CFD No. 2007-1

Each Assessor's Parcel of territory annexed to CFD No. 2007-1 shall be subject to the Contingent Special Tax without Connection Fees shown in Table 2 in addition to the Assigned Special Tax shown in Table 1 beginning in the first Fiscal Year following the annexation for annexations completed by June 1 each calendar year.

Each Assessor's Parcel created by the Subdivision of one or more Assessor's Parcels in CFD No. 2007-1 shall be subject to the Contingent Special Tax rates shown in Table 2 in addition to the Assigned Special Tax shown in Table 1 beginning in the first Fiscal Year following the Subdivision. The Contingent Special Tax with Connection Fees will be levied on the same number of newly created parcels as original parcels were subject to the Assigned Special Tax with Connection Fees. Likewise, the Contingent Special Tax with Connection

Fees for Annexation Property will be levied on the same number of newly created parcels as original parcels were subject to the Assigned Special Tax with Connection Fees for Annexation Property. The Contingent Special Tax without Connection Fees will be levied on any additional newly created parcels. (For example, if one Assessor's Parcel subject to the Assigned Special Tax with Connection fees subdivides to two Assessor's Parcels, one of the newly created parcels is subject to the Contingent Special Tax with Connection Fees and the other newly created parcel is subject to the Contingent Special Tax without Connection Fees.)

When an Assessor's Parcel converts from Public Property or Property Owner Association Property to Taxable Property, Taxable Public Property or Taxable Property Owner Association Property, that Assessor's Parcel will be subject to the Contingent Special Tax beginning in the first Fiscal Year following the conversion.

Further, when an Assessor's Parcel becomes subject to the Contingent Special Tax as a result of the foregoing events, the Contingent Special Tax rate shall remain fixed from that Fiscal Year forward through the remaining term of CFD No. 2007-1. However, on each July 1, commencing July 1, 2009, the Contingent Special Tax rate shown in Table 2 shall increase by $50.00.

TABLE 2

Contingent Special Tax for Property in
CFD No. 2007-1
Fiscal Year 2008/09

Lot Size	Development Status	Contingent Special Tax without Connection Fees	Contingent Special Tax with Connection Fees	Contingent Special Tax with Connection Fees for Annexation Property
≤ 10,000 Sq Ft	Undeveloped Property	$0.00 per Assessor's Parcel	$0.00 per Assessor's Parcel	$0.00 per Assessor's Parcel
≤ 10,000 Sq Ft	Developed Property	$100.00 per Assessor's Parcel	$100.00 per Assessor's Parcel	$100.00 per Assessor's Parcel
> 10,000 Sq Ft	Undeveloped Property OR Developed Property	$100.00 per Assessor's Parcel	$100.00 per Assessor's Parcel	$100.00 per Assessor's Parcel

d. Backup Special Tax

The Backup Special Tax for each Assessor's Parcel is shown in Table 3.

TABLE 3

Backup Special Tax for Property in
CFD No. 2007-1
Fiscal Year 2008/09

Lot Size	Development Status	Backup Special Tax
≤ 10,000 Sq Ft	Undeveloped Property	$0.00 per Acre
≤ 10,000 Sq Ft	Developed Property	$273.00 per Acre
≤ 10,000 Sq Ft	Undeveloped Property OR Developed	$273.00 per Acre

C. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2008/09 and for each following Fiscal Year, the Board or its designee shall determine the Special Tax Requirement and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied on each Assessor's Parcel of Taxable Property which is not Taxable Public Property or Taxable Property Owner Association Property at 100% of the applicable Contingent Special Tax;

Second: The Special Tax shall be levied on each Assessor's Parcel of Taxable Property which is not Taxable Public Property or Taxable Property Owner Association Property at 100% of the applicable Assigned Special Tax;

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, then the levy of the Special Tax on each Assessor's Parcel of Taxable Property which is not Taxable Public Property or Taxable Property Owner Association Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property and Taxable Property Owner Association Property at up to the Maximum Special Tax for Taxable Public Property and Taxable Property Owner Association Property.

Notwithstanding the above the Board may, in any Fiscal year, levy Proportionately less than 100% of the Assigned Special Tax in step two (above), when (i) the Board is no longer required to levy the Special Tax pursuant to steps three and four above in order to meet the Special Tax Requirement, and (ii) all authorized CFD No. 2007-1 Debt has already been secured or the Board has covenanted that it will not secure any additional CFD No. 2007-1 Debt (except refunding Debt) to be supported by the Special Tax.

Further, notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2007-1.

D. EXEMPTIONS

No Special Tax shall be levied on up to one hundred forty (140) total Acres of Public Property and/or Property Owner Association Property. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property its tax-exempt status will be revoked.

Public Property or Property Owner Association Property that is not exempt from the Special Tax under this section shall be subject to the levy of the Special Tax and shall be taxed Proportionately as part of the third step in Section C above, at up to 100% of the applicable Maximum Special Tax for Taxable Public Property and Taxable Property Owner Association Property.

E. APPEALS AND INTERPRETATIONS

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Tax that is disputed, and the

appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the Board whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the Board requires the Special Tax to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Tax levy(ies).

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

F. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2007-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

G. PREPAYMENT IN FULL OF SPECIAL TAX

The following definitions apply to this Section G:

"Outstanding Debt" means all Previously Secured Debt which are deemed to be outstanding under the Fund Policy after the first interest and/or principal payment date following the current Fiscal Year.

"Previously Secured Debt" means all CFD No. 2007-1 Debt that has been secured by CFD No. 2007-1 prior to the date of prepayment.

The obligation of an Assessor's Parcel to pay the Special Tax may be prepaid as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a fee for providing this service. Prepayment in any six month period must be made not less than 45 days prior to the next occurring date that notice of redemption of CFD No. 2007-1 Debt from the proceeds of such prepayment may be given to the Trustee pursuant to the Fund Policy.

The Special Tax Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

	Debt Redemption Amount	
	plus	Redemption Premium
	plus	Defeasance Amount
	plus	Administrative Fees and Expenses
	less	Reserve Fund Credit
Total:	equals	Prepayment Amount

As of the proposed date of prepayment, the Special Tax Prepayment Amount (defined below) shall be calculated by the CFD Administrator as follows:

Step No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.

2. Compute the Assigned Special Tax with Connection Fees OR Assigned Special Tax with Connection Fees for Annexation Property OR Assigned Special Tax Without Connection Fees (hereafter in this Section referred to Assigned Special Tax) and Backup Special Tax applicable for the Assessor's Parcel to be prepaid.

3. (a) Divide the Assigned Special Tax computed pursuant to step 2 by the total estimated Assigned Special Tax for CFD No. 2007-1 based on the Special Tax which could be charged in the current Fiscal Year, excluding any Assessor's Parcels which have been prepaid, and

   (b) Divide the Backup Special Tax computed pursuant to step 2 by the estimated total Backup Special Tax, excluding any Assessor's Parcels which have been prepaid.

4. Multiply the larger quotient computed pursuant to step 3(a) or 3(b) by the Outstanding Debt to compute the amount of Outstanding Debt to be retired and prepaid (the "Debt Redemption Amount").

5. Multiply the Debt Redemption Amount computed pursuant to step 4 by the applicable redemption premium (e.g., the redemption price-100%), if any, on the Outstanding Debt to be redeemed (the "Redemption Premium").

6. Compute the amount needed to pay interest on the Debt Redemption Amount from the first debt interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Debt.

7. Determine the Special Tax levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.

8. Add the amounts computed pursuant to steps 6 and 7 to determine the "Defeasance Amount".

9. Verify the administrative fees and expenses of CFD No. 2007-1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming CFD No.2007-1 Debt, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

10. If reserve funds for the Outstanding Debt, if any, are at or above 100% of the reserve requirement (as defined in the Fund Policy) on the prepayment date, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Debt to be redeemed pursuant to the prepayment (the "Reserve Fund Credit"). No Reserve Fund Credit shall be granted if reserve funds are below 100% of the reserve requirement on the prepayment date or the redemption date.

11. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to steps 4, 5, 8, 9, less the amount computed pursuant to step 10 (the "Prepayment Amount").

12. From the Prepayment Amount, the amounts computed pursuant to steps 4, 5, 8 and 12 shall be deposited into the appropriate fund as established under the Fund Policy and be used to retire Outstanding Debt or make debt service payments. The amount computed pursuant to step 9 shall be retained by CFD No. 2007-1.

The Special Tax Prepayment Amount may be sufficient to redeem other than a $5,000 increment of CFD No. 2007-1 Debt. In such cases, the increment above $5,000 or integral multiple thereof will be retained in the appropriate fund established under the Fund Policy to be used with the next prepayment of CFD No. 2007-1 Debt or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under step 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls.

If the owner of an Assessor's Parcel completes a prepayment of their Special Tax and then Subdivides that property, all newly created Assessor's Parcels, will be subject to the Contingent Special Tax pursuant to Sections B and C above. Further, if an Assessor's Parcel is subject to the Assigned Special Tax AND the Contingent Special Tax, the prepayment will not include the Contingent Special Tax and the Contingent Special Tax will continue to be levied in each Fiscal Year following the prepayment. The Contingent Special Tax may not be prepaid.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Assigned Special Tax that may be levied on Taxable Property within CFD No. 2007-1 (after excluding one hundred forty (140) total Acres of Public Property and/or Property Owner Association Property as set forth in Section D) both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding CFD No. 2007-1 Debt.

H. CASH COLLECTION PERIOD

Property owners in CFD No 2007-1 will have the opportunity to pay their CFD No. 2007-1 obligation without penalty or interest during a cash collection period. Within thirty (30) days of the election of CFD No. 2007-1, the CFD Administrator will mail a statement to each property owner which will contain the following:

- Assessor's Parcel Number to identify each property
- Amount required to pay CFD No. 2007-1 obligation in full
- Time and place of payment and the effect of failure to pay within such time
- Statement describing CFD No. 2007-1 Debt
- Statement that the Special Tax lien has been recorded and the date of recordation

Property owners will have thirty (30) days from the date of the statement mailing to pay the obligation. After the thirty (30) day period has expired, the Special Tax lien will be released for all Assessor's Parcels which have paid their obligation in full as described in the mailed statement.

I. TERM OF SPECIAL TAX

The Special Tax shall be levied for a period not to exceed 25 years commencing with Fiscal Year 2008/09.

Revised: 12/4/07

APPENDIX C. AMORTIZATION SCHEDULES

The following pages show the Amortization Schedules.

Nevada Irrigation District
CFD No. 2007-1 (Cement Hill)
Remaining Project Cost Amortization Schedule - District

Payment Date	Interest Rate	Balance	Principal	Interest	Semi-Annual Payment	Annual Payment
07/01/2025	2.28360%	1,023,510.07	141,283.06	11,686.44	152,969.50	305,939.00
01/01/2026	2.28360%	882,227.01	142,896.23	10,073.27	152,969.50	0.00
07/01/2026	2.28360%	739,330.78	144,527.82	8,441.68	152,969.50	305,939.00
01/01/2027	2.28360%	594,802.96	146,178.04	6,791.46	152,969.50	0.00
07/01/2027	2.28360%	448,624.93	147,847.10	5,122.40	152,969.50	305,939.00
01/01/2028	2.28360%	300,777.83	149,535.22	3,434.28	152,969.50	0.00
07/01/2028	2.28360%	151,242.61	151,242.61	1,726.89	152,969.50	305,939.00
Totals:			**$1,301,309.33**	**$75,416.17**	**$1,376,725.50**	**$1,529,695.00**

Nevada Irrigation District
CFD No. 2007-1 (Cement Hill)
Remaining Project Cost Amortization Schedule - Parcel

Payment Date	Interest Rate	Balance	Principal	Interest	Semi-Annual Payment	Annual Payment
07/01/2025	2.28360%	4,528.81	625.15	51.71	676.86	1,353.71
01/01/2026	2.28360%	3,903.66	632.28	44.57	676.86	0.00
07/01/2026	2.28360%	3,271.38	639.50	37.35	676.86	1,353.71
01/01/2027	2.28360%	2,631.87	646.81	30.05	676.86	0.00
07/01/2027	2.28360%	1,985.07	654.19	22.67	676.86	1,353.71
01/01/2028	2.28360%	1,330.88	661.66	15.20	676.86	0.00
07/01/2028	2.28360%	669.22	669.22	7.64	676.86	1,353.71
Totals:			**$5,758.01**	**$333.70**	**$6,091.74**	**$6,768.55**

APPENDIX D. DELINQUENCY SUMMARY REPORT

The following pages show the Delinquency Summary Report.

Nevada Irrigation District

Delinquency Summary Report

As of: 06/30/2026

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD No. 2007-1 - CFD No. 2007-1 (Cement Hill)									
	08/01/2008 Billing:								
	12/10/2008	$184,546.26	$184,546.26	$0.00	0.00%	230	229	0	0.00%
	04/10/2009	$184,546.26	$184,546.26	$0.00	0.00%	230	229	0	0.00%
	Subtotal:	**$369,092.52**	**$369,092.52**	**$0.00**	**0.00%**	**460**	**458**	**0**	**0.00%**
	08/01/2009 Billing:								
	12/10/2009	$184,086.35	$184,086.35	$0.00	0.00%	229	228	0	0.00%
	04/10/2010	$184,086.35	$184,086.35	$0.00	0.00%	229	228	0	0.00%
	Subtotal:	**$368,172.70**	**$368,172.70**	**$0.00**	**0.00%**	**458**	**456**	**0**	**0.00%**
	08/01/2010 Billing:								
	12/10/2010	$183,393.85	$183,393.85	$0.00	0.00%	227	227	0	0.00%
	04/10/2011	$183,393.85	$183,393.85	$0.00	0.00%	227	227	0	0.00%
	Subtotal:	**$366,787.70**	**$366,787.70**	**$0.00**	**0.00%**	**454**	**454**	**0**	**0.00%**
	08/01/2011 Billing:								
	12/10/2011	$182,701.35	$182,701.35	$0.00	0.00%	226	226	0	0.00%
	04/10/2012	$182,701.35	$182,701.35	$0.00	0.00%	226	226	0	0.00%
	Subtotal:	**$365,402.70**	**$365,402.70**	**$0.00**	**0.00%**	**452**	**452**	**0**	**0.00%**
	08/01/2012 Billing:								
	12/10/2012	$168,201.62	$168,201.62	$0.00	0.00%	212	212	0	0.00%
	04/10/2013	$168,201.62	$168,201.62	$0.00	0.00%	212	212	0	0.00%
	Subtotal:	**$336,403.24**	**$336,403.24**	**$0.00**	**0.00%**	**424**	**424**	**0**	**0.00%**
	08/01/2013 Billing:								
	12/10/2013	$164,739.12	$164,739.12	$0.00	0.00%	211	211	0	0.00%
	04/10/2014	$164,739.12	$164,739.12	$0.00	0.00%	211	211	0	0.00%
	Subtotal:	**$329,478.24**	**$329,478.24**	**$0.00**	**0.00%**	**422**	**422**	**0**	**0.00%**
	08/01/2014 Billing:								
	12/10/2014	$164,739.12	$164,739.12	$0.00	0.00%	211	211	0	0.00%
	04/10/2015	$164,739.12	$164,739.12	$0.00	0.00%	211	211	0	0.00%
	Subtotal:	**$329,478.24**	**$329,478.24**	**$0.00**	**0.00%**	**422**	**422**	**0**	**0.00%**

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Nevada Irrigation District

Delinquency Summary Report

As of: 06/30/2026

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD No. 2007-1 - CFD No. 2007-1 (Cement Hill)									
	08/01/2015 Billing:								
	12/10/2015	$162,416.53	$162,416.53	$0.00	0.00%	208	208	0	0.00%
	04/10/2016	$162,416.53	$162,416.53	$0.00	0.00%	208	208	0	0.00%
	Subtotal:	**$324,833.06**	**$324,833.06**	**$0.00**	**0.00%**	**416**	**416**	**0**	**0.00%**
	08/01/2016 Billing:								
	12/10/2016	$162,416.53	$162,416.53	$0.00	0.00%	208	208	0	0.00%
	04/10/2017	$162,416.53	$162,416.53	$0.00	0.00%	208	208	0	0.00%
	Subtotal:	**$324,833.06**	**$324,833.06**	**$0.00**	**0.00%**	**416**	**416**	**0**	**0.00%**
	08/01/2017 Billing:								
	12/10/2017	$161,724.03	$161,724.03	$0.00	0.00%	207	207	0	0.00%
	04/10/2018	$161,724.03	$161,724.03	$0.00	0.00%	207	207	0	0.00%
	Subtotal:	**$323,448.06**	**$323,448.06**	**$0.00**	**0.00%**	**414**	**414**	**0**	**0.00%**
	08/01/2018 Billing:								
	12/10/2018	$161,724.03	$161,724.03	$0.00	0.00%	207	207	0	0.00%
	04/10/2019	$161,724.03	$161,724.03	$0.00	0.00%	207	207	0	0.00%
	Subtotal:	**$323,448.06**	**$323,448.06**	**$0.00**	**0.00%**	**414**	**414**	**0**	**0.00%**
	08/01/2019 Billing:								
	12/10/2019	$160,786.44	$160,786.44	$0.00	0.00%	206	206	0	0.00%
	04/10/2020	$160,786.44	$160,786.44	$0.00	0.00%	206	206	0	0.00%
	Subtotal:	**$321,572.88**	**$321,572.88**	**$0.00**	**0.00%**	**412**	**412**	**0**	**0.00%**
	08/01/2020 Billing:								
	12/10/2020	$160,786.44	$160,786.44	$0.00	0.00%	206	206	0	0.00%
	04/10/2021	$160,786.44	$160,786.44	$0.00	0.00%	206	206	0	0.00%
	Subtotal:	**$321,572.88**	**$321,572.88**	**$0.00**	**0.00%**	**412**	**412**	**0**	**0.00%**
	08/01/2021 Billing:								
	12/10/2021	$159,848.85	$159,848.85	$0.00	0.00%	205	205	0	0.00%
	04/10/2022	$159,848.85	$159,848.85	$0.00	0.00%	205	205	0	0.00%
	Subtotal:	**$319,697.70**	**$319,697.70**	**$0.00**	**0.00%**	**410**	**410**	**0**	**0.00%**

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Nevada Irrigation District

Delinquency Summary Report

As of: 06/30/2026

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD No. 2007-1 - CFD No. 2007-1 (Cement Hill)									
	08/01/2022 Billing:								
	12/10/2022	$157,526.26	$156,833.76	$692.50	0.44%	202	201	1	0.50%
	04/10/2023	$157,526.26	$156,833.76	$692.50	0.44%	202	201	1	0.50%
	Subtotal:	**$315,052.52**	**$313,667.52**	**$1,385.00**	**0.44%**	**404**	**402**	**2**	**0.50%**
	08/01/2023 Billing:								
	12/10/2023	$157,526.26	$156,588.67	$937.59	0.60%	202	201	1	0.50%
	04/10/2024	$157,526.26	$156,588.67	$937.59	0.60%	202	201	1	0.50%
	Subtotal:	**$315,052.52**	**$313,177.34**	**$1,875.18**	**0.60%**	**404**	**402**	**2**	**0.50%**
	08/01/2024 Billing:								
	12/10/2024	$156,833.76	$155,896.17	$937.59	0.60%	201	200	1	0.50%
	04/10/2025	$156,833.76	$155,896.17	$937.59	0.60%	201	200	1	0.50%
	Subtotal:	**$313,667.52**	**$311,792.34**	**$1,875.18**	**0.60%**	**402**	**400**	**2**	**0.50%**
	08/01/2025 Billing:								
	12/10/2025	$156,833.76	$155,896.17	$937.59	0.60%	201	200	1	0.50%
	04/10/2026	$156,833.76	$146,115.63	$10,718.13	6.83%	201	188	13	6.47%
	Subtotal:	**$313,667.52**	**$302,011.80**	**$11,655.72**	**3.72%**	**402**	**388**	**14**	**3.48%**
CFD No. 2007-1	**Total:**	**$5,981,661.12**	**$5,964,870.04**	**$16,791.08**	**0.28%**	**7,598**	**7,574**	**20**	**0.26%**
Agency Grand Total:		**$5,981,661.12**	**$5,964,870.04**	**$16,791.08**	**0.28%**	**7,598**	**7,574**	**20**	**0.26%**

APPENDIX E. FINAL BILLING DETAIL REPORT

The following pages show the Final Billing Detail Report for Fiscal Year 2026/27.

Nevada Irrigation District
CFD No. 2007-1 (Cement Hill)
Final Billing Detail Report for Fiscal Year 2026/27

Account ID	Financed Connection Fee	Grand Total
004-030-017-000	No	$1,385.00
004-030-018-000	Yes	1,875.18
004-030-023-000	No	1,385.00
004-030-024-000	Yes	1,875.18
004-030-033-000	No	1,385.00
004-030-034-000	No	1,385.00
004-030-036-000	Yes	1,875.18
004-030-037-000	No	1,385.00
004-030-040-000	Yes	1,875.18
004-030-041-000	Yes	1,875.18
004-030-042-000	Yes	490.18
004-030-043-000	No	1,385.00
004-030-044-000	No	1,385.00
004-030-045-000	Yes	1,875.18
004-030-046-000	Yes	1,875.18
004-030-049-000	Yes	1,875.18
004-030-050-000	Yes	490.18
004-030-053-000	No	1,385.00
004-030-054-000	Yes	1,875.18
004-030-060-000	Yes	1,875.18
004-030-062-000	No	1,385.00
004-030-064-000	Yes	1,875.18
004-030-065-000	No	1,385.00
004-030-068-000	Yes	1,875.18
004-030-069-000	Yes	1,875.18
004-030-070-000	No	1,385.00
004-030-073-000	Yes	1,875.18
004-030-074-000	Yes	1,875.18
004-030-075-000	Yes	1,875.18
004-030-076-000	No	1,385.00
004-030-077-000	Yes	1,875.18
004-030-078-000	Yes	1,875.18
004-030-079-000	Yes	1,875.18
004-030-080-000	No	1,385.00
004-030-081-000	No	1,385.00
004-030-088-000	No	1,385.00
004-040-027-000	Yes	2,019.72
004-040-032-000	Yes	2,019.72
004-040-046-000	Yes	1,875.18
004-040-051-000	No	1,385.00
004-040-052-000	No	1,385.00
004-040-054-000	No	1,385.00

Slight variances may occur due to rounding

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Nevada Irrigation District
CFD No. 2007-1 (Cement Hill)
Final Billing Detail Report for Fiscal Year 2026/27

Account ID	Financed Connection Fee	Grand Total
004-040-059-000	No	1,385.00
004-040-060-000	No	1,385.00
004-040-089-000	No	1,385.00
004-040-091-000	No	1,385.00
004-040-092-000	No	1,385.00
004-040-093-000	Yes	1,875.18
004-040-094-000	No	1,385.00
004-040-095-000	No	1,385.00
004-040-097-000	Yes	2,019.72
004-040-098-000	No	1,385.00
004-051-003-000	Yes	1,875.18
004-051-007-000	Yes	1,875.18
004-051-008-000	Yes	1,875.18
004-051-009-000	No	1,385.00
004-051-010-000	No	1,385.00
004-051-011-000	No	1,385.00
004-051-012-000	Yes	1,875.18
004-051-013-000	No	1,385.00
004-051-014-000	Yes	1,875.18
004-051-015-000	Yes	1,875.18
004-051-016-000	No	1,385.00
004-051-017-000	Yes	1,875.18
004-051-018-000	No	1,385.00
004-051-019-000	No	1,385.00
004-051-020-000	No	1,385.00
004-051-062-000	No	1,385.00
004-060-004-000	No	1,385.00
004-060-045-000	No	1,385.00
004-060-049-000	No	1,385.00
004-060-057-000	Yes	1,875.18
004-060-058-000	Yes	1,875.18
004-060-066-000	Yes	1,875.18
004-060-067-000	Yes	1,875.18
004-060-068-000	Yes	1,875.18
004-060-074-000	No	1,385.00
004-060-075-000	No	1,385.00
004-060-076-000	No	1,385.00
004-060-077-000	No	1,385.00
004-060-078-000	No	1,385.00
004-060-079-000	No	1,385.00
004-060-082-000	Yes	1,875.18
004-060-083-000	No	1,385.00

Slight variances may occur due to rounding

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Nevada Irrigation District
CFD No. 2007-1 (Cement Hill)
Final Billing Detail Report for Fiscal Year 2026/27

Account ID	Financed Connection Fee	Grand Total
004-060-085-000	No	1,385.00
004-060-088-000	No	1,385.00
004-060-089-000	No	1,385.00
004-060-090-000	No	1,385.00
004-060-091-000	Yes	1,875.18
004-070-041-000	Yes	1,875.18
004-070-044-000	No	1,385.00
004-070-046-000	No	1,385.00
004-070-048-000	Yes	1,875.18
004-070-049-000	Yes	1,875.18
004-070-056-000	Yes	1,875.18
004-070-057-000	No	1,385.00
004-070-077-000	Yes	1,875.18
004-410-003-000	Yes	1,875.18
004-410-004-000	Yes	1,875.18
004-410-005-000	Yes	1,875.18
004-410-008-000	Yes	490.18
004-410-019-000	Yes	1,875.18
004-410-026-000	No	1,385.00
004-410-034-000	No	1,385.00
004-410-035-000	Yes	1,875.18
004-410-036-000	No	1,385.00
004-410-037-000	Yes	1,875.18
004-410-038-000	No	1,385.00
004-410-039-000	No	1,385.00
004-410-045-000	Yes	1,875.18
004-410-052-000	No	1,385.00
004-410-054-000	Yes	490.18
004-510-001-000	Yes	490.18
004-510-004-000	No	1,385.00
004-510-006-000	Yes	1,875.18
004-510-007-000	Yes	1,875.18
004-510-008-000	No	1,385.00
004-510-013-000	Yes	1,875.18
004-510-014-000	Yes	1,875.18
004-510-016-000	Yes	1,875.18
004-650-001-000	Yes	490.18
004-650-002-000	Yes	1,875.18
004-650-003-000	No	1,385.00
004-650-004-000	No	1,385.00
004-650-005-000	No	1,385.00
004-650-007-000	Yes	1,875.18

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Nevada Irrigation District
CFD No. 2007-1 (Cement Hill)
Final Billing Detail Report for Fiscal Year 2026/27

Account ID	Financed Connection Fee	Grand Total
004-650-010-000	No	1,385.00
004-650-011-000	Yes	1,875.18
004-650-012-000	Yes	1,875.18
004-650-015-000	Yes	1,875.18
004-650-017-000	No	1,385.00
004-650-018-000	Yes	1,875.18
004-650-019-000	Yes	1,875.18
032-480-002-000	Yes	1,875.18
032-480-004-000	Yes	1,875.18
032-480-009-000	No	1,385.00
032-480-012-000	No	1,385.00
032-480-013-000	No	1,385.00
032-480-020-000	No	1,385.00
032-480-021-000	Yes	490.18
032-480-022-000	No	1,385.00
032-480-024-000	Yes	1,875.18
032-480-026-000	Yes	1,875.18
032-480-029-000	Yes	1,875.18
032-480-030-000	No	1,385.00
032-480-031-000	Yes	1,875.18
032-640-001-000	Yes	1,875.18
032-640-002-000	Yes	1,875.18
032-640-004-000	Yes	1,875.18
032-640-005-000	No	1,385.00
032-640-008-000	Yes	1,875.18
032-640-009-000	No	1,385.00
032-640-014-000	No	1,385.00
032-640-015-000	No	1,385.00
032-640-016-000	Yes	1,875.18
032-640-017-000	Yes	490.18
032-640-018-000	Yes	1,875.18
032-640-019-000	No	1,385.00
032-640-020-000	Yes	1,875.18
032-640-026-000	Yes	1,875.18
032-640-027-000	No	1,385.00
032-640-028-000	Yes	1,875.18
032-640-029-000	Yes	1,875.18
032-640-030-000	Yes	1,875.18
032-640-031-000	Yes	1,875.18
032-640-032-000	Yes	1,875.18
032-640-033-000	Yes	1,875.18
032-640-034-000	Yes	1,875.18

Slight variances may occur due to rounding

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Nevada Irrigation District
CFD No. 2007-1 (Cement Hill)
Final Billing Detail Report for Fiscal Year 2026/27

Account ID	Financed Connection Fee	Grand Total
032-640-035-000	Yes	1,875.18
032-640-037-000	No	1,385.00
032-640-040-000	Yes	1,875.18
032-640-041-000	Yes	490.18
032-640-042-000	No	1,385.00
032-640-044-000	No	1,385.00
032-650-005-000	Yes	1,875.18
032-650-011-000	No	1,385.00
032-650-012-000	No	1,385.00
032-650-013-000	Yes	490.18
032-650-017-000	Yes	1,875.18
032-650-018-000	Yes	1,875.18
032-650-020-000	No	1,385.00
032-650-023-000	No	1,385.00
032-650-036-000	No	1,385.00
032-650-037-000	Yes	490.18
032-650-039-000	No	1,385.00
032-650-040-000	No	1,385.00
032-650-043-000	No	1,385.00
032-660-016-000	Yes	1,875.18
032-660-017-000	No	1,385.00
032-660-018-000	Yes	1,875.18
032-660-019-000	No	1,385.00
036-011-025-000	Yes	1,875.18
036-011-026-000	Yes	1,875.18
036-011-027-000	Yes	1,875.18
036-011-028-000	Yes	490.18
036-011-029-000	No	1,385.00
036-011-030-000	No	1,385.00
036-011-031-000	No	1,385.00
036-011-057-000	No	1,385.00
036-011-058-000	No	1,385.00
200 Accounts		**$312,282.52**

Slight variances may occur due to rounding

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