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Nipomo Community Services District Assessment District No. 2020-1 (Blacklake Sewer Consolidation)

ANNUAL LEVY REPORT

FISCAL YEAR 2026-2027



PREPARED FOR:
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Section 1. ASSESSMENT CALCULATIONS

This Section of the Annual Levy Report contains information that pertains to the Fiscal Year 2026/27 Annual Levy for the Nipomo Community Services District ("NCSD"), Assessment District No. 2020-1 ("District"). Detailed parcel listings and reference data that are relevant to the administration of the District are contained in the Appendices.

DETERMINANTS OF THE ANNUAL ASSESSMENT LEVY

The amount of the assessment levy in any particular year is derived from principal and interest amounts due in the following Fiscal Year, pending and estimated administrative expenses, pending debt service payments, current fund balances, projected early redemptions and any interest earnings on invested monies within the various bond funds. Detailed below is the calculation of the levy requirement for the current fiscal year.

Aggregate Annual Levy Requirement

An annual assessment levy will be assessed on all properties with outstanding assessments within the District in order to (a) meet the annual debt service on the bonds and (b) pay certain annual administrative expenses. The assessment levy requirement for the pending fiscal year is shown in Table I.

Table I
Aggregate Annual Levy Requirement

Cost Components	FY 2026/27 Levy
Principal Due	$285,000.00
Interest Due	273,743.76
Administrative Expenses	8,150.00
FY 2026/27 Fund (Credit)/Debit	(8,003.86)
FY 2026/27 Rounding Adjustment	(1.56)
Total Levy Requirement	**$558,888.34**

Annual Levy Components

The following paragraphs detail the various levy cost components utilized to determine the annual levy requirement for the current tax year.

DEBT SERVICE (PRINCIPAL AND INTEREST)

On August 19, 2020, the Nipomo Community Services District ("NCSD") issued Limited Obligation Improvement Bonds in the amount of $11,225,000 (the "Bonds"). Subsequent to the issuance of the Bonds, a partial prepayment resulted in a $10,000 bond call on March 2, 2022. Additional prepayments and funds on hand resulted in a bond call of $45,000 on September 2, 2024, $35,000 on September 2, 2025, and a subsequent bond call of $30,000 on September 2, 2026. The debt service schedule is included as Appendix "C". Debt service to be paid from the annual levy is shown in the following table:

Table II Debt Service Requirements			
Debt Service Payment Dates	**Principal Due**	**Interest Due**	**Total Debt Service**
March 2, 2027	$0.00	$136,871.88	$136,871.88
September 2, 2027	285,000.00	136,871.88	421,871.88
Total Debt Service	**$285,000.00**	**$273,743.76**	**$558,743.76**

ANNUAL ADMINISTRATIVE EXPENSES

The Assessment Engineer's Report was reviewed to determine what, if any, maximum annual assessment may be levied against the properties in the Assessment District to pay the administration and collection expenses of the Assessment District. Part VII of the Engineer's Report – Maximum Annual Administration Add-on – states:

> Pursuant to subparagraph (f) of Section 10204 of the Improvement Act, in addition to or as a part of the assessment lien levied against each parcel of land within the District, each parcel of land may also be subject to an annual administrative cost add-on to pay for costs incurred by Nipomo CSD, and not otherwise reimbursed, which result from the administration and collection of the assessment installments or from administration or registrations of bonds and/or reserve or other related funds. The maximum annual total amount of such annual administrative cost addon for each parcel within the District shall not exceed $30. Each parcel's share of the administrative cost add-on shall be computed based on the parcels proportional share of its unpaid assessment. This annual assessment shall be in addition to any fee charged pursuant to Section 8682 and 8682.1 of the Streets and Highways Code.

The following table summarizes estimated expenses associated with annual administration and collection of assessments. A brief description of each expense item follows.

Table III Fiscal Year 2026/27 Expenses	
Expense Item	**Estimated Current Tax Year**
Bank Fees	$1,800.00
District Administration Fee	2,000.00
Initial Setup Fee	0.00
Continuing Disclosure & Reporting	1,200.00
NCSD Administration & Expenses	2,000.00
Arbitrage Rebate	1,000.00
Delinquency Monitoring & Payment Data	150.00
Total Expenses	**$8,150.00**

Bank Fees include all fees imposed by the Paying Agent that are associated with bond and fund administration.

District Administration Fee includes activities of outside consultants retained by the NCSD to assist with annual administration of the District. This includes but is not limited to, the estimated cost to compute and submit the levy to the County of San Luis Obispo County Auditor, monitor collections, review delinquencies, and disburse funds.

Administration also includes the cost of preparing the Annual Report and Auditor's Record.

Initial Setup Fee is a one-time fee associated with the initial setup of the District.

Continuing Disclosure & Reporting includes costs paid to outside consultants to comply with the reporting obligations of the Continuing Disclosure Agreement of the Bonds, Material Event Notices, and California Debt and Investment Advisory Commission (CDIAC) Annual Debt and Transparency Reports.

NCSD Administration & Expenses includes all activities of the NCSD and Staff.

Arbitrage Rebate includes costs associated with preparing the Installment Rebate Liability Computation which is required every five years. This cost has been pro-rated.

Delinquency Monitoring & Payment Data includes costs associated with the secured roll and the monitoring of delinquent tax payments.

FUND CONTRIBUTION/(DEFICIT)

Pending debt service payments to be made from available monies collected from the prior tax year are incorporated into the assessment levy. Included here are additional monies for any parcels that have prepaid their assessment and for which bonds have not been called. Interest earnings on the reserve fund and/or the redemption fund have been set aside to call additional bonds and further reduce the principal obligation of the District in future years. The net effect of current available funds is shown below and is identified as either a funding contribution or a funding deficit.

Table IV
Balances as of 07/01/26

Fund/Account	Amount
Available Prepayment Funds	$32,699.88
Less: Final Redemption Amount	(30,000.00)
Remaining Collection Funds	$2,699.88
Plus: Available Bank Levy Funds	5,303.98
Net funds Available For Annual Levy Adjustment	**$8,003.86**

Assessment Allocation

The basis for allocating the assessments to the various parcels within the District is contained in the Engineer's Report, Method of Apportionment (Part II). As noted therein, the assessments allocated to the various properties within the Assessment District are generally based upon benefit and is also consistent with the County Ordinance limiting the subdivision of parcels within the District. The following table reflects the improvements and general methodology used to determine the assessments for properties within the Assessment District. For additional information regarding the Method of Assessment please refer to Appendix A.

Table V Assessment Allocation	
Assessment Components	**Assessment (Benefit) Methodology**
Bio-Chemical Oxygen Demand	Each benefit factor will receive equal weight
Suspended Solids	Each benefit factor will receive equal weight
Capacity	Each benefit factor will receive equal weight

ASSESSMENT DISTRICT ACTIVITIES

The following information relates to the development status of the District and the financed improvements as well as administrative policy decisions that may affect current and future year assessment levies.

Development Activity

Pursuant to the County Ordinance, parcels located within the Assessment District are generally precluded from further subdivision activity.

Construction of Public Improvements

Public improvements for which the assessments were authorized are still under construction.

Policy Issues & Administrative Activities

The following activities and decisions occurred during the past year and have implications for either the calculation of prepayments, the collection of assessments, or secondary market reporting.

HAND-BILLED PARCELS

Assessor's Parcel Number 091,440,014 was hand-billed for FY 2026/27.

ASSESSMENT PREPAYMENTS

Assessor's Parcel Number 091,413,018 prepaid its assessment obligation prior to the FY 2025/26 levy. Assessor's Parcel Number 091,419,040 prepaid its assessment obligation prior to the FY 2024/25 levy. Assessor's Parcel Number 091,413,036 prepaid half of its assessment prior to the FY 2022/23 levy.

FORECLOSURE ACTIVITIES

The District participates in the Teeter Plan and since it receives 100% of the annual assessment levy amount from the County it has not been required to pursue foreclosure action against delinquent property owners.

RELEVANT ADMINISTRATIVE POLICY DECISIONS

For the FY 2026/27 levy, no policy decisions affecting the assessment district were made or considered.

Section 2. REFERENCE DATA

This Section of the Report summarizes the proceedings undertaken to form Assessment District No. 2020-1 and also identifies specific provisions and covenants associated with the issuance of the Notes.

ASSESSMENT DISTRICT FORMATION & PROCEEDINGS SUMMARY

A brief description of the 1913/1915 Act proceedings is identified below with pertinent resolutions and authorizing actions summarized in Table VI. A brief narrative indicating the location and boundaries of the Assessment District then follows.

Synthesis of Proceedings

The Nipomo Community Services District, Assessment District No. 2020-1 (Blacklake Sewer Consolidation) was established and bonded indebtedness of the District was approved pursuant to provisions of the Municipal Improvement Act of 1913 (Division 12 of the California Streets and Highways Code), and the Improvement Bond Act of 1915 (Division 10 of the California Streets and Highways Code). The NCSD issued bonds on behalf of Assessment District No. 2020-1 in the amount of $11,225,000 on August 19, 2020.

Formation Summary

The following Table shows formation proceeding information applicable to the District and the associated Note issue:

Table VI
Formation Summary

Proceedings Item (Engineer's Report Location)	Document/ Resolution No.	Recordation Date
Assessment Diagram	2020-062186	05/30/2020
Notice of Assessment	2020-047437	09/02/2020
Resolution Declaring Intention to Establish	2020-1547	03/11/2020
Resolution Approving Formation	2020-1555	05/13/2020
Resolution of Bond Issuance	2020-1569	07/22/2020
Tax Code (County Fund Number)	1720	N/A

District Boundaries

The Assessment District boundaries are coterminous with the boundaries of the Blacklake Specific Plan and consists of a fully developed residential community of 555 homes built around the 27-hole Blacklake Golf Resort in Nipomo, California; located in south San Luis Obispo County, generally bounded by Willow Road on the south, Pomeroy Road on the east, Black Lake Canyon on the north and Via Concha on the West. Blacklake Village consists of seven individual developments, each with their own homeowner's association, including Crown Pointe, The Estates, The Fairways, The Legends, The Oaks, Tourney Hills, and Villagio. A boundary map of the Assessment District is contained in Appendix "B".

DEBT ISSUANCE INFORMATION

Specific provisions related to the Notes that were authorized and issued pursuant to the Refunding Loan Agreement appear below.

Mandatory Redemption from Assessment Prepayments.

Whenever, as of an Interest Payment Date, there are sufficient funds in the Prepayment Account of the Redemption Fund from the proceeds of prepayments of Assessments, the Bonds shall be called for redemption as provided in Part 11.1 of the Improvement Bond Act of 1915 (the "1915 Act"). Each Bond, or any portion thereof, in the principal amount of $5,000 or any integral multiple thereof, may be redeemed and paid in advance of maturity on any Interest Payment Date in any year pro rata among maturities, by giving notice to the Owner thereof and by paying the principal amount thereof, plus interest to the date of redemption, unless sooner surrendered, in which event said interest will be paid to the date of payment, together with a redemption premium (expressed as percentages of the principal amount of the Bonds to be redeemed) at the following redemption prices:

Early Redemption Date	Redemption Premium
Interest Payment Dates on/prior to Sept 2, 2025	103.00%
March 2, 2026 and Sept 2, 2026	102.00%
March 2, 2027 and Sept 2, 2027	101.00%
March 2, 2028 and Sept 2, 2028	100.00%

Optional Redemption

The Bonds maturing on or after September 2, 2031 are subject to redemption prior to their stated maturity dates on any Interest Payment Date on and after September 2, 2030 from such maturities as selected by the District, from proceeds of any bonds issued to refund the Bonds pursuant to the Refunding Act of 1984 for 1915 Improvement Act (the "Refunding Bond Proceeds"), at the redemption price equal to the principal amount being redeemed, without premium, together with accrued interest to the date of redemption.

The 2050 Term Bond is subject to redemption prior to its stated maturity date in part, on any date on and after September 2, 2026, among such maturities as selected by the District, from any source of funds other than prepayment of Assessments and Refunding Bond Proceeds, including, but not limited to, surplus monies on deposit in the Improvement Fund and in lieu charges credited to the Assessment District, at the redemption equal to the principal amount being redeemed, without premium, together with accrued interest to the date of redemption.

Redemption Noticing Provisions

With respect to the Bonds held in book-entry form, notices of redemption will be mailed only to The Depository Trust Company and not to any beneficial owner of the Bonds. The Fiscal Agent shall cause notice of any redemption to be mailed by registered or certified mail, postage prepaid, at least 30 days but not more than 60 days prior to the date fixed for redemption, to the securities depository and to certain information services, and to the

respective registered Owners of any Bonds designated for redemption, at their addresses appearing on the Bond registration books maintained by the Fiscal Agent; but the actual receipt of any notice shall not be a condition precedent to such redemption and failure to receive any such notice, or any defect therein, shall not affect the validity of the proceedings for the redemption of such Bonds, or the cessation of interest on the redemption date. A notice of redemption for optional redemption may be conditioned on the receipt by the District of sufficient funds to effect the redemption. If sufficient funds are not received by the District by the redemption date, the redemption shall not occur and the Bonds will remain outstanding under the Fiscal Agent Agreement. If any redemption is cancelled due to lack of sufficient funds, the Fiscal Agent shall mail a notice to the Bondowners stating that such redemption was cancelled and did not occur.

FUND INFORMATION/SUMMARY OF FISCAL AGENT AGREEMENT

The NCSD has established the following funds for purposes of collecting assessment installments, making payment for the hereinafter-designated costs and expenses and payment of principal and interest on the Note. The funds created are designated and subject to the terms as follows:

Costs of Issuance Fund

The Fiscal Agent will pay the costs of issuing the Bonds from the Costs of Issuance Fund as set forth in the Agreement. Amounts on deposit in the Costs of Issuance Fund after the completion of the Improvements and the payment of all claims with respect thereto will be used as determined by the District in the manner provided in Section 10427 of the 1913 Act. At the direction of an Authorized Representative of the District, the Fiscal Agent will transfer any remaining balance in the Costs of Issuance Fund for deposit in the Improvement Fund and the Costs of Issuance Fund will be closed.

Assessment Fund

Upon receipt of Assessment Installments, the Treasurer will immediately deposit the Assessment Installments into the Assessment Fund. On or prior to the twenty-fifth day of February and August of each year commencing February 25, 2023, the District will transfer to the Fiscal Agent for deposit to the following funds and accounts the amounts set forth in the following clauses, in the following order of priority:

a) the Interest Account of the Redemption Fund, an amount sufficient to make the payment of interest due on the next succeeding Interest Payment Date for the Bonds;

b) the Principal Account of the Redemption Fund, the amount needed to make the payment of principal, including mandatory sinking fund payments, due on the following September 2 on the Outstanding Bonds;

c) the Reserve Fund, the amount needed to restore the Reserve Fund to the Reserve Requirement;

d) the Rebate Fund, the amount, if any, as specified in a written direction of the District.

At the election of the District, some or all of the moneys remaining in the Assessment Fund after the deposits described above will be transferred by the Treasurer to the Prepayment Account of the Redemption Fund to redeem Bonds as provided in the Agreement. To the extent that the amounts in the Assessment Fund are insufficient to redeem Bonds in an authorized denomination, such moneys will be used for the payment of interest or principal, including mandatory sinking fund payments, on the next Interest Payment Date. The District will apply such amounts, as a credit against each of the unpaid Assessments in amounts equal to each parcel's share or portion thereof, of the total amount of Assessment. Upon provision for payment or redemption of all Bonds and after payment of any amounts due to the Fiscal Agent, all moneys remaining in the Assessment Fund will be paid to the District.

Redemption Fund

The principal of, including mandatory sinking fund payments, and interest on the Bonds until maturity will be paid by the Fiscal Agent from the Redemption Fund. At the maturity of the Bonds, and after all principal, including mandatory sinking fund payments, and interest then due on any Outstanding Bonds has been paid or provided for, moneys in the Redemption Fund will be transferred to the Assessment Fund.

a) Moneys in the Capitalized Interest Account will be used for payment of interest on the Bonds through and including September 2, 2022 as the same becomes due. Any amounts remaining in the Capitalized Interest Account on September 15, 2022 will be transferred to the Interest Account of the Redemption Fund and the Capitalized Interest Account will be closed.

b) On or prior to the first day of March or September of each year, commencing March 1, 2023, the Fiscal Agent will transfer from the Redemption Fund to the Interest Account of the Redemption Fund an amount such that the balance in the Interest Account one day prior to each Interest Payment Date will be equal to the installment of interest due on the Bonds on said Interest Payment Date. Moneys in the Interest Account will be used for the payment of interest on the Bonds on and after March 2, 2023 as the same becomes due.

c) On or prior to the first day of September of each year, commencing September 1, 2023, the Fiscal Agent will transfer from the Redemption Fund to the Principal Account of the Redemption Fund an amount up to the principal payment, including mandatory sinking fund payments, due on the Bonds on the following September 2. Moneys in the Principal Account will be used to pay the principal, including mandatory sinking fund payments, of the Bonds as the same become due at maturity or as a result of mandatory sinking fund redemption.

d) Any amounts remaining in the Redemption Fund, other than in the Prepayment Account and the Capitalized Interest Account, on September 15 of each year, after all principal, including mandatory sinking fund payments, and interest payments due on the prior September 2 have been paid, will be remitted to the District for deposit into the Assessment Fund.

e) Moneys set aside in the Prepayment Account of the Redemption Fund will be used solely for the purpose of redeeming Bonds and will be applied on or after the redemption date to the payment of principal of, including mandatory sinking fund payments, and premium, if any, on the Bonds to be redeemed upon presentation and surrender of such Bonds.

Upon receiving any prepayment of an Assessment, the District will transfer all or a portion of such prepayment to the Fiscal Agent for deposit in the Prepayment Account, which when coupled with the moneys transferred from the Reserve Fund pursuant to the Agreement to the Prepayment Account, will be used to redeem Bonds pursuant to the Agreement or any Supplemental Fiscal Agent Agreement on the next Interest Payment Date for which proper notice pursuant to the Agreement can be given by the Fiscal Agent.

Reserve Fund

The Fiscal Agent will initially deposit into the Reserve Fund the amount specified in the Agreement. Thereafter, the Treasurer will transfer sufficient funds from the Assessment Fund as provided in the Agreement in order to maintain the Reserve Requirement in the Reserve Fund at all times. On or before each February 15 and August 15, the Fiscal Agent will determine whether the amount on deposit in the Reserve Fund equals the Reserve Requirement.

Moneys in the Reserve Fund will be used solely for the purpose of paying the principal of, including mandatory sinking fund payments, and interest on the Bonds when due in the event that the moneys in the Redemption Fund are insufficient therefor. The Fiscal Agent will withdraw moneys as necessary from the Reserve Fund for deposit in the Redemption Fund on or before the first day of March and September of each year.

In the event an Assessment is prepaid in whole or in part and used to redeem Bonds, the Assessment being prepaid will be reduced by the amount transferred from the Reserve Fund pursuant to the Agreement to the Prepayment Account of the Redemption Fund. The amount transferred will be that portion of the balance then in the Reserve Fund equal to the proportion that the Assessment prepaid bears to the total of all Assessments remaining unpaid as of such date. The District will notify, or cause the Fiscal Agent to be notified, of the amount to be transferred.

In the event that moneys in the Reserve Fund and the moneys in the Redemption Fund and the Assessment Fund are sufficient to retire all of the Outstanding Bonds plus accrued interest thereon, such moneys in the Reserve Fund and the Assessment Fund will at the written direction of District be transferred to the Redemption Fund for the payment of the Bonds.

All amounts remaining in the Reserve Fund in the year in which the last Assessment Installments become due and payable will be credited toward said Assessment Installments as set forth in the Agreement:

On or prior to July 1st of the Fiscal Year next preceding the Fiscal Year in which the last unpaid Assessment Installment securing the Bonds becomes due and payable, the District will determine the amount remaining in the Reserve Fund, and will declare such amount to be surplus and direct the Fiscal Agent as to the transfer of such amount in order that it may be credited in the manner set forth in Section 10427.1 of the 1913 Act; provided that if all or any part of such Assessments remain unpaid and are payable in installments, the amount apportioned to each parcel will be credited against the last of such unpaid Assessment Installments and, if the amount apportioned to each parcel exceeds the amount of said last installment, then such excess will be credited against the next to last of such Assessment Installments.

Notwithstanding any provisions in the Agreement to the contrary, moneys in the Reserve Fund in excess of the Reserve Requirement will be withdrawn from the Reserve Fund by the Fiscal Agent on or before each February 15 and August 15, and will be transferred to the Interest Account, the Principal Account or the Prepayment Account in an amount directed in writing by an Authorized Representative of the District received at least one Business Day prior to each February 15 and August 15. In the absence of written direction from the District, all amounts will be transferred to the Redemption Fund and will be used as provided in the Agreement.

Administrative Expense Fund

The District has covenanted and agreed to establish with the Treasurer the Nipomo Community Services District Assessment District No. 2020-1 (Blacklake Sewer Consolidation) Administrative Expense Fund.

Rebate Fund

The Fiscal Agent will deposit in the Rebate Fund (which fund will be established if and when needed as a separate fund to be held by the Fiscal Agent upon receipt of a certificate of an Authorized Representative of the District) from time to time, as set forth in the Agreement, an amount determined by the District to be subject to rebate to the United States of America in accordance with the Agreement and the Tax Certificate. Amounts in the Rebate Fund will be applied and disbursed by the Fiscal Agent solely for the purposes and at the times set forth in written requests of the District filed with the Fiscal Agent.

Improvement Fund

The moneys in the Improvement Fund will be applied to pay the costs of the Improvements and will be disbursed by the Fiscal Agent as specified in a written direction from an Authorized Representative of the District which must be submitted in connection with each requested disbursement.

AUDITOR'S RECORD

The Auditor's Record is a record of the annual debt service on the "1915 Act" bonds. The Treasurer/Auditor is to prepare (or cause to be prepared) the Auditor's Record, which contains a complete breakdown of each installment of every assessment, showing the amount of principal and interest to be collected upon, and the amount actually collected or credited with respect to, each assessment each year for the life of the bond issue.

The Auditor's Record is prepared at the time of issuance on the final interest rate, maturity schedule and confirmed assessments. The Auditor's Record is adjusted to annually reflect all payoffs and all credits from the Reserve Fund (and any other authorized credits) so as to provide an accurate record of installment payments as they become due. The complete Auditor's Record was prepared in conjunction with the Assessment Financing and is on file with the NCSD.

Section 3. APPENDICES

Appendix A	**Method of Assessment**
Appendix B	**Boundary Map**
Appendix C	**Debt Service Schedule**
Appendix D	**Spread of Assessments**

Appendix A: Method of Assessment

The following is an excerpt from the Final Engineer's Report, Section titled: "Method of Assessment".

Method of Assessment

The method of assessment is determined by an analysis of the special benefit a property receives from the proposed improvements.

To assess benefits equitably it is necessary to relate each property's proportional special benefits to the special benefits of all other properties within the District. The method of apportionment established for most districts formed under the Municipal Improvement Act of 1913 utilizes a weighted method of apportionment known as an Equivalent Benefit Unit (EBU) methodology that uses a defined unit of measurement to calculate a basic unit of assessment. For each category of benefit, the following discussion identifies the parcels that benefit, the assignment of EBUs, and the related equations to determine a parcel's assessment. Since the special benefits associated with assessments accrue to the property, the availability of sewer service for each property will be considered the basis for benefit, regardless of whether or how much the property owner chooses to use that sewer service.

The properties within the District consist of 555 residential parcels and 4 commercial/other parcels. Residential parcels place the same estimated level of demand on the sewer system once connected and therefore receive the same benefit from the ability to connect to the system. Since all of the parcels have the same ability to use the sewer system, each parcel that will be or could be served by the sewer system receives the same special benefit. The size of the property or the size of the house has no bearing on the special benefit conferred on the property by the improvements. Likewise, the level of benefit does not change depending on the linear frontage of the sewer line, the property value, or the location within the District as they each will have an equivalent connection to the system. Rather, the meter size and hence the maximum flow that can be generated by the property will determine the proportional benefit.

There are three distinct factors that contribute to the proportional special benefit conferred on each property: BOD (bio-chemical oxygen demand), SS (suspended solids), and capacity.

Each distinct benefit factor will receive equal weight relative to the other benefit factors when calculating the assessment. It was determined that each benefit factor should receive equal weight because each produces an identifiable, distinct and substantial benefit to the properties within the District; however, as a result of the distinct nature of each of the types of benefit, there is no objective way to measure the relative benefit of one benefit factor versus that of another. In the absence of a more precise methodology, each special benefit factor is given equal weight.

Meter Size (inches)	Meter Capacity Ratio
Up to 1 inch	1.0
1.5	3.0
2	4.8

Customer Class	BOD (mg/l)	BOD Ratio	SS (mg/l)	SS Ratio
Residential	410	1.0	410	1.0
Non-Residential				
Commercial - Low Strength	410	1.0	410	1.0
Commercial - Medium Strength	660	1.61	660	1.61
Commercial - High Strength	1,650	4.02	1,160	2.83

$$\frac{1}{3}\ BOD\ Ratio + \frac{1}{3}\ SS\ Ratio + \frac{1}{3}\ Capacity\ Ratio = \textbf{Total EBUs}$$

CALCULATION OF A PARCEL'S ASSESSMENT

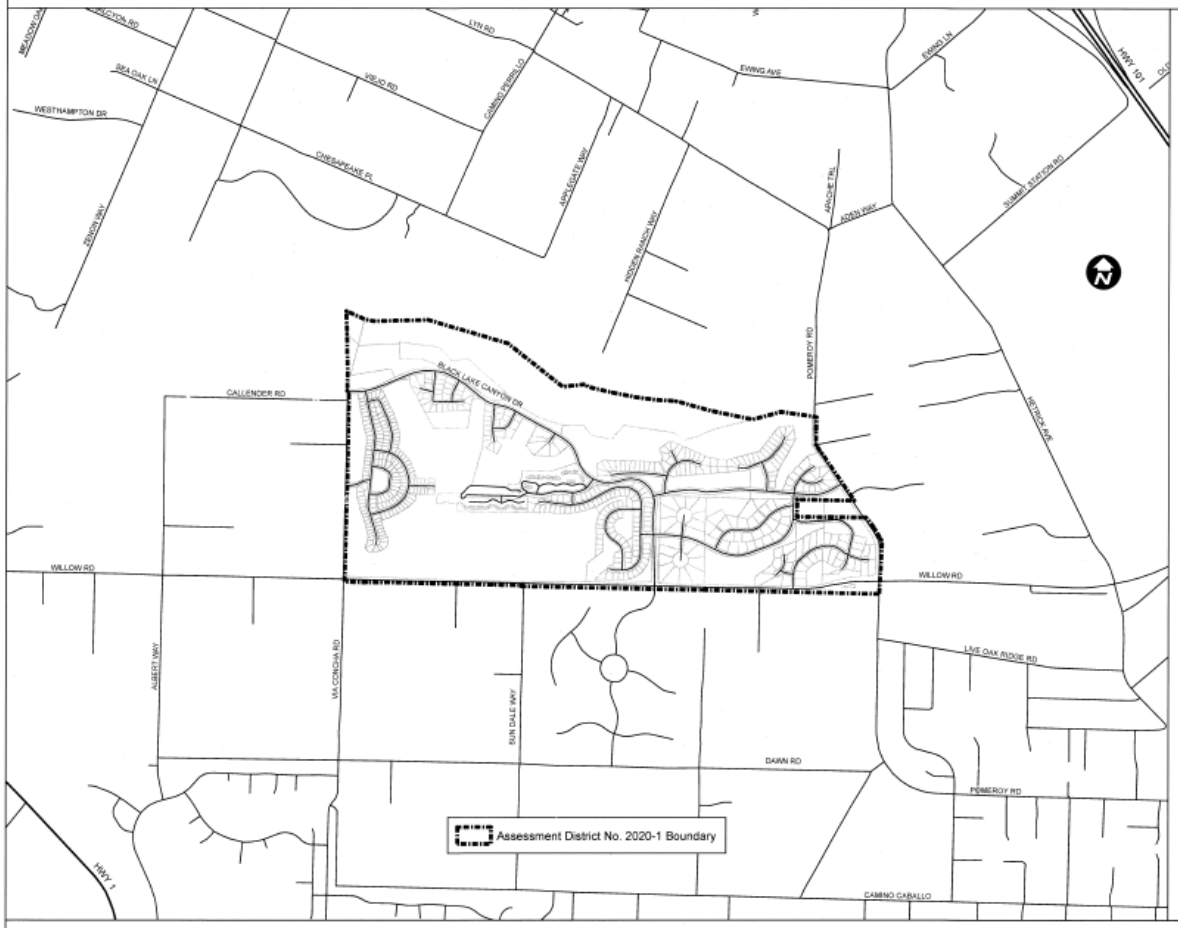
The following formula mathematically describes the way assessments are calculated.

$$\frac{\textbf{Total Benefit Assessment}}{\textbf{Total EBUs}} = \textbf{Assessment Rate per EBU}$$

Appendix B: Boundary Map

BOUNDARY MAP
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)
NIPOMO COMMUNITY SERVICES DISTRICT
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA

SHEET 1 OF 1



FILED IN THE OFFICE OF THE SECRETARY/CLERK OF THE NIPOMO COMMUNITY SERVICES DISTRICT THIS 11TH DAY OF MARCH, 2020.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ASSESSMENT DISTRICT NO. 2020-1 (BLACKLAKE SEWER CONSOLIDATION), NIPOMO COMMUNITY SERVICES DISTRICT, COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA WAS APPROVED BY THE BOARD OF DIRECTORS OF THE NIPOMO COMMUNITY SERVICES DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE 11TH DAY OF MARCH 2020 BY ITS RESOLUTION NO. 2020-1547

SECRETARY/CLERK
NIPOMO COMMUNITY SERVICES DISTRICT

FILED THIS 24TH DAY OF March, 2020 AT THE HOUR OF 10:35 O'CLOCK A.M. IN BOOK 66 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE(S) 16 AT THE REQUEST OF THE NIPOMO COMMUNITY SERVICES DISTRICT IN THE OFFICE OF THE COUNTY RECORDER, COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA.

EXEMPT RECORDING PER GOVERNMENT CODE 6103

FEE: $ 83.00

INSTRUMENT NO.: 2020014314

TOMMY GONG, COUNTY CLERK-RECORDER

BY DEPUTY
COUNTY RECORDER
COUNTY OF SAN LUIS OBISPO

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL SHOWN ON THIS DIAGRAM SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN LUIS OBISPO COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE SAN LUIS OBISPO COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

WILLDAN

Appendix C: Debt Service Schedule

SEMI-ANNUAL DEBT SERVICE SCHEDULE

NIPOMO COMMUNITY SERVICES DISTRICT
ASSESSMENT DISTRICT NO. 2020-1
(BLACKLAKE SEWER CONSOLIDATION)
LIMITED OBLIGATION IMPROVEMENT BONDS
SERIES 2020
(Schedule Revised for September 2, 2026 Bond Call) [1]

						Original	O/S as of 9/03/2026
					Total Interest	$5,295,681.65	$3,389,812.50
8/19/2020	Dated Date	Prev Calls	Current Call	Total Called	Total Principal	$11,225,000.00	$10,060,000.00
9/2/2050	Final Maturity	$90,000.00	$30,000.00	$120,000.00	Total Debt Service	$16,520,681.65	$13,449,812.50

Payment Date	Original Principal	All Previous Bond Calls	Less Call 9/2/2026	REVISED PRINCIPAL	INTEREST RATE	INTEREST	TOTAL DEBT SERVICE	ANNUAL DEBT SERVICE	OUTSTANDING PRINCIPAL
3/2/2021	$0.00	$0.00	$0.00	$0.00		$170,922.27	$170,922.27	$0.00	N/A
9/2/2021	0.00	$0.00	0.00	0.00	0.000%	159,409.38	159,409.38	330,331.65	N/A
3/2/2022	0.00	$0.00	0.00	0.00		159,409.38	159,409.38	0.00	N/A
9/2/2022	0.00	$0.00	0.00	0.00	0.000%	159,259.38	159,259.38	318,668.75	N/A
3/2/2023	0.00	$0.00	0.00	0.00		159,259.38	159,259.38	0.00	N/A
9/2/2023	250,000.00	$0.00	0.00	250,000.00	4.000%	159,259.38	409,259.38	568,518.75	N/A
3/2/2024	0.00	$0.00	0.00	0.00		154,259.38	154,259.38	0.00	N/A
9/2/2024	255,000.00	$0.00	0.00	255,000.00	4.000%	154,259.38	409,259.38	563,518.75	N/A
3/2/2025	0.00	$0.00	0.00	0.00		148,509.38	148,509.38	0.00	N/A
9/2/2025	270,000.00	$5,000.00	0.00	265,000.00	4.000%	148,509.38	413,509.38	562,018.75	N/A
3/2/2026	0.00	$0.00	0.00	0.00		142,728.13	142,728.13	0.00	10,365,000.00
9/2/2026	280,000.00	$5,000.00	0.00	275,000.00	4.000%	142,728.13	417,728.13	560,456.25	10,365,000.00
3/2/2027	0.00	0.00	0.00	0.00		136,871.88	136,871.88	0.00	10,060,000.00
9/2/2027	290,000.00	5,000.00	0.00	285,000.00	4.000%	136,871.88	421,871.88	558,743.75	10,060,000.00
3/2/2028	0.00	0.00	0.00	0.00		131,171.88	131,171.88	0.00	9,775,000.00
9/2/2028	300,000.00	0.00	0.00	300,000.00	4.000%	131,171.88	431,171.88	562,343.75	9,775,000.00
3/2/2029	0.00	0.00	0.00	0.00		125,171.88	125,171.88	0.00	9,475,000.00
9/2/2029	315,000.00	5,000.00	0.00	310,000.00	4.000%	125,171.88	435,171.88	560,343.75	9,475,000.00
3/2/2030	0.00	0.00	0.00	0.00		118,971.88	118,971.88	0.00	9,165,000.00
9/2/2030	325,000.00	0.00	0.00	325,000.00	4.000%	118,971.88	443,971.88	562,943.75	9,165,000.00
3/2/2031	0.00	0.00	0.00	0.00		112,471.88	112,471.88	0.00	8,840,000.00
9/2/2031	340,000.00	5,000.00	0.00	335,000.00	4.000%	112,471.88	447,471.88	559,943.75	8,840,000.00
3/2/2032	0.00	0.00	0.00	0.00		105,771.88	105,771.88	0.00	8,505,000.00
9/2/2032	355,000.00	5,000.00	0.00	350,000.00	4.000%	105,771.88	455,771.88	561,543.75	8,505,000.00
3/2/2033	0.00	0.00	0.00	0.00		98,771.88	98,771.88	0.00	8,155,000.00
9/2/2033	365,000.00	0.00	0.00	365,000.00	4.000%	98,771.88	463,771.88	562,543.75	8,155,000.00
3/2/2034	0.00	0.00	0.00	0.00		91,471.88	91,471.88	0.00	7,790,000.00
9/2/2034	380,000.00	0.00	0.00	380,000.00	4.000%	91,471.88	471,471.88	562,943.75	7,790,000.00
3/2/2035	0.00	0.00	0.00	0.00		83,871.88	83,871.88	0.00	7,410,000.00
9/2/2035	395,000.00	0.00	0.00	395,000.00	2.000%	83,871.88	478,871.88	562,743.75	7,410,000.00
3/2/2036	0.00	0.00	0.00	0.00		79,921.88	79,921.88	0.00	7,015,000.00
9/2/2036	405,000.00	5,000.00	0.00	400,000.00	2.000%	79,921.88	479,921.88	559,843.75	7,015,000.00
3/2/2037	0.00	0.00	0.00	0.00		75,921.88	75,921.88	0.00	6,615,000.00
9/2/2037	415,000.00	5,000.00	0.00	410,000.00	2.000%	75,921.88	485,921.88	561,843.75	6,615,000.00
3/2/2038	0.00	0.00	0.00	0.00		71,821.88	71,821.88	0.00	6,205,000.00
9/2/2038	420,000.00	0.00	0.00	420,000.00	2.000%	71,821.88	491,821.88	563,643.75	6,205,000.00
3/2/2039	0.00	0.00	0.00	0.00		67,621.88	67,621.88	0.00	5,785,000.00
9/2/2039	430,000.00	5,000.00	0.00	425,000.00	2.125%	67,621.88	492,621.88	560,243.75	5,785,000.00
3/2/2040	0.00	0.00	0.00	0.00		63,106.25	63,106.25	0.00	5,360,000.00
9/2/2040	440,000.00	5,000.00	0.00	435,000.00	2.125%	63,106.25	498,106.25	561,212.50	5,360,000.00
3/2/2041	0.00	0.00	0.00	0.00		58,484.38	58,484.38	0.00	4,925,000.00
9/2/2041	450,000.00	5,000.00	0.00	445,000.00	2.375%	58,484.38	503,484.38	561,968.75	4,925,000.00
3/2/2042	0.00	0.00	0.00	0.00		53,200.00	53,200.00	0.00	4,480,000.00
9/2/2042	460,000.00	5,000.00	0.00	455,000.00	2.375%	53,200.00	508,200.00	561,400.00	4,480,000.00
3/2/2043	0.00	0.00	0.00	0.00		47,796.88	47,796.88	0.00	4,025,000.00
9/2/2043	470,000.00	5,000.00	0.00	465,000.00	2.375%	47,796.88	512,796.88	560,593.75	4,025,000.00
3/2/2044	0.00	0.00	0.00	0.00		42,275.00	42,275.00	0.00	3,560,000.00
9/2/2044	480,000.00	0.00	0.00	480,000.00	2.375%	42,275.00	522,275.00	564,550.00	3,560,000.00
3/2/2045	0.00	0.00	0.00	0.00		36,575.00	36,575.00	0.00	3,080,000.00
9/2/2045	490,000.00	0.00	0.00	490,000.00	2.375%	36,575.00	526,575.00	563,150.00	3,080,000.00
3/2/2046	0.00	0.00	0.00	0.00		30,756.25	30,756.25	0.00	2,590,000.00
9/2/2046	505,000.00	5,000.00	5,000.00	495,000.00	2.375%	30,756.25	525,756.25	556,512.50	2,590,000.00
3/2/2047	0.00	0.00	0.00	0.00		24,878.13	24,878.13	0.00	2,095,000.00
9/2/2047	515,000.00	5,000.00	5,000.00	505,000.00	2.375%	24,878.13	529,878.13	554,756.25	2,095,000.00
3/2/2048	0.00	0.00	0.00	0.00		18,881.25	18,881.25	0.00	1,590,000.00
9/2/2048	530,000.00	5,000.00	5,000.00	520,000.00	2.375%	18,881.25	538,881.25	557,762.50	1,590,000.00
3/2/2049	0.00	0.00	0.00	0.00		12,706.25	12,706.25	0.00	1,070,000.00
9/2/2049	540,000.00	5,000.00	5,000.00	530,000.00	2.375%	12,706.25	542,706.25	555,412.50	1,070,000.00
3/2/2050	0.00	0.00	0.00	0.00		6,412.50	6,412.50	0.00	540,000.00
9/2/2050	555,000.00	5,000.00	10,000.00	540,000.00	2.375%	6,412.50	546,412.50	552,825.00	540,000.00

(1) Amounts shown in shaded rows reflects actual amount paid prior to subsequent prepayments and bond calls.

Appendix D: Spread of Assessments

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-243-001	$1,085.22
091-243-002	$1,085.22
091-243-003	$1,085.22
091-243-004	$1,085.22
091-243-005	$1,085.22
091-243-006	$1,085.22
091-243-007	$1,085.22
091-243-008	$1,085.22
091-243-009	$1,085.22
091-243-010	$1,085.22
091-243-013	$1,085.22
091-243-014	$1,085.22
091-243-015	$1,085.22
091-243-016	$1,085.22
091-243-017	$0.00
091-243-018	$1,085.22
091-243-019	$1,085.22
091-243-020	$1,085.22
091-243-021	$1,085.22
091-243-022	$1,085.22
091-243-023	$1,085.22
091-243-024	$1,085.22
091-243-025	$1,085.22
091-243-026	$1,085.22
091-243-027	$0.00
091-243-028	$0.00
091-243-029	$1,085.22
091-243-030	$0.00
091-243-031	$1,085.22
091-243-032	$1,085.22
091-243-033	$1,085.22
091-243-034	$1,085.22
091-243-035	$1,085.22
091-243-036	$1,085.22
091-243-037	$1,085.22
091-243-038	$1,085.22
091-243-039	$1,085.22
091-243-040	$1,085.22
091-243-041	$1,085.22
091-243-042	$1,085.22
091-243-043	$0.00

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-244-001	$1,085.22
091-244-002	$1,085.22
091-244-003	$1,085.22
091-244-004	$1,085.22
091-244-005	$1,085.22
091-244-006	$1,085.22
091-244-007	$1,085.22
091-244-008	$0.00
091-244-009	$1,085.22
091-244-010	$1,085.22
091-244-011	$1,085.22
091-244-012	$1,085.22
091-244-013	$1,085.22
091-244-014	$1,085.22
091-244-015	$1,085.22
091-244-016	$1,085.22
091-244-017	$1,085.22
091-244-018	$1,085.22
091-244-019	$1,085.22
091-244-022	$1,085.22
091-244-023	$1,085.22
091-244-024	$0.00
091-244-025	$1,085.22
091-244-026	$1,085.22
091-244-027	$1,085.22
091-244-028	$1,085.22
091-244-029	$1,085.22
091-244-030	$1,085.22
091-244-031	$1,085.22
091-246-001	$1,085.22
091-246-003	$1,085.22
091-246-004	$1,085.22
091-246-005	$1,085.22
091-246-006	$1,085.22
091-246-007	$1,085.22
091-246-008	$1,085.22
091-246-009	$1,085.22
091-246-010	$1,085.22
091-246-011	$1,085.22
091-246-012	$0.00
091-246-013	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-246-014	$1,085.22
091-246-015	$1,085.22
091-246-017	$1,085.22
091-246-018	$1,085.22
091-246-019	$1,085.22
091-246-020	$1,085.22
091-246-025	$2,839.66
091-246-026	$1,085.22
091-246-029	$1,085.22
091-410-001	$1,085.22
091-410-002	$1,085.22
091-410-003	$1,085.22
091-410-004	$0.00
091-410-005	$1,085.22
091-410-006	$1,085.22
091-410-007	$1,085.22
091-410-008	$1,085.22
091-410-009	$1,085.22
091-410-010	$1,085.22
091-410-011	$1,085.22
091-410-012	$1,085.22
091-410-013	$1,085.22
091-410-014	$1,085.22
091-410-015	$1,085.22
091-410-016	$1,085.22
091-410-017	$1,085.22
091-410-018	$1,085.22
091-410-019	$1,085.22
091-410-020	$0.00
091-410-021	$1,085.22
091-410-022	$1,085.22
091-410-023	$0.00
091-410-024	$1,085.22
091-410-025	$1,085.22
091-410-026	$0.00
091-410-027	$1,085.22
091-410-028	$1,085.22
091-410-029	$1,085.22
091-410-030	$1,085.22
091-410-031	$1,085.22
091-410-032	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-410-033	$1,085.22
091-410-034	$1,085.22
091-410-035	$1,085.22
091-410-036	$1,085.22
091-410-037	$1,085.22
091-410-038	$1,085.22
091-410-039	$1,085.22
091-410-040	$1,085.22
091-410-041	$1,085.22
091-410-042	$1,085.22
091-410-043	$1,085.22
091-410-044	$1,085.22
091-410-045	$1,085.22
091-410-046	$1,085.22
091-410-047	$1,085.22
091-410-048	$1,085.22
091-410-049	$1,085.22
091-410-050	$1,085.22
091-410-051	$1,085.22
091-410-052	$1,085.22
091-410-053	$1,085.22
091-410-054	$1,085.22
091-410-055	$1,085.22
091-410-058	$1,085.22
091-411-006	$4,214.32
091-411-026	$0.00
091-411-027	$0.00
091-411-028	$1,085.22
091-412-001	$1,085.22
091-412-002	$1,085.22
091-412-003	$0.00
091-412-004	$1,085.22
091-412-005	$1,085.22
091-412-006	$1,085.22
091-412-007	$1,085.22
091-412-008	$1,085.22
091-412-009	$0.00
091-412-010	$1,085.22
091-412-011	$1,085.22
091-412-012	$1,085.22
091-412-013	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-412-014	$1,085.22
091-412-015	$1,085.22
091-412-016	$1,085.22
091-412-017	$1,085.22
091-412-018	$1,085.22
091-412-019	$1,085.22
091-412-020	$1,085.22
091-412-021	$1,085.22
091-413-001	$0.00
091-413-002	$1,085.22
091-413-003	$1,085.22
091-413-004	$1,085.22
091-413-005	$1,085.22
091-413-006	$1,085.22
091-413-007	$1,085.22
091-413-008	$1,085.22
091-413-009	$1,085.22
091-413-010	$1,085.22
091-413-011	$1,085.22
091-413-012	$1,085.22
091-413-013	$1,085.22
091-413-014	$1,085.22
091-413-015	$1,085.22
091-413-016	$1,085.22
091-413-017	$1,085.22
091-413-018	$0.00
091-413-019	$1,085.22
091-413-020	$1,085.22
091-413-021	$1,085.22
091-413-022	$0.00
091-413-023	$1,085.22
091-413-024	$1,085.22
091-413-025	$1,085.22
091-413-026	$1,085.22
091-413-027	$1,085.22
091-413-028	$1,085.22
091-413-029	$1,085.22
091-413-030	$1,085.22
091-413-031	$1,085.22
091-413-032	$0.00
091-413-033	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-413-034	$1,085.22
091-413-035	$1,085.22
091-413-036	$542.60
091-413-037	$1,085.22
091-413-038	$1,085.22
091-413-039	$1,085.22
091-413-040	$1,085.22
091-413-041	$1,085.22
091-413-042	$1,085.22
091-413-043	$1,085.22
091-413-044	$1,085.22
091-413-045	$1,085.22
091-413-046	$1,085.22
091-414-001	$1,085.22
091-414-002	$1,085.22
091-414-003	$1,085.22
091-414-004	$1,085.22
091-414-005	$1,085.22
091-414-006	$1,085.22
091-414-007	$1,085.22
091-414-008	$1,085.22
091-414-009	$1,085.22
091-414-010	$1,085.22
091-414-011	$1,085.22
091-414-012	$1,085.22
091-414-013	$1,085.22
091-414-014	$1,085.22
091-414-015	$1,085.22
091-414-016	$1,085.22
091-414-017	$1,085.22
091-414-018	$0.00
091-414-019	$1,085.22
091-414-020	$1,085.22
091-414-021	$1,085.22
091-414-022	$1,085.22
091-414-023	$1,085.22
091-414-024	$1,085.22
091-414-025	$1,085.22
091-414-026	$1,085.22
091-414-027	$1,085.22
091-414-028	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-414-029	$1,085.22
091-414-030	$1,085.22
091-415-002	$1,085.22
091-415-003	$1,085.22
091-415-004	$0.00
091-415-005	$1,085.22
091-415-006	$1,085.22
091-415-007	$1,085.22
091-415-008	$1,085.22
091-415-009	$1,085.22
091-415-010	$1,085.22
091-415-011	$1,085.22
091-415-012	$1,085.22
091-415-013	$1,085.22
091-415-014	$1,085.22
091-415-015	$1,085.22
091-415-016	$1,085.22
091-415-017	$1,085.22
091-415-018	$1,085.22
091-415-019	$1,085.22
091-415-020	$1,085.22
091-415-021	$1,085.22
091-415-022	$1,085.22
091-415-023	$1,085.22
091-415-024	$1,085.22
091-415-025	$1,085.22
091-415-026	$0.00
091-415-027	$1,085.22
091-415-028	$1,085.22
091-415-029	$1,085.22
091-415-030	$1,085.22
091-415-031	$1,085.22
091-415-032	$1,085.22
091-415-033	$1,085.22
091-416-001	$0.00
091-416-002	$1,085.22
091-416-003	$1,085.22
091-416-004	$1,085.22
091-416-005	$1,085.22
091-416-006	$0.00
091-416-007	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-416-008	$1,085.22
091-416-009	$1,085.22
091-416-010	$1,085.22
091-416-011	$1,085.22
091-416-012	$0.00
091-416-013	$0.00
091-416-014	$1,085.22
091-416-015	$1,085.22
091-416-016	$1,085.22
091-416-017	$1,085.22
091-416-018	$1,085.22
091-416-019	$0.00
091-416-020	$1,085.22
091-416-021	$1,085.22
091-416-022	$1,085.22
091-416-023	$1,085.22
091-416-024	$1,085.22
091-416-025	$1,085.22
091-416-026	$1,085.22
091-416-027	$1,085.22
091-416-028	$1,085.22
091-416-029	$1,085.22
091-416-030	$1,085.22
091-416-031	$1,085.22
091-416-032	$1,085.22
091-416-033	$1,085.22
091-416-034	$1,085.22
091-416-035	$1,085.22
091-416-036	$1,085.22
091-419-001	$1,085.22
091-419-002	$1,085.22
091-419-003	$1,085.22
091-419-004	$1,085.22
091-419-005	$1,085.22
091-419-006	$1,085.22
091-419-007	$1,085.22
091-419-008	$1,085.22
091-419-009	$1,085.22
091-419-010	$1,085.22
091-419-011	$1,085.22
091-419-012	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-419-013	$1,085.22
091-419-014	$1,085.22
091-419-015	$1,085.22
091-419-016	$1,085.22
091-419-017	$1,085.22
091-419-018	$1,085.22
091-419-020	$1,085.22
091-419-021	$1,085.22
091-419-022	$1,085.22
091-419-023	$1,085.22
091-419-028	$1,085.22
091-419-029	$1,085.22
091-419-030	$1,085.22
091-419-031	$0.00
091-419-032	$1,085.22
091-419-033	$1,085.22
091-419-034	$1,085.22
091-419-035	$1,085.22
091-419-036	$1,085.22
091-419-037	$0.00
091-419-038	$1,085.22
091-419-039	$1,085.22
091-419-040	$0.00
091-419-041	$0.00
091-419-042	$1,085.22
091-419-043	$0.00
091-419-055	$1,085.22
091-419-056	$1,085.22
091-419-057	$1,085.22
091-419-058	$1,085.22
091-419-060	$1,085.22
091-440-001	$1,085.22
091-440-002	$1,085.22
091-440-003	$0.00
091-440-004	$1,085.22
091-440-005	$1,085.22
091-440-006	$1,085.22
091-440-007	$1,085.22
091-440-008	$1,085.22
091-440-009	$1,085.22
091-440-010	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-440-011	$0.00
091-440-012	$1,085.22
091-440-013	$1,085.22
091-440-014	$1,085.22
091-441-001	$1,085.22
091-441-002	$1,085.22
091-441-003	$1,085.22
091-441-004	$1,085.22
091-441-005	$1,085.22
091-441-006	$1,085.22
091-441-007	$1,085.22
091-441-008	$1,085.22
091-441-009	$1,085.22
091-441-010	$1,085.22
091-441-011	$1,085.22
091-441-014	$1,085.22
091-441-015	$1,085.22
091-441-016	$1,085.22
091-441-017	$1,085.22
091-441-018	$0.00
091-441-019	$1,085.22
091-441-020	$1,085.22
091-441-022	$1,085.22
091-441-023	$0.00
091-441-024	$1,085.22
091-441-027	$1,085.22
091-441-028	$1,085.22
091-441-029	$1,085.22
091-442-001	$1,085.22
091-442-002	$0.00
091-442-003	$1,085.22
091-442-004	$1,085.22
091-442-005	$1,085.22
091-442-006	$1,085.22
091-442-007	$1,085.22
091-442-008	$1,085.22
091-442-009	$1,085.22
091-442-010	$1,085.22
091-442-011	$1,085.22
091-442-012	$1,085.22
091-442-013	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-442-014	$1,085.22
091-442-015	$1,085.22
091-442-016	$1,085.22
091-442-017	$1,085.22
091-442-018	$0.00
091-442-019	$1,085.22
091-442-020	$1,085.22
091-442-021	$1,085.22
091-442-022	$1,085.22
091-442-023	$1,085.22
091-442-024	$1,085.22
091-442-025	$1,085.22
091-442-026	$1,085.22
091-442-027	$1,085.22
091-443-001	$1,085.22
091-443-002	$0.00
091-443-003	$1,085.22
091-443-004	$1,085.22
091-443-005	$1,085.22
091-443-006	$1,085.22
091-443-007	$1,085.22
091-443-008	$0.00
091-443-009	$1,085.22
091-443-010	$1,085.22
091-443-011	$1,085.22
091-443-012	$0.00
091-443-013	$1,085.22
091-443-014	$1,085.22
091-443-015	$1,085.22
091-443-016	$1,085.22
091-444-001	$1,085.22
091-444-002	$1,085.22
091-444-003	$1,085.22
091-444-004	$1,085.22
091-444-005	$1,085.22
091-444-006	$1,085.22
091-444-007	$0.00
091-444-008	$1,085.22
091-444-009	$1,085.22
091-444-011	$1,085.22
091-444-012	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-444-013	$1,085.22
091-444-014	$1,085.22
091-444-015	$1,085.22
091-444-016	$1,085.22
091-444-017	$1,085.22
091-444-018	$0.00
091-444-019	$1,085.22
091-444-020	$1,085.22
091-444-021	$1,085.22
091-444-022	$1,085.22
091-444-023	$1,085.22
091-444-024	$1,085.22
091-444-025	$0.00
091-444-026	$1,085.22
091-444-027	$1,085.22
091-444-028	$1,085.22
091-444-029	$1,085.22
091-444-030	$1,085.22
091-444-031	$1,085.22
091-444-033	$1,085.22
091-444-034	$1,085.22
091-444-035	$1,085.22
091-444-036	$1,085.22
091-444-037	$1,085.22
091-444-038	$1,085.22
091-444-039	$1,085.22
091-444-040	$1,085.22
091-444-041	$1,085.22
091-444-042	$1,085.22
091-444-043	$0.00
091-444-044	$0.00
091-444-045	$1,085.22
091-444-046	$1,085.22
091-444-047	$1,085.22
091-444-048	$1,085.22
091-444-049	$1,085.22
091-444-050	$1,085.22
091-444-051	$1,085.22
091-444-052	$1,085.22
091-444-053	$1,085.22
091-444-054	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-444-055	$1,085.22
091-444-056	$1,085.22
091-444-057	$1,085.22
091-444-058	$1,085.22
091-444-059	$1,085.22
091-444-060	$1,085.22
091-444-061	$1,085.22
091-444-062	$1,085.22
091-444-063	$1,085.22
091-444-064	$1,085.22
091-444-067	$1,085.22
091-444-068	$1,085.22
091-445-001	$1,085.22
091-445-002	$1,085.22
091-445-003	$1,085.22
091-445-004	$1,085.22
091-445-005	$1,085.22
091-445-006	$1,085.22
091-445-007	$1,085.22
091-445-008	$1,085.22
091-445-009	$1,085.22
091-445-010	$1,085.22
091-445-011	$1,085.22
091-445-012	$1,085.22
091-445-013	$1,085.22
091-445-014	$1,085.22
091-445-015	$1,085.22
091-445-016	$1,085.22
091-445-017	$1,085.22
091-445-018	$1,085.22
091-445-019	$1,085.22
091-445-020	$1,085.22
091-445-021	$1,085.22
091-445-022	$1,085.22
091-445-023	$1,085.22
091-445-024	$1,085.22
091-445-025	$1,085.22
091-445-026	$1,085.22
091-445-027	$1,085.22
091-445-028	$1,085.22
091-445-029	$1,085.22

Nipomo Community Services District
Assessment District No. 2020-1 (Blacklake)
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Assessment
091-445-030	$1,085.22
091-445-031	$1,085.22
091-446-001	$1,085.22
091-446-002	$1,085.22
091-446-003	$1,085.22
091-446-004	$1,085.22
091-446-005	$1,085.22
091-446-006	$0.00
091-446-007	$1,085.22
091-446-008	$1,085.22
091-446-009	$1,085.22
091-446-010	$1,085.22
091-446-011	$1,085.22
091-446-012	$1,085.22
091-446-013	$1,085.22
091-446-014	$1,085.22
091-446-015	$1,085.22
091-446-016	$1,085.22
091-446-017	$1,085.22
091-446-018	$1,085.22
091-446-019	$1,085.22
091-446-020	$1,085.22
091-446-021	$1,085.22
091-446-022	$1,085.22
091-446-023	$0.00
091-446-024	$0.00
091-446-025	$1,085.22
091-446-026	$1,085.22
Total Parcels	**561**
Total Taxable Parcels	**511**
Total Assigned Special Tax	**$558,888.34**