

Fill in this information to identify the case:

Debtor 1 Diablo Grande Community Facilities District No. 1
 Debtor 2 _____
 (Spouse, if filing)
 United States Bankruptcy Court Eastern District of California
 Case number: 25-26635

FILED

U.S. Bankruptcy Court
 Eastern District of California

12/16/2025

Scott Yach, Clerk

Official Form 410

Proof of Claim

04/25

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Bondholder Koshi Padnani _____ Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? Bondholder Koshi Padnani _____ Name 855 East Broadway Apt. 5 C Long Beach, NY 11561 Long Beach, NY 11561 Contact phone <u>917 5848382</u> Contact email <u>pkopd@aol.com</u> Uniform claim identifier (if you use one): _____	Where should payments to the creditor be sent? (if different) _____ Name Contact phone _____ Contact email _____
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ <div style="text-align: right;">MM / DD / YYYY</div>	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____</div></div>				
7. How much is the claim?	<div style="display: flex; justify-content: space-between;"><div><div style="display: flex; align-items: center;">\$<div style="border-bottom: 1px solid black; width: 150px; margin-left: 5px;">20000.00</div></div></div><div style="text-align: right;">Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A). _____</div></div>				
8. What is the basis of the claim?	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as healthcare information.</p> <p>Bond Holder Maturity Date 09/01/2025 not paid out. _____</p>				
9. Is all or part of the claim secured?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature of property: <div style="display: flex; justify-content: space-between;"><div><input type="checkbox"/> Real estate. <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____</div><div style="text-align: right;">If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i>.</div></div></div><div>Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)</div><div style="display: flex; justify-content: space-between;"><div>Value of property:</div><div><div style="display: flex; align-items: center;">\$<div style="border-bottom: 1px solid black; width: 150px; margin-left: 5px;"></div></div></div></div><div style="display: flex; justify-content: space-between;"><div>Amount of the claim that is secured:</div><div><div style="display: flex; align-items: center;">\$<div style="border-bottom: 1px solid black; width: 150px; margin-left: 5px;"></div></div></div></div><div style="display: flex; justify-content: space-between;"><div>Amount of the claim that is unsecured:</div><div><div style="display: flex; align-items: center;">\$<div style="border-bottom: 1px solid black; width: 150px; margin-left: 5px;"></div></div><div style="text-align: right; font-size: small;">(The sum of the secured and unsecured amounts should match the amount in line 7.)</div></div></div><div style="display: flex; justify-content: space-between; margin-top: 20px;"><div>Amount necessary to cure any default as of the date of the petition:</div><div><div style="display: flex; align-items: center;">\$<div style="border-bottom: 1px solid black; width: 150px; margin-left: 5px;"></div></div></div></div><div style="display: flex; justify-content: space-between; margin-top: 10px;"><div>Annual Interest Rate (when case was filed)</div><div><div style="display: flex; align-items: center;">%<div style="border-bottom: 1px solid black; width: 50px; margin-left: 5px;"></div></div></div></div><div style="display: flex; justify-content: space-between; margin-top: 10px;"><div><input type="checkbox"/> Fixed <input type="checkbox"/> Variable</div><div></div></div></div> <tr><td style="vertical-align: top;">10. Is this claim based on a lease?</td><td><div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div></div></td></tr> <tr><td style="vertical-align: top;">11. Is this claim subject to a right of setoff?</td><td><div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____</div></div></td></tr>	10. Is this claim based on a lease?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div></div>	11. Is this claim subject to a right of setoff?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____</div></div>
10. Is this claim based on a lease?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____</div></div>				
11. Is this claim subject to a right of setoff?	<div style="display: flex; justify-content: space-between;"><div><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____</div></div>				

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. <i>Check all that apply.</i>	Amount entitled to priority
A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
	<input type="checkbox"/> Up to \$3,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
	<input type="checkbox"/> Wages, salaries, or commissions (up to \$17,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
	<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
	<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(<u> </u>) that applies	\$ _____
* Amounts are subject to adjustment on 4/01/28 and every 3 years after that for cases begun on or after the date of adjustment.		

Part 3: Sign Below

<p>The person completing this proof of claim must sign and date it. FRBP 9011(b).</p> <p>If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.</p> <p>A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.</p>	<p>Check the appropriate box:</p> <p><input checked="" type="checkbox"/> I am the creditor.</p> <p><input type="checkbox"/> I am the creditor's attorney or authorized agent.</p> <p><input type="checkbox"/> I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.</p> <p><input type="checkbox"/> I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.</p> <p>I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.</p> <p>I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.</p> <p>I declare under penalty of perjury that the foregoing is true and correct.</p> <p>Executed on date <u>12/16/2025</u></p> <p style="text-align: center;">MM / DD / YYYY</p> <p><u>/s/ Koshi Padnani</u></p> <p>Signature</p> <p>Print the name of the person who is completing and signing this claim:</p> <p>Name <u>Koshi Padnani</u></p> <p style="text-align: center;">First name Middle name Last name</p> <p>Title _____</p> <p>Company _____</p> <p>Address <u>855 East Broadway Apt. 5 C</u></p> <p style="text-align: center;">Identify the corporate servicer as the company if the authorized agent is a servicer</p> <p style="text-align: center;">Number Street</p> <p style="text-align: center;"><u>Long Beach, NY 11561</u></p> <p style="text-align: center;">City State ZIP Code</p> <p>Contact phone <u>9175848382</u> Email <u>pkopd@aol.com</u></p>
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**Western Hills Water District
Diablo Grande
Community Facilities District No. 1
Continuing Disclosure Annual Report for
Fiscal Year 2023-24
(per SEC Rule 15c2-12(b)(5))**

**\$38,505,000 Special Tax Refunding Bonds, Series 2014, and
\$7,260,000 Special Tax Refunding Bonds, Series 2015**

March 28, 2025

CUSIP Numbers**Special Tax Refunding Bonds, Series 2014**

958324DG7* 958324DH5* 958324DJ1* 958324DM4 958324DR3 958324DX0

Special Tax Refunding Bonds, Series 2015

958324DY8* 958324DZ5* 958324EC5 958324ED3 958324EE1

** Retired as of the date of this report*

***Continuing Disclosure Annual Report for
Western Hills Water District
Diablo Grande Community Facilities District No. 1
Fiscal Year 2023-24***

This report contains certain information required to be filed annually per SEC rule 15c2-12(b)(5) (the “Rule”) by the Western Hills Water District (the “Water District”) Diablo Grande Community Facilities District No. 1 (the “CFD”). The Rule is applicable to the following issues:

- i. Special Tax Refunding Bonds, Series 2014 issued in the aggregate amount of \$38,505,000 in August 2014; and
- ii. Special Tax Refunding Bonds, Series 2015 issued in the aggregate amount of \$7,260,000 in July 2015.

Items i and ii above shall be collectively referred to as the “Bonds” for the remainder of this report.

The Rule requires that an issuer undertake in a written agreement or contract, for the benefit of holders of the Bonds, to file with national and state repositories the following:

- i. Certain financial information as presented in the Continuing Disclosure Agreements;
- ii. Audited financial statements of the Water District;
- iii. Notice of certain enumerated significant events; and
- iv. Notice of any failure to provide such annual financial information as agreed.

In compliance with the Rule, the Water District signed the Continuing Disclosure Agreements related to the Bonds requiring the Water District to provide annually, or as they occur, the aforementioned enumerated documents or notice of events. Per the Continuing Disclosure Agreements, the Water District is required to file an annual report with all national and State of California repositories which includes:

- 1. Principal amount of Bonds outstanding as of June 30, 2024.
 - **Series 2014:** **\$32,380,000**
 - **Series 2015:** **\$6,280,000**

2. Balance in the improvement fund or construction account as of June 30, 2024.

→ Improvement Fund: N/A*

** The balance in the Improvement Fund was not available as of the date of this report.*

3. Balance in debt service reserve fund as of June 30, 2024, and statement of the reserve fund requirement. Statement of projected reserve fund draw, if any.

→ **Series 2014 Reserve Fund Balance:** \$0

→ **Series 2014 Reserve Fund Requirement:** \$3,850,500

→ **Series 2015 Reserve Fund Balance:** \$0

→ **Series 2015 Reserve Fund Requirement:** \$726,000

4. Balance in other funds and accounts held by the Water District or fiscal agent related to the Bonds as of June 30, 2024.

→ **Series 2014 Special Tax Fund:** \$0

→ **Series 2014 Bond Fund:** \$0

5. Additional debt authorized by the Water District and payable from or secured by assessments or special taxes with respect to property in the CFD.

→ **None**

6. The special tax levy, collections, the delinquency rate, total amount of delinquencies, number of parcels delinquent in payment and delinquencies per parcel.

→ **As of May 28, 2024, 128 parcels were delinquent \$3,959,645, which is approximately 74.58% of the fiscal year 2023-24 special tax levy. Of the total fiscal year 2023-24 special tax levy of \$5,309,345, approximately \$1,349,700 has been collected, including fees withheld by the County of Stanislaus. Appendix A shows the fiscal year 2023-24 delinquencies by Assessor's parcel number.**

7. Identity of each delinquent taxpayer responsible for 5 percent or more of total special tax levied as of March 1, 2025, and the following information: assessor's parcel number, assessed value of applicable properties, amount of special tax levied for fiscal year 2023-24, amount delinquent by parcel number and status of foreclosure proceedings. If any foreclosure has been completed, summary of results of foreclosure sales or transfers.

- **The CFD was responsible for approximately 70.24% of the fiscal year 2023-24 special tax. As of May 28, 2024, those parcels are delinquent in the payment of \$3,800,018 of the special tax for fiscal year 2023-24. The fiscal year 2023-24 assessed value and delinquency information for parcels owned by taxpayers responsible for more than 5% of the total special tax levied is shown in Appendix B.**
- **On November 16, 2018, the Western Hills Water District adopted Resolution No. 2018-08, which ordered that all delinquent special taxes for CFD No. 1 be collected through foreclosure. The parcels which have had their delinquent special taxes redeemed since that time are as follows:**

APN	CFD Taxes	Original Owner	Redemption Date
025-022-008	\$1,200	World International, LLC	1/21/2020
025-025-038	\$1,500	Individual Owner	4/10/2020
025-035-040	\$3,150	Individual Owner	9/3/2021
025-023-009	\$4,500	World International, LLC	10/29/2021
025-023-010	\$4,500	World International, LLC	10/29/2021
025-025-006	\$4,500	World International, LLC	9/27/2023
025-023-005	\$22,500	Individual Owner	12/26/2023
025-023-006	\$22,500	Individual Owner	12/26/2023
025-023-007	\$22,500	Individual Owner	1/27/2024

- **Foreclosure judgments in favor of the Water District were granted in November 2022. In January and August of 2023, a total of 97 parcels owned by Angel's Crossing, LLC and/or World International, LLC were offered at foreclosure sales conducted by the Stanislaus County Sheriff's Office. After no cash bids were received, the CFD became the purchaser due to its credit bid on all 97 parcels. Additional judgments were granted in 2023 and 2024 for 4 more parcels and were similarly transferred to the CFD. The 101 parcels represent the majority of the Undeveloped Property in the CFD.**

Please see the material event notice available on EMMA for further details: <https://emma.msrb.org/P11693852-P11302717-P11733590.pdf>

8. Identify the fiscal year 2024-25 assessed value of all parcels subject to the special tax or assessment.
- **\$239,128,552**
9. List of landowners and assessor's parcel number of parcels subject to 20 percent or more of the special tax levy including the following information: development status to the extent shown in Water District records, land use classification, and assessed value (land and improvements).
- **The CFD (as a landowner), is subject to approximately 70.24% of the fiscal year 2024-25 special tax levy. A list of parcels owned by the CFD is shown in Appendix C.**
10. For so long as there is any owner of property in the CFD whose properties collectively represent 20% or more of the special taxes, the following information regarding the status of development in the District:
- a) Significant amendments to land use entitlements.
- **None**
- b) Status of any legislative, administrative, and judicial challenges to the construction of the development known to the issuer.
- **None**
- c) Assessed valuation of property shown on the County Assessor's tax rolls with no "improvements" value in the CFD for fiscal year 2024-25.
- **\$5,141,996**
- d) List of landowners and assessor's parcel numbers of parcels held by owners whose properties collectively represent 10% or more of the special taxes for fiscal year 2024-25.
- **See Appendix C. The CFD was the only owner subject to 10% or more of the special tax levy in fiscal year 2024-25.**
- e) Number of building permits issued by the County for property in the CFD for fiscal year 2023-24.
- **The County did not issue any building permits for construction of new single family homes in the CFD during fiscal year 2023-24.**

11. Audited financial statements prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the Water District does not prepare audited financial statements or if the audited financial statements are not available by April 1, 2025, the report shall contain unaudited financial statements in a format similar to that used for the Water District's audited financial statements, and the audited financial statements shall be filed in the same manner as the report when they become available.

→ **See Appendix D.**

12. In addition to any of the information expressly required to be provided in items 1 through 11 of the report, the Water District shall provide such further information, if any, as may be necessary to make the specifically required statements, in light of the circumstances under which they are made, not misleading.

→ **None**

13. The Continuing Disclosure Agreements enumerate 14 types of events that, if they occur, must be disclosed. Those events are as follows:

- i. Principal and interest payment delinquencies.
- ii. Non-payment related defaults, if material.
- iii. Unscheduled draws on the debt service reserves reflecting financial difficulties.
- iv. Unscheduled draws on credit enhancements reflecting financial difficulties.
- v. Substitution of credit or liquidity providers, or their failure to perform.
- vi. Adverse tax opinions or events affecting tax-exempt status of the Bonds.
- vii. Modifications to rights of Bondholders, if material.
- viii. Optional, contingent or unscheduled Bond calls and tender offers.
- ix. Defeasances.
- x. Release, substitution, or sale of property securing repayment of the Bonds, if material.
- xi. Rating changes.
- xii. Bankruptcy, insolvency, receivership, or similar event of the Water District.
- xiii. The consummation of a merger, consolidation, or acquisition involving the Water District, or the sale of all or substantially all of the assets of the Water District, if material.
- xiv. Appointment of a successor or additional Fiscal Agent or the change of name of the Fiscal Agent, if material.

→ The table below summarizes the material event notices submitted to EMMA from the beginning of fiscal year 2023-24 to the date of this report.

Date of Notice	Date of Event	Type of Event	Description
8/25/2023	8/23/2023	Foreclosure Update	Voluntary Update on Foreclosure Complaints – Results of Sales
9/7/2023	9/1/2023	Principal and Interest Delinquency	Principal and Interest Payment Delinquency
9/3/2024	9/1/2024	Principal and Interest Delinquency	Principal and Interest Payment Delinquency
3/4/2025	3/1/2025	Interest Delinquency	Interest Payment Delinquency

APPENDIX A

***Fiscal Year 2023-24
Special Tax Delinquencies as of May 28, 2024***

**Western Hills Water District
Diablo Grande CFD No. 1
Fiscal Year 2023-24 Delinquencies
As of May 28, 2024**

Assessor's Parcel Number	Amount Delinquent
025-005-010-000	\$378,000.00
025-021-028-000	\$1,200.00
025-021-031-000	\$1,050.00
025-022-006-000	\$1,200.00
025-023-003-000	\$1,500.00
025-023-004-000	\$3,000.00
025-023-005-000	\$3,000.00
025-023-006-000	\$3,000.00
025-025-001-000	\$3,000.00
025-025-008-000	\$3,000.00
025-025-010-000	\$1,500.00
025-025-014-000	\$1,500.00
025-025-018-000	\$3,000.00
025-025-021-000	\$1,500.00
025-025-034-000	\$3,000.00
025-025-047-000	\$3,000.00
025-025-049-000	\$3,000.00
025-025-051-000	\$3,000.00
025-025-053-000	\$3,000.00
025-025-054-000	\$3,000.00
025-025-055-000	\$3,000.00
025-025-056-000	\$3,000.00
025-025-057-000	\$1,500.00
025-025-058-000	\$3,000.00
025-025-059-000	\$3,000.00
025-025-060-000	\$3,000.00
025-025-061-000	\$3,000.00
025-025-062-000	\$3,000.00
025-025-063-000	\$3,000.00
025-025-064-000	\$3,000.00
025-025-065-000	\$1,500.00
025-025-068-000	\$3,000.00
025-026-021-000	\$3,000.00
025-026-028-000	\$1,500.00
025-027-008-000	\$3,000.00
025-027-012-000	\$3,000.00
025-027-013-000	\$3,000.00
025-027-015-000	\$3,000.00
025-027-016-000	\$3,000.00
025-027-017-000	\$3,000.00

**Western Hills Water District
Diablo Grande CFD No. 1
Fiscal Year 2023-24 Delinquencies
As of May 28, 2024**

Assessor's Parcel Number	Amount Delinquent
025-028-007-000	\$3,000.00
025-028-008-000	\$3,000.00
025-028-009-000	\$3,000.00
025-028-011-000	\$3,000.00
025-028-013-000	\$3,000.00
025-028-014-000	\$3,000.00
025-028-015-000	\$3,000.00
025-028-016-000	\$3,000.00
025-028-017-000	\$3,000.00
025-028-018-000	\$3,000.00
025-028-019-000	\$3,000.00
025-028-020-000	\$3,000.00
025-028-021-000	\$3,000.00
025-028-022-000	\$3,000.00
025-028-023-000	\$3,000.00
025-028-024-000	\$3,000.00
025-028-025-000	\$3,000.00
025-028-026-000	\$3,000.00
025-029-023-000	\$2,100.00
025-030-055-000	\$2,100.00
025-031-005-000	\$1,800.00
025-031-038-000	\$900.00
025-033-024-000	\$2,100.00
025-038-001-000	\$64,948.50
025-038-002-000	\$38,628.00
025-039-013-000	\$40,500.00
025-039-014-000	\$38,232.00
025-039-015-000	\$366,727.50
025-039-018-000	\$314,158.50
025-039-020-000	\$175,770.00
025-039-021-000	\$203,310.00
025-040-003-000	\$68,300.00
025-040-005-000	\$72,900.00
025-040-016-000	\$57,510.00
025-041-001-000	\$3,000.00
025-041-002-000	\$3,000.00
025-041-003-000	\$3,000.00
025-041-004-000	\$3,000.00
025-041-005-000	\$3,000.00
025-041-009-000	\$3,000.00

**Western Hills Water District
Diablo Grande CFD No. 1
Fiscal Year 2023-24 Delinquencies
As of May 28, 2024**

Assessor's Parcel Number	Amount Delinquent
025-041-010-000	\$3,000.00
025-041-011-000	\$3,000.00
025-042-004-000	\$3,000.00
025-042-005-000	\$3,000.00
025-042-006-000	\$3,000.00
025-042-007-000	\$3,000.00
025-042-008-000	\$3,000.00
025-042-009-000	\$3,000.00
025-042-010-000	\$3,000.00
025-042-011-000	\$3,000.00
025-042-012-000	\$3,000.00
025-042-013-000	\$3,000.00
025-042-014-000	\$3,000.00
025-042-015-000	\$3,000.00
025-042-016-000	\$3,000.00
025-042-017-000	\$3,000.00
025-042-018-000	\$3,000.00
025-042-019-000	\$3,000.00
025-042-020-000	\$3,000.00
025-042-021-000	\$3,000.00
025-044-002-000	\$1,050.00
025-046-008-000	\$496,327.50
025-046-014-000	\$681,007.50
025-047-003-000	\$3,000.00
025-047-010-000	\$497,880.00
025-048-001-000	\$11,272.50
025-049-001-000	\$68,499.00
025-050-001-000	\$2,400.00
025-050-002-000	\$2,400.00
025-050-003-000	\$2,400.00
025-050-004-000	\$2,400.00
025-050-005-000	\$2,400.00
025-050-006-000	\$2,400.00
025-050-007-000	\$2,400.00
025-050-008-000	\$2,400.00
025-050-009-000	\$2,400.00
025-050-010-000	\$2,400.00
025-050-011-000	\$2,400.00
025-050-012-000	\$2,400.00
025-050-013-000	\$3,000.00

**Western Hills Water District
Diablo Grande CFD No. 1
Fiscal Year 2023-24 Delinquencies
As of May 28, 2024**

Assessor's Parcel Number	Amount Delinquent
025-051-001-000	\$2,400.00
025-051-002-000	\$2,400.00
025-051-003-000	\$2,400.00
025-051-004-000	\$2,400.00
025-051-005-000	\$2,400.00
025-051-006-000	\$2,400.00
025-051-007-000	\$24,286.50
025-052-001-000	\$69,187.50
Total FY 2023-24 Amount Delinquent:	\$3,959,645.00
FY 2023-24 Special Tax Levied:	\$5,309,345.00
Percentage Delinquent:	74.58%
Number of Parcels Delinquent:	128
Total FY 2023-24 Special Tax Collected (1):	\$1,349,700.00

(1) Includes collection fees that are withheld by the County.

Source: Stanislaus County Auditor-Controller.

APPENDIX B

***Delinquencies for Fiscal Year 2023-24
for Properties Owned by
Major Owners***

**Western Hills Water District
Diablo Grande CFD No. 1
Delinquencies for FY 2023-24
for Properties Owned by Major Owners**

Assessor's Parcel Number	Owner (1)	Development Status	Land Use Classification	FY 2023-24 Assessed Value	FY 2023-24 Special Tax Levy	Amount Delinquent as of 5/28/2024	Status of Foreclosure Proceedings
025-005-010-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$435,185	\$378,000	\$378,000	Sold
025-023-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$40,800	\$3,000	\$1,500	Sold
025-025-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-034-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-047-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-049-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-051-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-053-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-054-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-055-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-056-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-059-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-060-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-061-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-062-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-063-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-064-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-025-068-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-027-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-027-012-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-027-013-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-027-015-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-027-016-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-007-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$57,813	\$3,000	\$3,000	Sold
025-028-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$52,558	\$3,000	\$3,000	Sold
025-028-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$52,558	\$3,000	\$3,000	Sold
025-028-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-014-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-015-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-016-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-017-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-018-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-019-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-020-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-021-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-022-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-023-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-024-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-025-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-028-026-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-038-001-000	Western Hills Water District CFD No. 1	Undeveloped	Golf Course	\$389,458	\$64,949	\$64,949	Sold
025-039-013-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$78,837	\$40,500	\$40,500	Sold
025-039-014-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$8,953	\$38,232	\$38,232	Sold
025-039-015-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$447,801	\$366,728	\$366,728	Sold
025-039-018-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$345,837	\$314,159	\$314,159	Sold
025-039-020-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$205,504	\$175,770	\$175,770	Sold
025-039-021-000	Western Hills Water District CFD No. 1	Undeveloped	Golf Course	\$1,991,999	\$203,310	\$203,310	Sold
025-040-003-000	Western Hills Water District CFD No. 1	Undeveloped	Hotel	\$41,521	\$68,300	\$68,300	Sold
025-040-005-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$1,240,384	\$72,900	\$72,900	Sold
025-040-016-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$232,834	\$57,510	\$57,510	Sold
025-041-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-041-002-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-041-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-041-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$52,558	\$3,000	\$3,000	Sold
025-041-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$47,302	\$3,000	\$3,000	Sold
025-041-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-041-010-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-041-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$47,302	\$3,000	\$3,000	Sold
025-042-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-006-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-007-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-010-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-012-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-013-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-014-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold

**Western Hills Water District
Diablo Grande CFD No. 1
Delinquencies for FY 2023-24
for Properties Owned by Major Owners**

Assessor's Parcel Number	Owner (1)	Development Status	Land Use Classification	FY 2023-24 Assessed Value	FY 2023-24 Special Tax Levy	Amount Delinquent as of 5/28/2024	Status of Foreclosure Proceedings
025-042-015-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-017-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$47,302	\$3,000	\$3,000	Sold
025-042-018-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-019-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-020-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-042-021-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$42,046	\$3,000	\$3,000	Sold
025-046-008-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$3,604,421	\$496,328	\$496,328	Sold
025-046-014-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$581,826	\$681,008	\$681,008	Sold
025-047-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$551,867	\$3,000	\$3,000	Sold
025-047-010-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$1,474,799	\$497,880	\$497,880	Sold
025-048-001-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$25,226	\$11,273	\$11,273	Sold
025-050-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-002-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-006-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-007-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-010-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-012-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-050-013-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$3,000	\$3,000	Sold
025-051-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-051-002-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-051-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-051-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-051-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-051-006-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$14,189	\$2,400	\$2,400	Sold
025-051-007-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$54,659	\$24,287	\$24,287	Sold
025-052-001-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$156,098	\$69,188	\$69,188	Sold
Total				\$14,889,569	\$3,801,518	\$3,800,018	

(1) Updated to include new owners following foreclosure sales between September 2023 and May 2024.

Sources: Stanislaus County Assessor's Office; Stanislaus County Auditor-Controller; WHWD; Goodwin Consulting Group, Inc.

APPENDIX C

Properties Owned by Major Owners

**Western Hills Water District
Diablo Grande CFD No. 1
Properties Owned by Major Owners**

Assessor's Parcel Number	Owner (1)	Development Status	Land Use Classification	FY 2024-25 Assessed Value
025-005-010-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-023-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$41,616
025-025-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-034-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-047-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-049-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-051-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-053-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-054-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-055-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-056-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-059-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-060-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-061-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-062-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-063-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-064-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-025-068-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-027-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-027-012-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-027-013-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-027-015-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-027-016-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-007-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-014-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-015-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-016-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-017-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-018-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-019-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-020-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-021-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-022-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-023-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-024-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-025-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-028-026-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-038-001-000	Western Hills Water District CFD No. 1	Undeveloped	Golf Course	\$0
025-039-013-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-039-014-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-039-015-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-039-018-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-039-020-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-039-021-000	Western Hills Water District CFD No. 1	Undeveloped	Golf Course	\$0
025-040-003-000	Western Hills Water District CFD No. 1	Undeveloped	Hotel	\$0
025-040-005-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-040-016-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-041-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-041-002-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-041-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0

**Western Hills Water District
Diablo Grande CFD No. 1
Properties Owned by Major Owners**

Assessor's Parcel Number	Owner (1)	Development Status	Land Use Classification	FY 2024-25 Assessed Value
025-041-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-041-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-041-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-041-010-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-041-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-006-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-007-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-010-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-012-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-013-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-014-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-015-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-017-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-018-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-019-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-020-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-042-021-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-046-008-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-046-014-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-047-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-047-010-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-048-001-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-050-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-002-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-006-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-007-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-008-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-009-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-010-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-011-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-012-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-050-013-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-051-001-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-051-002-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-051-003-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-051-004-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-051-005-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-051-006-000	Western Hills Water District CFD No. 1	Final Mapped	Single Family	\$0
025-051-007-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$0
025-052-001-000	Western Hills Water District CFD No. 1	Undeveloped	Undeveloped	\$159,219

(1) Updated to include new owners following foreclosure sales between September 2023 and May 2024.

Sources: Stanislaus County Assessor's Office; WHWD; Goodwin Consulting Group, Inc.

APPENDIX D

*Western Hills Water District
Audited Financial Statements
for the Fiscal Year Ended June 30, 2024*

(Filed Under a Separate Cover)

NOTE: THE WATER DISTRICT'S ANNUAL FINANCIAL STATEMENT IS PROVIDED SOLELY TO COMPLY WITH THE SECURITIES AND EXCHANGE COMMISSION STAFF'S INTERPRETATION OF RULE 15C2-12. NO FUNDS OR ASSETS OF THE DISTRICT (OTHER THAN THE PROCEEDS OF THE SPECIAL TAXES LEVIED FOR THE CFD AND SECURING THE BONDS) ARE REQUIRED TO BE USED TO PAY DEBT SERVICE ON THE BONDS AND THE WATER DISTRICT IS NOT OBLIGATED TO ADVANCE ANY AVAILABLE FUNDS FROM THE WATER DISTRICT TREASURY TO COVER ANY DELINQUENCIES. INVESTORS SHOULD NOT RELY ON THE FINANCIAL CONDITION OF THE WATER DISTRICT IN EVALUATING WHETHER TO BUY, HOLD, OR SELL THE BONDS.