Merced Integrated Regional Water Management Implementation Grant Proposal

Appendix 7-4

Hemming & Morse Inc, Expert Report of Daniel W. Ray, Abarca, el al. v. Merced Irrigation District, et. al. United States District Court Case No. 1:07-CV-0388 OWW DLB.

HEMMING
MORSE, INC.
CERTIFIED PUBLIC ACCOUNTANTS
LITIGATION & FORENSIC CONSULTANTS

160 Spear Street
Suite 1900
San Francisco, CA 94105

Tel: 415.836.4000
Fax: 415.777.2062
www.hemming.com

Abarca, et al. v. Merced Irrigation District, et al.

United States District Court
Case No. 1:07-CV-0388 OWW DLB

Expert Report of Daniel W. Ray

I. Introduction

The purpose of this report, and accompanying exhibits, is to summarize the various categories of economic loss suffered by homeowners and tenants as a result of a flood that occurred on or about April 4, 2006, and to calculate the prejudgment interest on those damage amounts.

I anticipate using at trial enhanced graphic versions of selected exhibits, some of which are included in this report. The included exhibits may be redrafted to improve their presentation quality, and additional graphics illustrating concepts described in this report may subsequently be prepared.

II. Summary of Expert Qualifications

I am a Certified Public Accountant ("CPA") and a Director in the San Francisco office of Hemming Morse, Inc, CPA's, Litigation and Forensic Consultants ("HMI"). I am also a Certified Fraud Examiner ("CFE"), a Certified Insolvency and Restructuring Advisor ("CIRA") and Certified in Financial Forensics ("CFF"). I have provided forensic accounting and litigation services since 1990. Prior to that time, I served as a Special Agent with the FBI from 1982 – 1990. My expert qualifications, including my testimony in the last four years and the publications I have authored in the last ten years, are described in **Exhibit A** hereto.

I am a member of the California Society of Certified Public Accountants ("CalCPA"). I currently serve as the Chair of its statewide Litigation Services Steering Committee. This Steering Committee provides guidance to more than 800 members of its Operating Sections: (1) Fraud, (2) Economic Damages, (3) Business Valuation and (4) Family Law. I previously served as the Chair of the CalCPA's statewide Fraud Section.

I am also a member of the Association of Certified Fraud Examiners ("ACFE"), the Northern California Fraud Investigators Association ("NCFIA"), and American Institute of Certified Public Accountants ("AICPA"). I lecture frequently for these and other organizations on a variety of topics including fraud and forensic accounting.

III. Assignment

I have been retained by the law firms of Marderosian, Runyon, Cercone & Lehman; Shernoff Bidart Echeverria LLP; and Girardi &Keese in connection with this engagement on behalf of the plaintiffs. I was asked to review and analyze a large volume of material including damage summary worksheets prepared as a result of interviews with homeowners and tenants; completed questionnaires; deposition testimony; and reports prepared by other experts retained by plaintiff's counsel. The purpose of this analysis is to provide a summary of the economic losses suffered by the occupants of approximately 300 residences. The summary table prepared consists of various categories of economic losses for repairs to the property and damaged or destroyed personal property items including, but not limited to, appliances, landscaping, keepsakes and jewelry, damage to

vehicles, temporary relocation costs, loss of income and various other miscellaneous costs. In addition, the damage summary schedule includes estimated future repair costs to certain houses. Once these losses were identified and totaled, the resulting economic loss amount was then applied to the prescribed interest formula for inverse condemnation damages. The summary table then identifies the total claimed loss amounts and the total applicable prejudgment interest for the period from the date of the flood through the anticipated trial date of June 19, 2012.

It is my understanding that there will be additional economic loss claims that are not included in this analysis. These additional damage items will include but are not limited to claims for legal fees, expert witness fees, emotional distress, and other recoverable costs.

IV. Evidence Considered

In undertaking my assignment, I have considered information from a variety of sources, each of which is of a type that is reasonably relied upon by experts in my field. Those sources are identified in **Exhibit B** to this report. In addition to the documents identified in Exhibit B, I made a site visit to the impacted neighborhoods. I have also relied upon my own professional judgment and expertise gathered during the approximate 29 years in which I have conducted financial investigations. More specific references regarding the documents reviewed and considered are mentioned below.

V. Summary of Conclusions

Based upon the analysis that is explained in the body of this report, along with the referenced exhibits and supporting schedules, the total economic loss suffered by the plaintiffs as a result of the flooding event is $21,239,084 (See **Exhibit 1**). As previously stated, there are additional damage claims that will be asserted that are not included in my analysis and this loss amount. The three components to the economic loss calculation include: (1) claims for personal property losses; (2) estimated future repair costs; and (3) prejudgment interest. The loss calculations for these various components are as follows:

1. Personal property loss totals **$10,000,510 (See Exhibit 2)**
2. Estimated future costs to repair structures damaged by the flood totals $8,250,028 (See **Exhibit 3**)
3. Prejudgment interest amounts on the personal property and estimated repair costs totals $2,988,546 (See **Exhibit 4**)
4. The grand total of the economic losses, limited to the loss categories covered by this analysis, including interest is $21,239,084

VI. Background / Overview

An analysis of the various documents reviewed and considered in connection with this matter reveals that on or about April 4, 2006 a significant flooding event occurred, causing widespread damages throughout multiple neighborhoods. The level of the flood water and the resulting damage it caused varied amongst the impacted properties. On

numerous occasions the water was inside the homes, and on other occasions in remained confined to the yards or driveways.

HMI was retained in this matter in May 2011. HMI thereafter received from counsel extensive documents to assist with the preparation of our analysis and this expert report of findings. As previously noted, a comprehensive listing of the documents considered and relied upon is attached as Exhibit B. The documents received from counsel included detailed information relating to the impacted properties. The information includes the property addresses, the number of occupants at the time of the flood, and information about whether the residence was occupied at the time of the flood by the homeowner or by renters. On some occasions there are claims for economic losses by both the tenants and owners for the same property. The information received also includes details regarding the costs associated with a variety of personal property items that were damaged or destroyed as a result of the flood waters. The summary table prepared by HMI identifies a number of different categories for these personal property damage claims.

In addition to the costs associated with personal property items, which also includes loss of income claims, there are additional loss amounts for estimated future repair costs to properties that were damaged by the flood. These estimated costs represent damage caused by flood water for which the homeowners have not paid out. For purposes of this damage component, HMI relied upon the work performed by other experts. This will be discussed in greater detail later in this report.

The third component of the damage claim is the calculation of prejudgment interest on the combined total of the personal property losses and estimated future repair costs. The assumptions incorporated, and the basis for the methodology used in this interest calculation will be detailed later in this report.

Personal Property Loss Claims

Information relating to economic losses suffered for the personal property items, including loss of income, comes from several sources. These sources include responses to questionnaires completed by plaintiffs who are either renters or property owners, deposition testimony, responses to written discovery, a flood property damage matrix and damage summary worksheets including supporting documentation and photographs.

Exhibit 2 to this report reflects the total dollar amount of personal property loss amounts for each of the properties numbered 1 – 312. Additional details regarding all of the various categories of these personal property loss claims are set forth in Exhibit 2.

Given the unique nature of the claims asserted by the Soares/Mater Dei Dairy, I relied upon the opinions of plaintiffs' expert Albert Nunes for economic damages related to those damages.

Estimated Future Repair Costs

An additional damage component is estimated future repair costs. This damage component applies only to those plaintiffs that owned the properties at the time of the flood and still own the properties as of the date of this report. There are no estimated future repair costs if the properties were either sold or foreclosed during the period following the flood. Furthermore, this damage component is only identified for property owners and not renters.

The amounts listed in Exhibit 3 for the estimated future repair costs were calculated by plaintiffs' experts Chris Ball and Bob Rettig. The attached Exhibit 3 identifies the relevant properties by property number, and it also distinguishes between renters and owners, and it indicates whether the property is a mobile home.

Prejudgment Interest

I was informed by counsel that prejudgment interest is available on the calculated damage amounts. I was further informed that the damages that resulted from the flood event are recoverable under plaintiffs' claims for Inverse Condemnation. Counsel provided a document titled, "Inverse Condemnation Damages – Recoverability of Prejudgment Interest and How it is Calculated." This document identifies various California Code of Civil Procedure ("CCP") code sections that set forth the rules governing and methodology to be employed to calculate this interest. Research conducted by HMI revealed CCP code sections 1268.310; 1268.311; 1268.350; and 1268.360 contained relevant information regarding the interest rates to be used and the methodology for the interest calculation. I also found relevant information about this interest calculation from a website maintained by the California Department of Transportation, with the web address being www.dot.ca.gov/hq/row/acquisition/interest.htm.

The above identified website referenced the identical CCP code sections as listed above. Both the code sections and the website states that the interest rates to be used in the interest calculation are the rates published by the State Controller as the rate of earnings on the Surplus Money Investment Fund. The website also provides an example of how this calculation is to be made. It also provides a listing of the published interest earning rates for the Surplus Money Investment Fund, as well as a downloadable pdf file of these interest rates. Following the example set forth in the California Department of Transportation website, an interest template was created. This template was then used to calculate the prejudgment interest on the combined total damages for the personal property losses and the estimated future repair costs for properties identified as 1 – 312 (See Exhibit 4). The above-described CCP code sections, a printout of the California Department of Transportation website, the interest calculation example, and published Surplus Money Investment Fund rates are attached as **Exhibit 5**. The interest calculation template, which was creating following the published example and using the relevant published earning rates, is included as **Exhibit 6**.

The interest template included as Exhibit 6 includes the relevant assumptions incorporated into the calculation. Specifically, the calculation assumes that the date of the flood event occurred on April 4, 2006, which represents the date the damage occurred. It further assumes a trial date of June 19, 2012, which represents the end of the damage period. Based on the language in the identified CCP code sections and published example, the template also assumes that simple interest is to be calculated using the published earning rates for the preceding quarter and this amount is then compounded quarterly. It should be noted that the last published earnings rate published by the Controller's Office is for the period April 1, 2011 – June 30, 2011. This published earnings rate of 0.48% was used for the interest calculation covering the period July 1, 2011 – September 30, 2011. Because the prejudgment interest calculation runs through the anticipated trial date of June 19, 2012 and the earnings rates on the Surplus Money Investment Fund have not yet been published, the interest template assumes the last published rate of 0.48% will remain constant. The actual earnings rates can easily be included in this interest template are they are published, which may result in the calculated prejudgment interest amounts to either increase or decrease.

VII. Hourly Rate

The hourly billing rate established by HMI for my services, which is the rate charged for services rendered in connection with this engagement is $445.

Dated: September 2, 2011

By: Daniel W. Ray
Daniel W. Ray, CPA, CFF, CFE, CIRA

Exhibit A

HEMMING
MORSE, INC.
CERTIFIED PUBLIC ACCOUNTANTS
LITIGATION & FORENSIC CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Daniel W. Ray, CPA/CFF, CFE

Employment & Education

1995 – Present	**Hemming Morse, Inc.** ***Certified Public Accountants*** ***Litigation and Forensic Consultants*** Director, Litigation and Forensic Consulting Services Group, 1997-present Manager, Litigation Services Group, 1995-1996
1990 – 1995	**Neilson Elggren Durkin & Co.** Manager, 1992-1995 Supervisor, 1990-1992
1982 – 1990	**Federal Bureau of Investigation** Special Agent
1978 – 1982	**Maryland Center for Public Broadcasting** Senior Accountant
1978	**Towson State University, Baltimore, Maryland** B.S. Business Administration

Professional & Service Affiliations

- **Certified Public Accountant, State of California**
- **Certified Fraud Examiner**
- **Certified in Financial Forensics**
- **Certified Insolvency and Restructuring Advisor**
- **California Society of Certified Public Accountants**
  - Chair of Litigation Steering Committee
  - Past Chair of Fraud Operating Committee
- **American Institute of Certified Public Accountants**
  - Member of Fraud Task Force of the FLS Committee
- **Association of Certified Fraud Examiners**
  - Former Faculty Member
- **Society of Former Special Agents of the FBI**
- **Northern California Fraud Investigators Association**
- **JHI International**
  - Region of the America's Executive Committee Member
  - Chair of Litigation Special Interest Group

San Francisco Office
160 Spear Street
Suite 1900
San Francisco, CA 94105
Tel: 415.836.4000
Fax: 415.777.2062

Daniel W. Ray, CPA/CFF, CFE

Seminar Instruction

- *"The Role of Forensic Accountants"*
  GE Capital Americas Risk / Loss Mitigation Retreat
  Tarrytown, NY, June 2011
- *"The Foreign Corrupt Practices Act - A Monitor's Perspective"*
  22nd Annual ACFE Fraud Conference
  San Diego, CA, June 2011
- *"For Profit Frauds in a Not-For-Profit World"*
  AICPA National Not-For-Profit Financial Executive Forum, San Francisco, CA, November 2010
- *"Financial Fraud Investigations Methodology"*
  California Society of CPAs, San Francisco, CA
  January 2010
- *"The Foreign Corrupt Practices Act: An Independent Monitor's Perspective"*
  The PIPEs Conference 2009, Las Vegas, NV
  November 2009
- *"Foreign Corrupt Practices Act and Other Ethical Considerations"*
  The China Deal 2010 Conference, San Francisco, CA
  October 2009
- *"The Role of the Monitor in Federal Cases"*
  CalCPA Litigation Steering Committee, Los Angeles, CA
  August 2009
- *"Introduction to Financial Forensic Accounting"*
  Golden Gate University, San Francisco, CA,
  April 2009, August 2009
- *"Crisis Management - What to do when Fraud is Detected"*
  Governance Conference, Bellevue, WA, October 2008
- *"An Independent Monitor's Perspective on Compliance with the Foreign Corrupt Practices Act"*
  California Society of CPAs and Bar Association of San Francisco, San Francisco, CA, January 2008
- *"Fraud Prevention Techniques for Treasurers"*
  Government Finance Officers Association Annual Conference, Anaheim, CA, June 2007
- *"Large International Frauds - Landmines and Opportunities"*
  JHI International Conference, Auckland, New Zealand
  November 2006
- *"Litigation and Forensic Accounting"*
  California Attorney General's Office, False Claims Section, Sonoma, CA, October 2006
- *"Finding Fraud On and Off the Books"*
  Jones Day, San Francisco, CA, March 2006
- *"Analysis of Fraud Schemes and Investigative Techniques"*
  Silicon Valley Forum Workshop, California Society of CPAs, Sunnyvale, CA, February 2006
- *"Finding Fraud On and Off the Books"*
  The Barristers Club, San Francisco, CA, January 2006
- *"The Role of the Accountant in Litigation"*
  JHI International Conference, Buenos Aires, Argentina
  November 2005
- *"Tips and Tools For Analyzing Damage Claims"*
  CSAA Insurance Training Conference, San Ramon, CA, October 2005
- *"Forensic Accounting and Litigation Support Overview"*
  JHI Region of the America's Conference, Mexico City, Mexico, June 2005
- *"Practical Applications for Identifying and Investigating Financial Fraud"*
  California Education Foundation, Long Beach and San Francisco, CA, June 2005

San Francisco Office
160 Spear Street
Suite 1900
San Francisco, CA 94105
Tel: 415.836.4000
Fax: 415.777.2062

Daniel W. Ray, CPA/CFF, CFE

Publications

- *"Corporate Investigations: It Was the Best of Times, It Was the Worst of Times"*
  The Witness Chair, published by the California Society of CPAs, Spring 2004, Issue 34
- *"Fraud: Incorporating Forensic Procedures in an Audit Environment"*
  The Witness Chair, published by the California Society of CPAs, Summer 2003, Issue 31 (Co-authored)
- *"Fraud: New Goodwill and Intangible Assets Standard"*
  The Witness Chair, published by the California Society of CPAs, Spring 2002, Issue 26
- *"Fraud: Breach of Fiduciary Duty"*
  The Witness Chair, published by the California Society of CPAs, Fall 2001, Issue 24
- *"Fraud: Alter Ego Analysis"*
  The Witness Chair, published by the California Society of CPAs, Summer 2001, Issue 23
- *"Fraud: Stock Market Manipulation"*
  The Witness Chair, published by the California Society of CPAs, Fall 2000, Issue 20
- *"Fraud"*
  The Witness Chair, published by the California Society of CPAs, Summer 2000, Issue 19
- *The CPA's Handbook of Fraud and Commercial Crime Prevention*, published by the AICPA, 2000 (Contributing author)

News Media Contacts

- KPIX Channel 5 News, San Francisco, California
  Investigative report by Anna Werner on Fremont Football League; interviewed regarding forensic accounting procedures, February 2006
- KRON Channel 4 News, San Francisco, California
  Interviewed regarding forensic accounting; aired May 30, 2002
- ABC News Productions
  Interviewed for Court TV production; October 19, 2001
- NBC Nightly News
  Special report by Jim Avila – *"Following the Terrorists' Money Trail,"* September 24, 2001
- The Los Angeles Times
  "Tracing the Money Trail of Terrorism," September 24, 2001
- The New York Times
  "And Now, a Case for the Forensic Accountant," May 27, 2001

San Francisco Office
160 Spear Street
Suite 1900
San Francisco, CA 94105
Tel: 415.836.4000
Fax: 415.777.2062

Daniel W. Ray, CPA/CFF, CFE

Testimony

Trial

- **People v. Howard Douglas Porter (July 2008)**
  Stanislaus County Superior Court
  Case No. 1219173
- **BHE Group, Inc., et al. v. MTS Products and Ben Hsia (February 2008)**
  Los Angeles County Superior Court
  Case No. EC 041097
- **People of the State of California v. Roland Clark Colton, and Paul McNeece Roesser (October 2007)**
  San Diego County Superior Court, Central Division
  Case No. CD204432
- **Chevron U.S.A., Inc. v. SSD & Associates (August 2006)**
  U.S. District Court, Northern District of California
  Case No. C05-3276 WHA

Deposition

- **City of Glendale v. Marcus Cable Associates, LLC, dba Charter Communications (July 2011)**
  Los Angeles County Superior Court
  Case No. EC 051903
- **Alfa Tech Consulting Engineers, Inc. v. Cambridge CM, Inc. (February 2011)**
  JAMS Arbitration - San Jose, CA
  Case No. 1110012203
- **CNA Insurance, et al. v. Lloyds London, Ace American Insurance Company, Travelers Indemnity Company (December 2009)**
  Circuit Court of Cook County, Illinois
  Case No. 2005 L 011044
- **Shinazy Enterprises, Inc.; Botta's Auto Body v. Truck Insurance Exchange; Farmers Insurance Group (September 2009)**
  San Francisco Superior Court
  Case No. CGC-07-461955
- **Banco De Mexico v. Orient Fisheries, Inc., et al. (August 2009)**
  U.S. District Court, Central District of California
  Case No. 2:07-CV-07043 GAF
- **Carolyn Vertuca, Trustee of The Louis R. Laeremans Trust dated December 12, 1997, et al. v. Citigroup Global Markets, Inc. dba Citi Smith Barney, et al. (July 2009)**
  Alameda County Superior Court
  Case No. RG07335879
- **Community Memorial Health System, et al. v. Bartlett, Pringle & Wolf LLP, et al. (2008)**
  Ventura County Superior Court
  Case No. 56-2008-00318564-CU-FR-VTA
- **BHE Group, Inc., et al. v. MTS Products and Ben Hsia (November 2007)**
  Los Angeles County Superior Court
  Case No. EC 041097
- **Norris Houk v. CSAA (August 2007)**
  Arbitration, San Francisco, CA
- **Gerald Laframboise, dba Laframboise Construction v. Alan Van Vliet, et al. (February 2007)**
  Mono County Superior Court, Case No. 15092

San Francisco Office
160 Spear Street
Suite 1900
San Francisco, CA 94105
Tel: 415.836.4000
Fax: 415.777.2062

Daniel W. Ray, CPA/CFF, CFE

Testimony

Arbitration

- **Alfa Tech Consulting Engineers, Inc. v. Cambridge CM, Inc. (March 2011)**
  JAMS Arbitration - San Jose, CA
  Case No. 1110012203
- **Europlay Capital Advisors, LLC v. Pamela S. Colburn (December 2007)**
  American Arbitration Association
  Case No. 72 180 Y 00337 07 WYGI
- **People of the State of California v. Roland Clark Colton, and Paul McNeece Roesser (October 2007)**
- **Tigran Z. Marcarian v. Tony Lee, et al. (October 2007)**
  Santa Clara County, CA
- **Norris Houk v. CSAA (August 2007)**
  San Francisco, CA

San Francisco Office
160 Spear Street
Suite 1900
San Francisco, CA 94105
Tel: 415.836.4000
Fax: 415.777.2062

Exhibit B

Exhibit B

Abarca, et al. v. Merced Irrigation District, et al.
Index of Documents Considered

Documents Recevied from Counsel

Deposition transcripts and exhibits from property owners and renters

Letter from counsel dated June 8, 2011 with listing of deposition names

Questionnaire responses from property owners and renters

Letter from counsel dated June 23, 2011 relating to the questionnaires being sent

Responses to Special Interrogatories - Production of Documents demands from defendants.

Letter from counsel dated August 16, 2011, relating to Special Interrogatory Responses and production of documents.

Matrix of Properties impacted by the flood prepared by counsel

DVD of public entity damage worksheets and supporting documents for properties 1 - 288

Letter from counsel dated May 26, 2011 relating to the damage summary worksheets

Expert reports of Ted Hromadka, Albert Nunes, Chris Ball, Bob Rettig, Gary Hart, Steve Sert and Paul Kushner

Various photographs of flooding of neighborhood and plaintiffs' properties

Documents relating to prejudgment interest including:
- Document titled "Recoverability of Prejudgment Interest and How it is Calculated
- Information regarding Code of Civil Procedure code section 1036

Article titled, "Obtaining Recovery for Property Damage through Inverse Condemnation

Article titled, "Beachwood neighborhood anxious about health, properties: flood waters gone, toxic fear remains."

Various documents relating to Soares Dairy including:
- Photos of flooding
- Damages Summary prepared by Genske, Mulder & Company LLP dated 7/6/10
- Damage Summary Sheet for property #143 including photo
- Milk Settlement Statements
- Copy of subpoena related to Soares Dairy loss claims and document production

Exhibit B

Abarca, et al. v. Merced Irrigation District, et al.
Index of Documents Considered

Valuation prepared by Myer Lanting dated 7/6/10

Plaintiffs' Correspondence with the MID counsel and additional supporting documents for damage claims

Communications with counsel regarding properties to eliminate from damage consideration; Owner / Renter classifications; and adjustments to previously stated personal property loss amounts.

Documents Prepared or Obained by HMI

Summary table of portions of depositon testimony prepared by HMI

Summary table of portions of questionnaire responses prepared by HMI

Prejudgment Interest Excel template prepared by HMI. Worksheets include:
- Interest template with assumptions identified and input cell for damage amount
- Listing of interest rates published by the California State Controllers office
- Sample calculation provided by California Department of Transportation

Prejudgment Interest - Other relevant documents including:
- CCP Code Sections 1036; 1268.311; 1268.340; 1268.350; 1268.360
- Printout from California Deparment of Transportation
- State Controllers Office published Surplus Money Investment Fund rates

Damage Summary Worksheets

Exhibit 1

Exhibit 1

Abarca, et al. v. Merced Irrigation District, et al.

Foreclosed Property
Sold Property
Separate Claim for Owner and Renter Same Property

Ref. # Per CD	Property Address	Number of Occupants	Owner or Renter	Water Intrusion Level	Residence Type	Total Personal Property Loss	Estimated Future Repair Costs	Personal Property Loss and Estimated Future Repair Costs	Prejudgment Interest	Total Loss and Interest
1	2306 Meadowbrook	2	Owner	B		3,100	0	3,100	508	3,608
3	2432 Meadowbrook Ave.	5	Owner	A		14,521	56,484	71,005	11,627	82,632
4	2130 Cabot Avenue	3	Renter	A		5,920	0	5,920	969	6,889
6	2151 Balboa Avenue	2	Owner	A		6,650	66,049	72,699	11,905	84,604
7	2186 Balboa Avenue	2	Owner	A		9,252	75,913	85,165	13,946	99,111
8	2363 Lance Street	4	Owner	B		1,300	0	1,300	213	1,513
9	2368 Lobo Avenue	6	Owner	A		1,400	76,669	78,069	12,784	90,853
11	2248 Meadowbrook Ave.	5	Owner	A		31,200	0	31,200	5,109	36,309
12	2911 Maple Avenue	2	Owner	B		1,000	0	1,000	164	1,164
13	2107 Hudson Avenue	5	Owner	A		25,585	70,467	96,052	15,729	111,781
14	2331 W. Pinon Court	9	Owner	B		400	0	400	66	466
15	2086 Cabot Avenue	2	Owner	A		42,583	0	42,583	6,973	49,556
16	1848 N. Ashby, #57	4	Owner	A	Mobile Home	12,600	6,267	18,867	3,089	21,956
17	2468 N. Drake Avenue	1	Owner	A		0	0	0	0	0
18	3585 Perch Lane	4	Owner	A		18,050	0	18,050	2,956	21,006
19	2098 Cabot Avenue	5	Owner	A		69,484	76,686	146,170	23,936	170,106
20	2079 N. Drake Avenue	3	Owner	A		14,250	75,152	89,402	14,640	104,042
21	2174 Cabot Avenue	4	Owner	A		36,428	30,880	67,308	11,022	78,330
24	1027 Bryant Court	2	Owner	A		195,000	0	195,000	31,931	226,931
26	1900 Ashby Road, #8	3	Renter	A	Mobile Home	69,575	0	69,575	11,393	80,968
27	1900 Ashby Road, #17	4	Owner	A	Mobile Home	14,150	6,267	20,417	3,343	23,760
28	2352 Lobo Avenue	7	Owner	B		5,525	0	5,525	905	6,430
29	2120 Balboa Avenue	3	Owner	A		3,400	72,888	76,288	12,492	88,780
30	1848 N. Ashby Road, #19	1	Renter	A	Mobile Home	2,800	0	2,800	459	3,259
31	2152 Hudson Avenue	1	Owner	A		18,300	81,701	100,001	16,375	116,376
32	2163 Hudson Avenue	4	Owner	A		9,015	91,764	100,779	16,503	117,282
33	2896 Maple Avenue	1	Renter	A		2,500	0	2,500	409	2,909
34	1900 Ashby Road, #59	2	Renter	A	Mobile Home	31,330	0	31,330	5,130	36,460
35	1900 N. Ashby, #57	1	Owner	A	Mobile Home	9,900	6,267	16,167	2,647	18,814
36	1848 Ashby Road, #25	1	Renter	A	Mobile Home	1,100	0	1,100	180	1,280
37	1848 Ashby, #35	1	Owner	A	Mobile Home	16,750	6,267	23,017	3,769	26,786
38	2136 W. Chester	2	Owner	B		0	0	0	0	0
39	2305 Fern Street	5	Owner	B		4,250	0	4,250	696	4,946
40	2509 N. Kibby Road	1	Owner	A		123,216	87,872	211,088	34,566	245,654
41	1848 Ashby Road, #28	3	Owner	A	Mobile Home	4,318	6,267	10,585	1,733	12,318
42	1900 Ashby Road, #51	3	Owner	A	Mobile Home	14,038	6,267	20,305	3,325	23,630
43	1900 Ashby Road, #36	4	Owner	A	Mobile Home	8,610	6,267	14,877	2,436	17,313
44	1848 Ashby Road, #39	3	Owner	A	Mobile Home	6,400	6,267	12,667	2,074	14,741
45	1848 Ashby Road # 56	7	Owner	A	Mobile Home	9,800	6,267	16,067	2,631	18,698
46	1848 N. Ashby Rd., #72	1	Renter	A		6,100	0	6,100	999	7,099
46	1848 N. Ashby Rd., #72	3	Renter	A		12,550	0	12,550	2,055	14,605
47	1900 Ashby Road, #34	5	Renter	A		21,833	0	21,833	3,575	25,408
48	1848 N. Ashby, #16	2	Owner	A	Mobile Home	3,630	6,267	9,897	1,621	11,518
49	1900 Ashby, #35	3	Owner	A	Mobile Home	23,100	6,267	29,367	4,809	34,176
50	2020 Ashby Road, #14	4	Renter	A	RV	1,300	0	1,300	213	1,513
51	1848 N Ashby # 49	4	Renter	A	Mobile Home	6,400	0	6,400	1,048	7,448
52	2152 Balboa Avenue	2	Owner	A		22,628	64,813	87,441	14,319	101,760
52A	2152 Balboa Avenue					1,200	0	1,200	197	1,397
53	923 S. Orchard Dr.	2	Owner	A		73,150	0	73,150	11,978	85,128
53A	923 S. Orchard Dr.					500	0	500	82	582
54	2120 Hudson Avenue (Owner)	2	Owner	A		20,800	81,896	102,696	16,817	119,513
54	2120 Hudson Avenue	2	Renter	A		6,550	0	6,550	1,073	7,623
55	2022 Meadowbrook (Owner)	2	Owner	A		18,880	66,587	85,467	13,995	99,462
55	2022 Meadowbrook	1	Renter	A		28,950	0	28,950	4,741	33,691
56	2042 Meadowbrook	0	Owner	A		18,880	77,080	95,960	15,714	111,674
57	2058 Meadowbrook	0	Owner	A		18,880	87,928	106,808	17,490	124,298
58	2074 Meadowbrook	0	Owner	A		18,880	67,951	86,831	14,219	101,050
59	2075 Meadowbrook	0	Owner	A		18,880	74,686	93,566	15,322	108,888
60	2087 Meadowbrook	0	Owner	A		18,880	103,693	122,573	20,071	142,644
61	2088 Meadowbrook	0	Owner	A		18,880	102,846	121,726	19,933	141,659
62	2097 Meadowbrook (Owner)		Owner	A		18,880	72,727	91,607	15,001	106,608
62	2097 Meadowbrook	2	Renter	A		13,140	0	13,140	2,152	15,292
63	2108 Meadowbrook	0	Owner	A		18,880	88,716	107,596	17,619	125,215
64	2109 Meadowbrook	0	Owner	A		18,880	76,875	95,755	15,680	111,435
65	2119 Meadowbrook	0	Owner	A		18,880	80,098	98,978	16,208	115,186
66	2120 Meadowbrook	0	Owner	A		18,880	77,317	96,197	15,752	111,949
67	2131 Meadowbrook	0	Owner	A		18,880	79,299	98,179	16,077	114,256
68	2136 Meadowbrook	0	Owner	A		18,880	69,498	88,378	14,472	102,850
69	2141 Meadowbrook	0	Owner	A		18,880	80,009	98,889	16,193	115,082
70	2146 Meadowbrook (Owner)		Owner	A		18,880	81,047	99,927	16,363	116,290
70	2146 Meadowbrook	3	Renter	A		10,690	0	10,690	1,750	12,440
71	2163 Meadowbrook	0	Owner	A		18,880	78,778	97,658	15,992	113,650
72	2170 Meadowbrook	0	Owner	A		18,880	79,140	98,020	16,051	114,071
73	2175 Meadowbrook	0	Owner	A		18,880	77,757	96,637	15,824	112,461
74	2180 Meadowbrook (Owner)		Owner	A		18,880	85,567	104,447	17,103	121,550
74	2180 Meadowbrook	3	Renter	A		6,700	0	6,700	1,097	7,797
75	2185 Meadowbrook	0	Owner	A		18,880	76,646	95,526	15,642	111,168
76	2194 Meadowbrook	0	Owner	A		18,880	67,384	86,264	14,126	100,390
77	2197 Meadowbrook	0	Owner	A		18,880	80,224	99,104	16,228	115,332
78	2207 Meadowbrook (Owner)		Owner	A		18,880	81,354	100,234	16,413	116,647
78	2207 Meadowbrook	4	Renter	A		10,117	0	10,117	1,657	11,774
79	2208 Meadowbrook	0	Owner	A		18,880	81,057	99,937	16,365	116,302
80	2219 Meadowbrook	2	Renter	A		2,600	0	2,600	426	3,026
80	2219 Meadowbrook (Owner)		Owner	A		18,880	79,790	98,670	16,157	114,827
81	2235 Cabot	2	Owner	A		18,880	85,083	103,963	17,024	120,987
82	2238 Cabot	0	Owner	A		18,880	86,828	105,708	17,310	123,018
83	2053 Beachwood Drive	4	Owner	A		18,450	0	18,450	3,021	21,471
85	2130 Hudson Avenue	4	Owner	A		44,800	0	44,800	7,336	52,136
86	2130 Balboa Avenue	5	Owner	A		3,684	31,101	34,785	5,696	40,481
87	2020 N. Ashby Road, #5	2	Owner	A	Mobile Home	1,420	6,267	7,687	1,259	8,946

Abarca, et al. v. Merced Irrigation District, et al.

Foreclosed Property
Sold Property
Separate Claim for Owner and Renter Same Property

Ref. # Per CD	Property Address	Number of Occupants	Owner or Renter	Water Intrusion Level	Residence Type	Total Personal Property Loss	Estimated Future Repair Costs	Personal Property Loss and Estimated Future Repair Costs	Prejudgment Interest	Total Loss and Interest
88	1848 N. Ashby, #59	5	Owner	A	Mobile Home	12,570	6,267	18,837	3,085	21,922
88A	1848 N. Ashby, #59					3,410	0	3,410	558	3,968
90	2107 W. Cabot Avenue	1	Owner	A		13,550	73,578	87,128	14,267	101,395
91	2119 Coronado Avenue	4	Owner	A		950	45,147	46,097	7,548	53,645
92	2183 Lopes Avenue	2	Owner	A		113,025	70,920	183,945	30,121	214,066
93	1848 N. Ashby Rd, #6	1	Owner	A	Mobile Home	2,400	6,267	8,667	1,419	10,086
94	2152 Cabot Avenue	6	Owner	A		59,827	80,505	140,332	22,980	163,312
94A	2152 Cabot Avenue					38,605	0	38,605	6,322	44,927
95	2022 Drake Avenue	9	Owner	A		107,878	36,539	144,417	23,648	168,065
96	1848 Ashby Rd., #52	5	Owner	A	Mobile Home	13,010	6,267	19,277	3,157	22,434
97	1900 Ashby Rd., #10	1	Owner	A	Mobile Home	15,520	6,267	21,787	3,568	25,355
98	2159 Beachwood	1	Owner	A		20,545	7,737	28,282	4,631	32,913
99	1900 Ashby Rd., #27	2	Owner	A	Mobile Home	11,650	6,267	17,917	2,934	20,851
100	1900 Ashby Rd., #32	2	Owner	A	Mobile Home	2,500	6,267	8,767	1,436	10,203
101	2194 W. Highway 140	3	Owner	A		0	95,388	95,388	15,620	111,008
102	2797 Elm Street	2	Renter	A		1,000	0	1,000	164	1,164
103	2185 Hudson Avenue	3	Owner	B		3,050	0	3,050	499	3,549
104	2173 Balboa Avenue	2	Owner	A		8,950	63,147	72,097	11,806	83,903
105	2119 Balboa Avenue	6	Owner	A		12,200	73,929	86,129	14,104	100,233
106	2163 Balboa Avenue	5	Owner	A		3,874	72,684	76,558	12,536	89,094
107	2085 W. Cabot	2	Owner	A		20,155	86,960	107,115	17,540	124,655
109	2164 Cabot Avenue	5	Owner	A		17,343	0	17,343	2,840	20,183
110	1848 Ashby Road, #18	1	Owner	A	Mobile Home	10,250	6,267	16,517	2,705	19,222
111	2186 Beachwood Drive	5	Renter	A		38,700	0	38,700	6,337	45,037
112	2382 N. Meadowbrook	1	Renter	A		11,000	0	11,000	1,801	12,801
113	2444 Meadowbrook Ave	7	Owner	B		3,050	0	3,050	499	3,549
114	2130 Beachwood Drive	2	Owner	A		117,830	60,891	178,721	29,266	207,987
115	1848 N. Ashby, #74	5	Renter	A	Mobile Home	64,400	0	64,400	10,546	74,946
116	2142 Coronado Avenue	8	Owner	A		51,525	0	51,525	8,437	59,962
117	2140 Beachwood	7	Owner	A		17,720	75,299	93,019	15,232	108,251
118	2141 Hudson Avenue	2	Owner	A		22,730	82,802	105,532	17,281	122,813
119	2142 Balboa Avenue	5	Owner	A		23,452	46,784	70,236	11,501	81,737
120	1858 ½ Ashby Road	1	Renter	A		18,225	0	18,225	2,984	21,209
121	2129 Cabot Avenue	16	Owner	A		47,800	0	47,800	7,827	55,627
123	2073 Beachwood	6	Renter	A		51,590	0	51,590	8,448	60,038
124	2174 Hudson Avenue	3	Owner	A		10,166	73,876	84,042	13,762	97,804
125	2177 W. McSwain Road	3	Renter	A		26,850	0	26,850	4,397	31,247
126	1848 Ashby Road, #24	1	Renter	A		1,400	0	1,400	229	1,629
127	1900 Ashby Rd., #57	3	Renter	A	Mobile Home	20,100	0	20,100	3,291	23,391
127A	1900 Ashby Rd., #57					5,625	0	5,625	921	6,546
128	1858 N. Ashby Road	2	Renter	A	Mobile Home	36,985	0	36,985	6,056	43,041
129	2151 Coronado Avenue	2	Owner	A		6,500	22,032	28,532	4,672	33,204
130	1848 Ashby Rd, #C	1	Renter	A		11,550	0	11,550	1,891	13,441
131	2009 Beachwood Dr.	5	Owner	A		96,150	59,167	155,317	25,433	180,750
132	2150 N. Beachwood	2	Owner	A		37,400	64,552	101,952	16,695	118,647
133	2108 Cabot Avenue	8	Renter	A		1,400	0	1,400	229	1,629
134	2120 Cabot Avenue (Owner)	1	Owner	A		68,500	88,072	156,572	25,639	182,211
134	2120 Cabot Avenue	1	Renter	A		5,346	0	5,346	875	6,221
135	2186 Hudson Avenue	3	Owner	A		12,396	71,012	83,408	13,658	97,066
136	2052 Fern Street	5	Renter	A		35,125	0	35,125	5,752	40,877
137	2129 Hudson	3	Owner	A		110,718	58,375	169,093	27,689	196,782
138	2119 Hudson	1	Owner	A		102,100	45,235	147,335	24,126	171,461
139	1900 Ashby Rd, #62	4	Owner	A	Mobile Home	6,025	6,267	12,292	2,013	14,305
140	2151 Cabot Ave	1	Owner	A		41,000	0	41,000	6,714	47,714
141	2151 ½ Cabot Avenue (Owner)	1	Owner	A		21,000	0	21,000	3,439	24,439
141	2151 ½ Cabot Avenue	2	Renter	A		58,965	0	58,965	9,656	68,621
142	2098 Hudson	2	Owner	A		8,980	62,977	71,957	11,783	83,740
143	1912 Franklin Road & 1983 Franklin Road	7	Owner	A		2,708,450	249,710	2,958,160	484,402	3,442,562
145	1900 Ashby, #3	3	Owner	A	Mobile Home	4,080	6,267	10,347	1,694	12,041
146	2020 Ashby Road, #95	6	Owner	A	Mobile Home	7,950	6,267	14,217	2,328	16,545
147	2086 Beachwood Drive	8	Owner	A		3,700	8,338	12,038	1,971	14,009
148	2090 Beachwood Drive	2	Owner	A		14,800	88,576	103,376	16,928	120,304
149	2129 Balboa Ave.	5	Owner	A		16,700	66,248	82,948	13,583	96,531
150	2156 W. Highway 140	4	Owner	A		63,398	93,231	156,629	25,648	182,277
151	2146 McSwain Road	2	Owner	A		15,800	55,002	70,802	11,594	82,396
152	2138 McSwain Road	1	Owner	A		46,270	64,169	110,439	18,085	128,524
153	2148 W. McSwain Road	1	Owner	A		4,900	124	5,024	823	5,847
154	2078 Drake Avenue	5	Owner	A		433,506	0	433,506	70,987	504,493
155	2119 Cabot Avenue	4	Owner	A		39,450	78,355	117,805	19,291	137,096
156	2245 Beachwood Drive (Owner)	1	Owner	A		41,510	0	41,510	6,797	48,307
156	2245 Beachwood Drive	8	Renter	A		20,250	0	20,250	3,316	23,566
158	2066 Fern Street	1	Owner	A		5,570	4,754	10,324	1,691	12,015
159	2187 Beachwood Drive	6	Owner	A		21,300	65,028	86,328	14,136	100,464
160	2174 Balboa Avenue	4	Owner	A		32,510	0	32,510	5,324	37,834
161	2173 Cabot Avenue	1	Owner	A		28,850	77,980	106,830	17,494	124,324
162	2511 Franklin Road			B		0	0	0	0	0
163	2221 Franklin Road	5	Renter	A		23,523	0	23,523	3,852	27,375
163	2221 Franklin Road (Owner)	1	Owner	A		51,100	18,006	69,106	11,316	80,422
164	1949 Beachwood (lot)	0	N/A	A		294,500	0	294,500	48,225	342,725
164	1969 Beachwood (home)	1	Owner	A		83,500	0	83,500	13,673	97,173
164	1988 North Abby Rd. (lot)	0	N/A	A		40,000	0	40,000	6,550	46,550
166	2473 Apache Street	1	Owner	A		3,000	19,072	22,072	3,614	25,686
167	2053 Meadowbrook	5	Owner	A		49,544	3,431	52,975	8,675	61,650
168	2075 W. Cabot Avenue	5	Owner	A		59,440	0	59,440	9,733	69,173
169	2110 Fern Street	1	Owner	B		300	0	300	49	349
170	2120 Beachwood Dr.	3	Owner	A		6,000	93,141	99,141	16,234	115,375
171	1900 Ashby, # 43	3	Owner	A	Mobile Home	10,630	6,267	16,897	2,767	19,664
172	2085 Coronado Ave.	2	Owner	A		5,000	16,053	21,053	3,447	24,500
173	2172 Drake Avenue	4	Owner	A		40,160	88,581	128,741	21,081	149,822
174	1848 Ashby Road, #60	3	Owner	A	Mobile Home	5,610	0	5,610	919	6,529
175	1900 Ashby Road, #47	5	Owner	A	Mobile Home	4,115	6,267	10,382	1,700	12,082

Abarca, et al. v. Merced Irrigation District, et al.

Foreclosed Property
Sold Property
Separate Claim for Owner and Renter Same Property

Ref. # Per CD	Property Address	Number of Occupants	Owner or Renter	Water Intrusion Level	Residence Type	Total Personal Property Loss	Estimated Future Repair Costs	Personal Property Loss and Estimated Future Repair Costs	Prejudgment Interest	Total Loss and Interest
176	2185 Cabot Avenue	5	Owner	A		79,925	85,157	165,082	27,032	192,114
177	2097 Balboa Avenue	2	Owner	A		69,550	72,525	142,075	23,265	165,340
178	2010 Meadowbrook	5	Owner	A		45,580	76,984	122,564	20,070	142,634
179	2279 Wolf Street	5	Owner	A		13,280	26,511	39,791	6,516	46,307
180	1848 Ashby Rd., #42	5	Owner	A	Mobile Home	21,125	6,267	27,392	4,485	31,877
181	2063 Meadowbrook (Owner)	2	Owner	A		43,170	78,073	121,243	19,854	141,097
181	2063 Meadowbrook	4	Renters	A		17,681	0	17,681	2,895	20,576
182	1848 Ashby, #12	3	Owner	A	Mobile Home	17,900	6,267	24,167	3,957	28,124
184	2185 Coronado Ave.	9	Owner	A		6,500	38,430	44,930	7,357	52,287
184A	2185 Coronado Ave.					1,000	0	1,000	164	1,164
185	2164 Hudson	1	Owner	A		29,120	75,200	104,320	17,083	121,403
186	1080 Thornton Road (Owner)	2	Owner	A		1,600	87,410	89,010	14,575	103,585
186	1080 Thornton Road	2	Renters	A		56,110	0	56,110	9,188	65,298
187	1848 Ashby, # S3	4	Owner	A	Mobile Home	7,340	6,267	13,607	2,228	15,835
188	2241 Meadowbrook	1	Owner	A		21,920	80,516	102,436	16,774	119,210
189	2108 Balboa Avenue	5	Owner	A		6,150	81,442	87,592	14,343	101,935
191	1848 Ashby Road, #66	1	Owner	A	Mobile Home	5,132	6,267	11,399	1,867	13,266
192	1900 Ashby Road, #20	3	Owner	A	Mobile Home	7,400	6,267	13,667	2,238	15,905
193	1900 Ashby Road, #42	2	Owner	A	Mobile Home	3,500	6,267	9,767	1,599	11,366
194	1900 Ashby Road, #13	7	Owner	A	Mobile Home	15,000	6,267	21,267	3,482	24,749
195	1900 Ashby Rd, #22	2	Owner	A	Mobile Home	13,260	6,267	19,527	3,198	22,725
196	1848 Ashby Road, #40	4	Owner	A	Mobile Home	7,187	6,267	13,454	2,203	15,657
197	2053 Drake Avenue	6	Renters	A		23,575	0	23,575	3,860	27,435
197	2053 Drake Avenue (Owner)	2	Owner	A		113,251	0	113,251	18,545	131,796
198	2142 Cabot Avenue	2	Renters	A		9,029	0	9,029	1,479	10,508
198	2142 Cabot Avenue (Owner)	3	Owner	A		22,400	74,361	96,761	15,845	112,606
199	2200 Fern Street	6	Owner	A		102,124	35,149	137,273	22,479	159,752
199A	2200 Fern Street					5,625	0	5,625	921	6,546
201	1848 Ashby Road, #11	2	Owner	A	Mobile Home	17,500	6,267	23,767	3,892	27,659
202	2032 N. Drake Avenue	2	Owner	A		58,678	29,758	88,436	14,481	102,917
203	2305 Mesquite Court	1	Owner	A		14,100	0	14,100	2,309	16,409
204	2162 Drake Avenue	7	Owner	A		48,150	0	48,150	7,885	56,035
205	2109 Beachwood	5	Owner	A		21,250	0	21,250	3,480	24,730
206	1900 N. Ashby Rd, #5	4	Renter	A	Mobile Home	11,460	0	11,460	1,877	13,337
207	2020 N. Ashby Rd., #3	6	Renter	A	Mobile Home	6,461	0	6,461	1,058	7,519
208	2164 Balboa Avenue (Owner)	2	Owner	A		28,163	0	28,163	4,612	32,775
208	2164 Balboa Avenue	3	Renters	A		6,745	0	6,745	1,105	7,850
209	2066 Drake Avenue	5	Owner	A		30,250	0	30,250	4,953	35,203
211	2107 Balboa Avenue (Owner)	1	Owner	A		10,350	73,975	84,325	13,808	98,133
211	2107 Balboa Avenue	3	Renters	A		4,000	0	4,000	655	4,655
212	2237 Beachwood Drive	6	Owner	A		66,328	5,569	71,897	11,773	83,670
214	2114 Beachwood Dr.	2	Owner	A		16,825	65,562	82,387	13,491	95,878
215	2108 Hudson	1	Owner	A		8,270	74,338	82,608	13,527	96,135
216	2164 Coronado	6	Owner	A		176,512	29,667	206,179	33,762	239,941
216A	2164 Coronado					682	0	682	112	794
216B	2164 Coronado					550	0	550	90	640
216C	2164 Coronado					550	0	550	90	640
216D	2164 Coronado					550	0	550	90	640
217	2090 Drake Avenue	4	Owner	A		2,600	74,952	77,552	12,699	90,251
217A	2090 Drake Avenue					16,275	0	16,275	2,665	18,940
218	1848 N. Ashby, #71	2	Owner	A	Mobile Home	30,454	6,267	36,721	6,013	42,734
219	1848 Ashby Rd., #36	2	Owner	A	Mobile Home	73,330	6,267	79,597	13,034	92,631
220	1848 Ashby, #14	1	Renter	A	Mobile Home	7,150	0	7,150	1,171	8,321
221	2305 Wolf Street	1	Renter	A		0	0	0	0	0
221	2305 Wolf Street (Owner)	2	Owner	A		500	68,881	69,381	11,361	80,742
222	2098 Balboa Avenue	2	Owner	A		2,850	71,849	74,699	12,232	86,931
223	1848 Ashby Road, # 34	2	Owner	A	Mobile Home	7,378	6,267	13,645	2,234	15,879
224	2052 Beachwood Drive	1	Owner	A		71,350	80,124	151,474	24,804	176,278
225	2182 McSwain Road	3	Owner	A		115,992	106,340	222,332	36,407	258,739
226	2036 Beachwood Drive	3	Owner	B		21,280	0	21,280	3,485	24,765
227	2063 Beachwood Drive	6	Renters	A		16,500	0	16,500	2,702	19,202
227	2063 Beachwood Drive (Owner)	2	Owner	A		25,953	59,051	85,004	13,920	98,924
228	1848 Ashby Road, #55	4	Owner	A	Mobile Home	4,290	6,267	10,557	1,729	12,286
229	2130 Coronado Avenue	6	Owner	A		24,542	12,523	37,065	6,069	43,134
230	2070 Coronado Avenue	1	Owner	A		500	26,598	27,098	4,437	31,535
231	2075 Hudson Avenue	2	Owner	A		57,446	41,129	98,575	16,142	114,717
233	2042 Drake Avenue	4	Owner	A		18,888	73,967	92,855	15,205	108,060
234	2020 Ashby Road, #102	1	Owner	A	Mobile Home	0	6,267	6,267	1,026	7,293
235	2173 Hudson Avenue	9	Owner	A		16,979	87,706	104,685	17,142	121,827
236	2228 Meadowbrook	2	Renters	A		142,884	0	142,884	23,397	166,281
236	2228 Meadowbrook (Owner)	4	Owner	A		204,250	69,317	273,567	44,797	318,364
237	1900 Ashby Road, #30	1	Owner	A	Mobile Home	20,700	0	20,700	3,390	24,090
238	2085 Balboa Avenue	7	Owner	A		800	0	800	131	931
239	2347 Teakwood Court	2	Owner	A		2,200	23,669	25,869	4,236	30,105
240	2453 N. Fern Street	1	Owner	B		800	0	800	131	931
241	2102 N. Drake Avenue	1	Owner	B		800	0	800	131	931
242	2305 Pinon	2	Owner	B		800	0	800	131	931
243	2282 Meadowbrook Ave.	5	Owner	A		4,300	64,862	69,162	11,325	80,487
244	2086 Chesler Street	6	Owner	B		30,000	0	30,000	4,913	34,913
245	2217 W. Cardella Road	5	Owner	B		2,500	0	2,500	409	2,909
246	2315 Saguaro Court	3	Owner	B		800	0	800	131	931
247	2332 Pinon Court	3	Owner	B		650	0	650	106	756
248	2236 Fern Street	1	Owner	B		1,200	0	1,200	197	1,397
249	2331 Teakwood Court	3	Owner	B		500	0	500	82	582
250	2403 Apache Street	6	Owner	B		500	0	500	82	582
251	2249 Drake Avenue	17	Owner	A		6,290	28,956	35,246	5,772	41,018
252	2250 Drake Avenue	1	Owner	A		800	22,066	22,866	3,744	26,610
253	2180 Cabot Avenue	6	Owner	B		62,800	0	62,800	10,284	73,084
254	2020 Ashby Rd. # 67	2	Owner	A	Mobile Home	800	6,267	7,067	1,157	8,224
255	2201 Drake Avenue	2	Owner	B		2,800	0	2,800	459	3,259
256	2337 Wolf Street	2	Owner	B		1,200	0	1,200	197	1,397

Abarca, et al. v. Merced Irrigation District, et al.

Foreclosed Property
Sold Property
Separate Claim for Owner and Renter Same Property

Ref. # Per CD	Property Address	Number of Occupants	Owner or Renter	Water Intrusion Level	Residence Type	Total Personal Property Loss	Estimated Future Repair Costs	Personal Property Loss and Estimated Future Repair Costs	Prejudgment Interest	Total Loss and Interest
257	2384 Wolf Street	3	Owner	B		800	0	800	131	931
258	2314 Wolf Street	2	Owner	B		800	0	800	131	931
259	2139 Drake Avenue	4	Owner	B		800	0	800	131	931
260	2291 Wolf Street	4	Owner	B		800	0	800	131	931
261	2474 Lance Street	3	Owner	B		800	0	800	131	931
262	2062 Chesler Avenue	2	Owner	B		750	0	750	123	873
263	2194 Drake Avenue	2	Owner	B		1,400	0	1,400	229	1,629
264	2669 Cowden Avenue	4	Owner	B		4,040	0	4,040	662	4,702
265	2273 Meadowbrook Ave.	2	Renters	B		500	0	500	82	582
266	2306 Pinon Court	2	Owner	B		900	0	900	147	1,047
267	2098 Coronado Ave	9	Owner	B		800	0	800	131	931
268	2348 Fern Street	4	Owner	B		3,200	0	3,200	524	3,724
269	2290 Fern Street	1	Owner	B		950	0	950	156	1,106
270	2325 Fern Street	2	Owner	B		800	0	800	131	931
271	2320 W. Pinon Court	2	Owner	B		800	0	800	131	931
272	2184 N. Drake Avenue	4	Owner	B		4,000	0	4,000	655	4,655
273	2347 Pinon Court	2	Owner	B		1,040	0	1,040	170	1,210
274	2325 Lance	4	Owner	B		1,350	0	1,350	221	1,571
275	2475 Fern Street	3	Owner	B		1,200	0	1,200	197	1,397
276	2348 Teakwood Court	3	Owner	B		2,700	0	2,700	442	3,142
277	2305 Teakwood	6	Owner	B		19,700	0	19,700	3,226	22,926
278	2715 Beachwood	6	Renters	B		500	0	500	82	582
279	2462 Fern Street	1	Owner	B		800	0	800	131	931
280	2112 Chesler Street	3	Owner	B		3,340	0	3,340	547	3,887
281	2248 Fern Street	6	Owner	B		5,300	0	5,300	868	6,168
282	2020 Ashby Road, #30	2	Owner	A	Mobile Home	2,800	6,267	9,067	1,485	10,552
283	2305 Lance Street	5	Owner	B		938	0	938	154	1,092
284	2336 Wolf Street	6	Renters	B		0	0	0	0	0
284	2336 Wolf Street (Owner)	1	Owner	B		800	0	800	131	931
285	2362 Lance	3	Owner	B		800	0	800	131	931
286	2372 Lance Street	6	Owner	B		800	0	800	131	931
287	2092 W. Chesler Street	4	Owner	B		1,200	0	1,200	197	1,397
288	2186 W. Coronado Ave.	2	Owner	B		5,950	0	5,950	974	6,924
289	2500 Highway 59, sp. 106	6	Owner	A	Mobile Home	0	0	0	0	0
290	1848 Ashby Road, #63	1	Owner	A	Mobile Home	0	6,267	6,267	1,026	7,293
291	2086 Balboa Avenue	1	Owner	A		0	66,267	66,267	10,851	77,118
293	2315 Wolf Street	5	Owner	C		0	0	0	0	0
294	2348 Fern Street	1	Owner	C		0	0	0	0	0
295	2396 Fern Street	2	Owner	C		0	0	0	0	0
296	2329 Meadowbrook Ave	8	Owner	C		0	0	0	0	0
297	2291 Fern Street	5	Renters	C		0	0	0	0	0
298	2429 Wolf Street	4	Owner	C		0	0	0	0	0
299	2414 Apache Street	2	Owner	C		0	0	0	0	0
300	2075 W. Chesler Street	2	Owner	C		0	0	0	0	0
301	2318 Saguaro Street	2	Owner	C		0	0	0	0	0
302	2348 Pinon Court	2	Owner	C		0	0	0	0	0
303	2139 Chesler Street	3	Owner	C		0	0	0	0	0
304	2464 Wolf Street	2	Owner	C		0	0	0	0	0
305	2276 Fern Street	10	Owner	C		0	0	0	0	0
306	2465 Lance Street	6	Owner	C		0	0	0	0	0
307	2419 Wolf Street	6	Owner	C		0	0	0	0	0
308	2428 Wolf Street	9	Owner	C		0	0	0	0	0
309	2095 Lobo	3	Owner	B		0	0	0	0	0
311	2330 Beachwood	5	Owner	B		0	0	0	0	0
312	2217 Franklin Road	1	Owner	A		51,100	24,223	75,323	12,334	87,657
					Total	10,000,510	8,250,028	18,250,538	2,988,546	21,239,084