



ENGINEER'S REPORT

MORENO VALLEY COMMUNITY SERVICES DISTRICT

LANDSCAPE MAINTENANCE DISTRICT NO. 2014-02

ANNEXATION NO. 1 (ZONE 09) (TRACT 27251)

FISCAL YEAR 2015/16

March 2, 2015

MORENO VALLEY COMMUNITY SERVICES DISTRICT

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MORENO VALLEY, CA 92553

PREPARED BY

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ENGINEER'S REPORT STATEMENT
Moreno Valley Community Services District
Landscape Maintenance District No. 2014-02

Annexation No. 1 (Tract 27251)

Establishment of Zone 09 within the District and the Annual Assessments

Riverside County, State of California

As part of the Resolution of Intention packet presented for the consideration of the Moreno Valley Community Services District Board of Directors, this Report describes the proposed Assessments to be levied on parcels within the Landscaping Maintenance District 2014-02, Annexation No. 1 (Tract 27251) commencing in fiscal year 2015/16, including the budget and basis of the assessments. Reference is hereby made to the Riverside County Assessor's Maps for a detailed description of the lines and dimensions of parcels within Annexation No. 1 and subject to the proposed assessment. The undersigned respectfully submits the enclosed Report as directed by the Moreno Valley Community Services District Board of Directors.

Dated this _____ day of _____, 2015

Willdan Financial Services
Assessment Engineer
On Behalf of the Moreno Valley Community Services District

By: _____
Jim McGuire
Principal Consultant

By: _____
Richard Kopecky
R. C. E. # 16742

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INTRODUCTION

The Moreno Valley Community Services District (“CSD”) was established pursuant to the Community Services District Law (California Government Code Section 61000 *et seq.*) (“CSD Law”) in 1984 at the time of the incorporation of the City of Moreno Valley. The CSD is a dependent special district of the City, and the Moreno Valley City Council serves as the Board of Directors of the CSD. The boundaries of the CSD are the same as those of the City.

In May 2014, the Moreno Valley Community Services District, formed Landscape Maintenance District No. 2014-02 (“District”), pursuant to the Landscaping and Lighting Act of 1972 (California Streets and Highways Code Section 22500 *et seq.*) (the “1972 Act”).

Tract 27251 is a partially completed residential subdivision located in the City. In proceedings conducted by the CSD in 2006, Tract 27251 was approved for an annual CSD Zone D charge to fund CSD maintenance of certain planned landscaping improvements. Subsequent to approval of this Zone D charge, the developer of Tract 27251 suspended its development of the Tract. Some of the parcels in the Tract were completed with residences and sold to homeowners. However, the developer did not install the landscaping that would be maintained by the CSD. Consequently, no Zone D charges have been collected or placed on the tax roll in connection with Tract 27251.

Development of Tract 27251 is now planned to resume. However, the inflation-adjusted annual charge approved in 2006 (\$496.32 per residential parcel as of FY 2014/15) is not sufficient to fully fund the CSD’s anticipated costs of maintaining the planned landscaping improvements. Therefore the CSD will seek to annex Tract 27251 (including both completed residential parcels and parcels planned for development) to the District to fund the maintenance of the planned landscaping improvements. If annexation is approved, the District’s assessment will replace the Zone D charge as a source of funds for public landscape maintenance, and the Zone D charge approved in 2006 will not be imposed for this Tract.

For fiscal year 2015/16, the Board of Directors for the CSD proposes to annex Tract 27251 and Tract 27251-1 (collectively “Tract 27251”) to the District in order to provide for the ongoing maintenance and operation of landscaping improvements to be installed in connection with the development of Tract 27251. By resolution, the CSD has ordered the preparation of this Engineer’s Report (“Report”) in connection with the proceedings for the annexation of Tract 27251 to the District (Annexation No. 1) pursuant to the 1972 Act and the California Constitution.

This Report shall serve as the detailed engineer’s report for fiscal year 2015/16 regarding the annexation of Tract 27251 to Landscape Maintenance District No. 2014-02, which is designated as **Annexation No. 1** and proposed new assessments to be levied on the properties therein to provide ongoing funding for the costs and expenses required to service and maintain the landscaping improvements associated with and resulting from the development of properties within Annexation No. 1, in accordance with the proportional special benefits the properties will receive from the improvements.

The improvements, the method of apportionment, and special benefit assessments described in this Report are based on the proposed improvements and planned development of properties within Annexation No. 1; and represent an estimate of the direct expenditures and incidental expenses that will be necessary to maintain, service, and operate such improvements. The proposed improvements to be installed in connection with the development of properties within Annexation No. 1 and described herein are based on the development plans and specifications for Tract 27251 and by reference these plans and specifications are made part of this Report.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessor's Parcel Number (APN) by the Riverside County Assessor's Office. The Riverside County Auditor/Controller uses Assessor's Parcel Numbers and a dedicated fund number established for the District to identify properties to be assessed on the tax roll and the allocation of the funds collected.

Pursuant to the provisions of Article XIID, Section 4 of the California Constitution, the CSD Board of Directors will conduct a property owner protest ballot proceeding (referred to as "Ballot Proceeding") for the proposed levy of new assessments as described in this Report. In conjunction with this Ballot Proceeding, the Board of Directors will conduct a noticed public hearing to consider public testimonies, comments and written protests regarding Annexation No. 1, and the levy of the proposed new assessments. Upon conclusion of the public hearing, property owner protest ballots received will be opened and tabulated to determine whether majority protest exists:

"A majority protest exists if, upon the conclusion of the hearing, ballots submitted in opposition to the assessment exceed the ballots submitted in favor of the assessment. In tabulating the ballots, the ballots shall be weighted according to the proportional financial obligation of the affected property."

After completion of the ballot tabulation, the CSD Board will confirm the results of the Ballot Proceeding. If majority protest exists, further proceedings to annex the territory to the District and the imposition of the proposed levy and collection of assessments shall be abandoned. If tabulation of the ballots indicate that majority protest does not exist for the proposed assessments and the assessment range formula presented and described herein, the CSD Board may approve the Report (as submitted or amended), order the annexation of Tract 27251 to the District, approve the related assessment diagram, and confirm the assessments as approved. In such case, the assessments as approved shall, by this Report, be made part of the District's annual engineer's report for Fiscal Year 2015/16 and together with the assessments for other properties within the District shall be finalized, approved and submitted to the Riverside County Auditor/Controller for inclusion on the property tax roll for each affected parcel as part of the annual approval process.

Each subsequent fiscal year, an Engineer's Report for the District, including Tract 27251, shall be prepared and presented to the CSD Board describing the District, any changes to the District or improvements, and the proposed budget and assessments for that fiscal year. The CSD Board shall hold a public hearing regarding these matters prior to approving and ordering the proposed levy of assessments for that fiscal year and such public hearing shall be noticed pursuant to the 1972 Act if new or increased assessments are not proposed. If in any year, the proposed annual assessments for the District exceed the maximum assessments described herein, such an assessment would be considered a new or increased assessment and must be confirmed through mailed property owner protest ballot proceeding before that new or increased assessment may be imposed.

This Report consists of five (5) parts:

Part I

Plans and Specifications: A description of the Annexation No. 1 boundaries and the proposed improvements associated with the annexation territory. Annexation No. 1 (Tract 27251) is being annexed to Landscape Maintenance District No. 2014-02 and established as the eleventh benefit zone ("Zone 09") within the District. A diagram showing the exterior boundaries of Annexation No. 1 (Zone 09) is attached and incorporated herein under Part IV (Annexation

Diagram). The specific plans for the landscape improvements are on file in the Office of the Financial and Management Services Department, Special Districts Division.

Part II

Method of Apportionment: A discussion of the general and special benefits associated with the overall local landscaping improvements to be provided within Annexation No. 1 (Proposition 218 Benefit Analysis). This Part also includes a determination of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section of the Report also outlines the method of calculating each property's proportional special benefit and annual assessment utilizing a weighted benefit of apportionment known as an Equivalent Benefit Unit.

Part III

Estimate of Improvement Costs: An estimate of the annual funding required for the annual maintenance, servicing, and operation of landscape improvements within Annexation No. 1 and specifically the costs associated with the improvements determined to be of special benefit to parcels within Annexation No. 1 (Zone 09). The budget identifies an estimate of anticipated ongoing annual expenses to service, maintain, and operate landscape improvements within the District including, but not limited to, servicing of those improvements and related facilities, utility costs, and related incidental expenses authorized by the 1972 Act. The budget identifies the initial maximum assessment rate for Annexation No. 1 (Zone 09) that will be adjusted annually by the associated assessment range formula (inflationary adjustment), as well as the proposed budget and assessment rate to be levied and collected for fiscal year 2015/16.

Part IV

Annexation Diagram: The Diagram showing the boundaries of Annexation No. 1 (Zone 09) is provided in this Report and this diagram identifies all parcels that receive special benefits from the improvements associated with Annexation No. 1 (Zone 09). Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the Annexation, are inclusive of all parcels as shown on the Riverside County Assessor's Parcel Maps as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Riverside County Assessor's Maps for a detailed description of the lines and dimensions of each lot and parcel of land within Annexation No. 1 (Zone 09).

Part V

Assessment Roll: A listing of the proposed assessment amount for each parcel within Annexation No. 1. The proposed assessment amount for each parcel is based on the parcel's calculated proportional special benefit as outlined in the method of apportionment and proposed assessment rates established in the Annexation No. 1 (Zone 09) Budgets for fiscal year 2015/16. These assessment amounts represent the assessments proposed to be levied and collected on the County Tax Rolls commencing in fiscal year 2015/16.

PART I — PLANS AND SPECIFICATIONS

DESCRIPTION OF ANNEXATION NO. 1

The territory within Annexation No. 1 (Zone 09) shall consist of all lots and parcels of land within the boundaries of Tract 27251 within the City of Moreno Valley. These parcels include 150 single family residential lots and one storm water detention basin. These parcels are generally located south of Fir Avenue, east of Morrison Street and north of Eucalyptus Avenue.

Annexation No. 1 (Zone 09) and the benefits associated with the properties therein are described in more detail in Part II (Method of Apportionment) of this Report. The Annexation Diagram found in Part IV of this Report shows the Annexation No. 1 (Zone 09) boundaries as well as the improvement areas to be maintained.

ANNEXATION NO. 1 FACILITIES AND IMPROVEMENTS

The landscape improvements to be maintained within Annexation No. 1 (Zone 09) are local landscaping improvements that will be installed in connection with the development of the parcels comprising Tract 27251. These landscaping improvements are an integral part of the subdivision and development, creating a green amenity and aesthetically pleasing enhancement to the parcels served by the landscaping. The landscaping improvements are a condition of development of the parcels in Tract 27251, and these properties being included in Annexation No. 1 (Zone 09) could not have been developed if the landscaping were not included. Improvements for the Annexation No. 1 (Zone 09) will be located within the subdivision and along the entry path to the subdivision.

Landscaping within Annexation No. 1 (Zone 09) consists of perimeter landscaping on the south side of Fir Street, the north side of Eucalyptus Avenue and the east side of Morrison Street. There is approximately 68,919 square feet of planted landscape are to be maintained and funded in part by the District assessments. The planted landscape improvements generally include, but are not limited to the following:

Description	Quantity
24" box trees	138
5 gallon shrubs	4,645
1 gallon groundcover	3,001
5 gallon vines	166
Irrigation pumps	2
Irrigation control pedestal	2
Backflows	2
Maxicom central control irrigation system	1

The Annexation Diagram found in Part IV of this Report provides visual representations of the improvement areas to be maintained within Annexation No. 1 (Zone 09). Detailed plans identifying the location and extent of the landscape improvements for Tract 27251 are on file in the Office of the Financial and Management Services Department, Special Districts Division, and by reference these plans and maps are made part of this Report.

The maintenance, operation, and servicing of the Annexation No. 1 (Zone 09) landscape improvements include the furnishing of labor, materials, equipment, and utilities for the ordinary and usual maintenance, operation, and servicing of the landscaped areas within the public right-of-way and where easements have been dedicated to the City for maintenance as part of the development of properties within Tract 27251.

The landscape improvements associated with Annexation No. 1 (Zone 09) are landscape amenities to be installed on Morrison Street, Fir Avenue and Eucalyptus Avenue in connection with Tract 27251. These improvements can include (to the extent sufficient funding through the assessment is available) plants, shrubs, groundcover plantings, vines trees, and associated appurtenant facilities such as irrigation and drainage systems, hardscape amenities, and entry monuments. The storm water detention basin within Tract 27251 (parcel 487-320-014) is not part of the improvements to be maintained and funded by the District assessments. It is intended that this facility will be maintained by the Riverside County Flood Control and Water Conservation District and funded from other sources.

PART II — METHOD OF APPORTIONMENT

The 1972 Act permits the establishment of assessment districts, and annexations thereto, by agencies for the purpose of providing certain public improvements, including the acquisition, construction, installation, and servicing of landscape improvements and related facilities. The 1972 Act requires that the cost of these improvements be levied according to benefit rather than assessed value:

Section 22573 defines the net amount to be assessed as follows:

“The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements.”

Section 22574 provides for zones as follows:

“The diagram and assessment may classify various areas within an assessment district into different zones where, by reason of variations in the nature, location, and extent of the improvements, the various areas will receive differing degrees of benefit from the improvements. A zone shall consist of all territory which will receive substantially the same degree of benefit from the improvements.”

The formulas used for calculating assessments reflects the composition of parcels within Annexation No. 1 and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements and activities based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Proposition 218 and Article XIII D of the California Constitution.

PROPOSITION 218 BENEFIT ANALYSIS

The costs of the proposed improvements and activities for fiscal year 2015/16 have been identified and allocated to properties within Annexation No. 1 of the District based on special benefit.

Article XIID Section 2(d) defines District as follows:

“District means an area determined by an agency to contain all parcels which will receive a special benefit from a proposed public improvement or property-related service”;

Article XIID Section 2(i) defines Special Benefit as follows:

“Special benefit” means a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large. General enhancement of property value does not constitute “special benefit.”

Article XIID Section 4(a) defines proportional special benefit assessments as follows:

“An agency which proposes to levy an assessment shall identify all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the property related service being provided. No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.”

BENEFIT ANALYSIS

Special Benefit

The ongoing maintenance of local public landscaped areas within the District and specifically, Annexation No. 1 (Zone 09) provides aesthetic benefits to the properties within the Zone and provides a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding development (Tract 27251) for which the improvements were constructed and installed. These improvements are an integral part of the physical environment of parcels within the Zone, and if the improvements were not properly maintained, it is these parcels that would be aesthetically burdened. In addition, the public landscaping serves as both a physical buffer as well as a sound reduction or buffer between the roadways and the properties in the Zone; provide a physical buffer and openness between properties. The improvements installed in connection with the development of the parcels constituting the Annexation (Tract 27251), would not be necessary or required without the development of those parcels within the Annexation.

General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by the Annexation assessments and the proximity and relationship to properties to be assessed, it is evident these improvements are local improvements that are to be installed in connection with the development of properties within Tract 27251 (Annexation No. 1 — Zone 09). It is also evident that the maintenance of these improvements and the level of maintenance provided only has a direct and particular impact on those properties (special benefit) and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no identifiable benefit to the public at large or properties outside Annexation No. 1 (Zone 09).

In the absence of a special funding, the City would typically provide only weed abatement and erosion control services for parkway areas. These services would typically be provided twice annually. This level of service provides for public safety and avoids negative impacts on adjacent roadways and vehicles traveling on those roadways, but results in a far less visually pleasing environment than is created with the enhanced level of service associated with assessment funding. The cost to provide the baseline level of service is approximately \$0.02 per square foot per servicing for parkway areas. The calculation of weed abatement and erosion control services costs accounts for the square footage of these areas. Since the baseline services, unlike the enhanced aesthetic services, provide substantial benefits to the general public and to the neighborhoods outside of the benefit zones, the cost of providing this baseline service is treated as the cost of general benefits from landscape maintenance services. Utilizing these per square foot costs and the square footages of the improvement areas in Annexation No. 1, the current estimated general benefit costs calculated for the improvement areas within Annexation No. 1 (Zone 09) is \$2,755 (rounded to the nearest five dollars) and is reflected in the Zone budget in Part III of this Report. As with most landscape maintenance costs, the General Benefit Cost will be impacted by inflation and in subsequent fiscal years and the General Benefit Cost contributions will be adjusted for inflation.

ASSESSMENT METHODOLOGY

Equivalent Benefit Unit Application

To proportionally allocate special benefit to each parcel, it is necessary to correlate each property's proportional benefit to other properties that benefit from the improvements and services being funded. In order to do this, the assessment methodology assigns each parcel a number of EBUs (Equivalent Benefit Units) based on its land use as of March 1st, preceding the fiscal year addressed herein. One EBU is defined as the special benefit allocable to a single family home (basic EBU). A parcel is only allocated EBUs if the landscaping serving the Annexation has been accepted by the City or will be accepted by the City during the upcoming fiscal year.

All of the 150 assessed parcels in Annexation No. 1 (Zone 09) are single family residential parcels:

Single Family Residential — This land use is defined as a fully subdivided single family residential home site with or without a structure. As previously noted, the single family residential parcel has been selected as the basic EBU for calculation of assessments and each single-family residential home site is assigned 1.0 Equivalent Benefit Unit (1.0 EBU per lot or parcel).

In addition to the 150 assessed parcels, certain exempt property exists within the Annexation:

Exempt — means a lot, parcel of land or Assessor's Parcel that is considered to not specially benefit directly from improvements. This classification includes, but is not limited to, areas of public streets, private streets, and other roadways; and public easements or right-of-way including landscaped parkways or easements; and utility right-of-way or easements such as irrigation or drainage ditches, channels or basins, and flood plains. These types of parcels (similar to the improvements) are typically the result of property development rather than the direct cause of development and have little or no need for the improvements. (These types of properties may or may not be assigned an Assessor's Parcel Number by the County).

Also exempt from assessment are Assessor's Parcels that are identified as common areas (properties for which the surrounding residential parcels have a shared interest); bifurcated lots; small parcels vacated by the County or similar sliver parcels that cannot be developed independent of an adjacent parcel. These types of parcels are generally not separately assessed because they are functionally a part of another parcel that is assessed for its own benefit and the benefit of the associated parcel. One parcel (487-320-014) within Annexation No. 1 (Zone 09) is identified as a storm water detention basin, which will be exempt from the assessment because it consists entirely of a dirt area that is itself similar in nature to the improvements being maintained in connection with the Annexation.

PART III — ESTIMATE OF IMPROVEMENT COSTS

CALCULATION OF ASSESSMENTS

An assessment amount per EBU is calculated by:

Taking the "Total Annual Expenses" (Total budgeted costs) and subtracting the "Total General Benefit Contribution", to establish the "Special Benefit Costs";

$$\text{Total Amount Budgeted} - \text{Total General Benefit Contribution} = \text{Special Benefit Costs}$$

To the resulting "Special Benefit Costs", various "Benefit Cost Adjustments" are applied that may include:

"Fund Balance Transfer/Reduction", represents the amount of available Fund Balance being applied to pay a portion of the Special Benefit Costs for the fiscal year.

"Unfunded Improvement Costs/Deficit", represents the amount necessary to fund Special Benefit Costs not otherwise funded by assessments or other adjustments.

These adjustments to the Special Benefit Costs result in the "Net Special Benefit Assessment";

$$\text{Special Benefit Costs} \pm \text{Benefit Cost Adjustments} = \text{Net Special Benefit Assessment}$$

The amount identified as the "Net Special Benefit Assessment" is divided by the total number of EBUs of parcels that benefit to establish the "Assessment Rate" or "Assessment per EBU" for the fiscal year. This Rate is then applied back to each parcel's individual EBU to calculate the parcel's proportionate special benefit and assessment for the improvements.

$$\text{Net Special Benefit Assessment} / \text{Total EBU} = \text{Assessment per EBU}$$

$$\text{Assessment per EBU} \times \text{Parcel EBU} = \text{Parcel Assessment Amount}$$

ANNEXATION NO. 1 (ZONE 09) BUDGET

The following budget outlines the estimated costs to maintain the improvements within Annexation No. 1 (Zone 09) at build out (Maximum Assessment Budget) establishing the initial maximum assessment rate for the Zone, and the anticipated expenditures for fiscal year 2015/16 establishing the assessment rate to be applied for fiscal year 2015/16.

Description	Annexation No. 1 (Zone 9) Maximum Assessment Budget FY 2015/16	Annexation No. 1 (Zone 9) Proposed Assessment Budget FY 2015/16
Maintenance & Operation (O&M)		
Total Maintenance Costs	\$ 54,716	\$ 5,472
Utilities	30,849	-
Total O&M Expenses	\$ 85,565	\$ 5,472
Incidental/Administrative Expenses		
District Administration	\$ 2,870	\$ 2,870
County Fees	101	101
Miscellaneous Administration Expenses	773	773
Collection Toward Required Reserve	8,557	8,557
Total Incidental/Administrative Expenses	\$ 12,301	\$ 12,301
TOTAL ANNUAL EXPENSES	\$ 97,866	\$ 17,772
General Benefit Costs	\$ (2,755)	\$ (276)
General Fund Maintenance Area Costs	-	-
Total General Benefit Contribution	\$ (2,755)	\$ (276)
SPECIAL BENEFIT COSTS	\$ 95,111	\$ 17,497
Benefit Cost Adjustments		
Fund Balance Transfer/Reduction ⁽¹⁾	\$ -	\$ -
Unfunded Improvement Costs/Deficit ⁽²⁾	-	-
Total Contributions/Adjustments	\$ -	\$ -
NET SPECIAL BENEFIT ASSESSMENT	\$ 95,111	\$ 17,497
District Statistics		
Total Parcels	151	151
Total Assessed Parcels	150	150
Total EBU	150.00	150.00
Proposed Assessment per EBU (FY 2015/16)	\$634.07	\$116.64
Maximum Assessment per EBU (FY 2015/16)	\$634.07	\$634.07
BALANCE TO LEVY	\$ 95,111	\$ 17,497
Reserve Fund/Fund Balance		
Beginning Fund Balance	\$ -	\$ -
Collections - Operating Reserve (7 mo. or 58% of exp.)	5,360	5,360
Collections - Irrigation Repair/Replacement Reserve (50% of exp.)	3,197	3,197
Ending Fund Balance	\$ 8,557	\$ 8,557

(1) Available Fund Balance applied to pay a portion of the Special Benefit Costs for the fiscal year.

(2) The amount necessary to fund Special Benefit Costs not otherwise funded by assessments or other adjustments.

The budget dollar amounts above are calculated to the penny, but are shown here as rounded amounts (nearest dollar). Any variance in the addition or subtraction of the amounts displayed above is due to this rounding.

The maximum assessment rate was calculated based on anticipated costs of providing maintenance services over a 12 month period. For Fiscal Year 2015-16, it is not anticipated that District-funded maintenance will be required for the bulk of the fiscal year. Consequently, this initial year assessment will be levied at a reduced rate as compared with the maximum assessment.

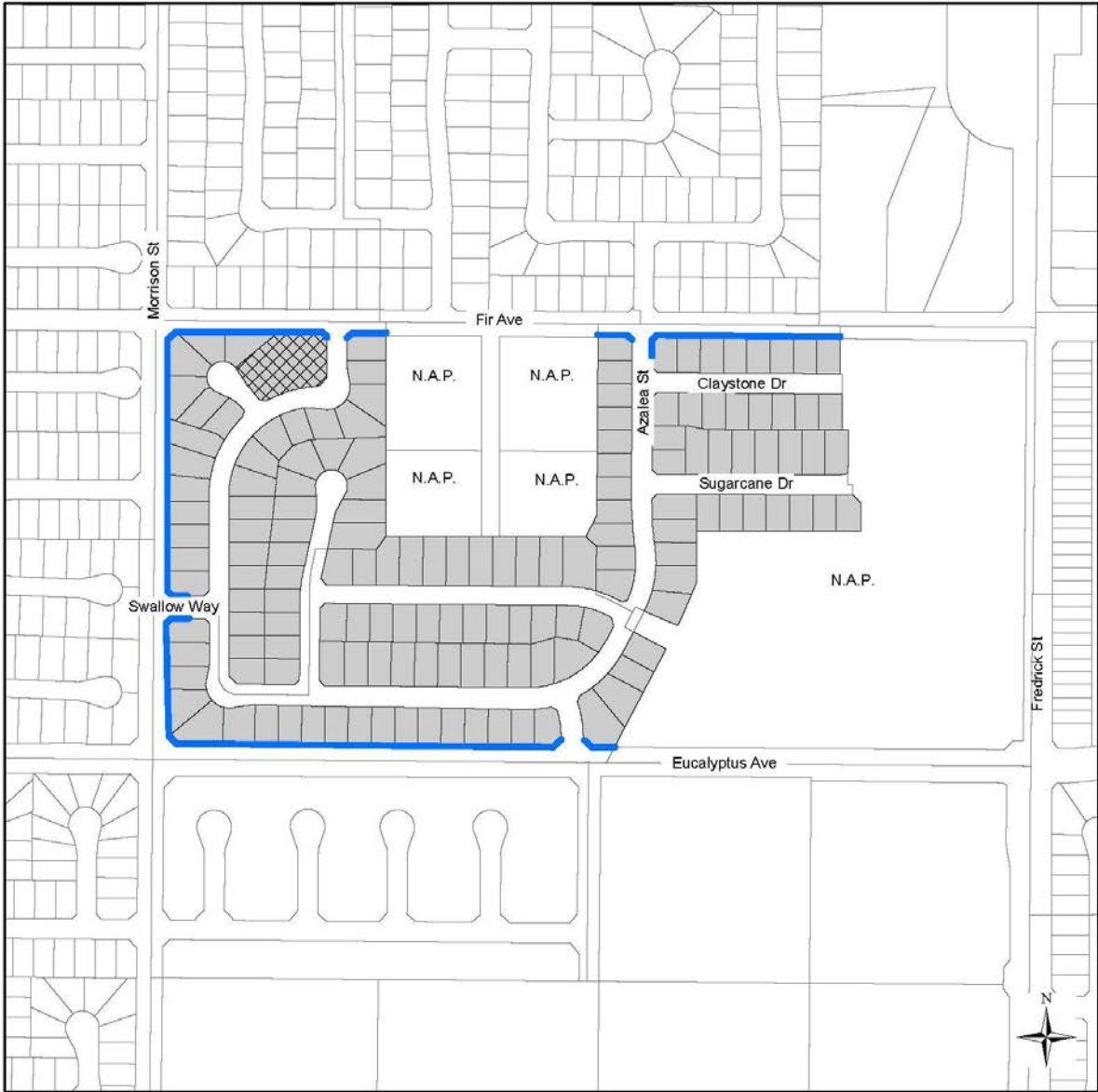
ANNUAL INFLATIONARY ADJUSTMENT (ASSESSMENT RANGE FORMULA)




Each fiscal year, the Maximum Assessment per EBU (Assessment Rate) established for the improvements in the previous fiscal year may be adjusted by the percentage change in the Consumer Price Index (CPI) for All Urban Consumers for the Los Angeles-Riverside-Orange County Region as published by the Department of Labor's Bureau of Labor Statistics or three percent (3%), whichever is greater.

PART IV — ANNEXATION NO. 1 (ZONE 09) DIAGRAM

The following page provides the boundary diagram for Annexation No. 1 (Zone 09), as well as a general depiction of the location of the improvements as identified at the time this Report was prepared. Detailed maps of the full extent and location of the improvement areas are on file in the Office of the Financial and Management Services Department, Special Districts Division. The combination of this map and the Assessment Roll referenced by this Report constitute the Assessment Diagram for Annexation No. 1 (Zone 09).

Moreno Valley Community Services District
Landscape Maintenance District No. 2014-02
Annexation No. 1 (Zone 9)



-  Landscaped Parkway
-  Stormwater Detention Basin
-  Annexation No. 1 Parcels



N.A.P. — Not A Part

PART V — ASSESSMENT ROLL

Parcel identification for each lot or parcel within Annexation No. 1 (Zone 09) is based on available parcel maps and property data from the Riverside County Assessor's Office. If any APN identified herein is submitted for collection and identified by the County Auditor/Controller of the County of Riverside to be an invalid parcel number for any fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment, as described in this Report and approved by the CSD Board.

APN	Parcel Type	EBU	Maximum Assessment (Balloted)	Proposed Assessment FY2015/16
487-320-001	Single Family Residential	1.00	\$634.07	\$116.64
487-320-002	Single Family Residential	1.00	\$634.07	\$116.64
487-320-003	Single Family Residential	1.00	\$634.07	\$116.64
487-320-004	Single Family Residential	1.00	\$634.07	\$116.64
487-320-005	Single Family Residential	1.00	\$634.07	\$116.64
487-320-006	Single Family Residential	1.00	\$634.07	\$116.64
487-320-007	Single Family Residential	1.00	\$634.07	\$116.64
487-320-008	Single Family Residential	1.00	\$634.07	\$116.64
487-320-009	Single Family Residential	1.00	\$634.07	\$116.64
487-320-010	Single Family Residential	1.00	\$634.07	\$116.64
487-320-011	Single Family Residential	1.00	\$634.07	\$116.64
487-320-012	Single Family Residential	1.00	\$634.07	\$116.64
487-320-013	Single Family Residential	1.00	\$634.07	\$116.64
487-320-014	Exempt — Basin	-	\$0.00	\$0.00
487-321-001	Single Family Residential	1.00	\$634.07	\$116.64
487-321-002	Single Family Residential	1.00	\$634.07	\$116.64
487-321-003	Single Family Residential	1.00	\$634.07	\$116.64
487-321-004	Single Family Residential	1.00	\$634.07	\$116.64
487-321-005	Single Family Residential	1.00	\$634.07	\$116.64
487-321-006	Single Family Residential	1.00	\$634.07	\$116.64
487-321-007	Single Family Residential	1.00	\$634.07	\$116.64
487-321-008	Single Family Residential	1.00	\$634.07	\$116.64
487-321-009	Single Family Residential	1.00	\$634.07	\$116.64
487-321-010	Single Family Residential	1.00	\$634.07	\$116.64
487-321-011	Single Family Residential	1.00	\$634.07	\$116.64
487-321-012	Single Family Residential	1.00	\$634.07	\$116.64
487-321-013	Single Family Residential	1.00	\$634.07	\$116.64
487-321-014	Single Family Residential	1.00	\$634.07	\$116.64
487-321-015	Single Family Residential	1.00	\$634.07	\$116.64
487-321-016	Single Family Residential	1.00	\$634.07	\$116.64
487-321-017	Single Family Residential	1.00	\$634.07	\$116.64
487-321-018	Single Family Residential	1.00	\$634.07	\$116.64
487-321-019	Single Family Residential	1.00	\$634.07	\$116.64
487-321-020	Single Family Residential	1.00	\$634.07	\$116.64

APN	Parcel Type	EBU	Maximum Assessment (Balloted)	Proposed Assessment FY2015/16
487-321-021	Single Family Residential	1.00	\$634.07	\$116.64
487-321-022	Single Family Residential	1.00	\$634.07	\$116.64
487-321-023	Single Family Residential	1.00	\$634.07	\$116.64
487-321-024	Single Family Residential	1.00	\$634.07	\$116.64
487-321-025	Single Family Residential	1.00	\$634.07	\$116.64
487-321-026	Single Family Residential	1.00	\$634.07	\$116.64
487-321-027	Single Family Residential	1.00	\$634.07	\$116.64
487-321-028	Single Family Residential	1.00	\$634.07	\$116.64
487-321-029	Single Family Residential	1.00	\$634.07	\$116.64
487-321-030	Single Family Residential	1.00	\$634.07	\$116.64
487-321-031	Single Family Residential	1.00	\$634.07	\$116.64
487-321-032	Single Family Residential	1.00	\$634.07	\$116.64
487-330-001	Single Family Residential	1.00	\$634.07	\$116.64
487-330-002	Single Family Residential	1.00	\$634.07	\$116.64
487-330-003	Single Family Residential	1.00	\$634.07	\$116.64
487-330-004	Single Family Residential	1.00	\$634.07	\$116.64
487-330-005	Single Family Residential	1.00	\$634.07	\$116.64
487-330-006	Single Family Residential	1.00	\$634.07	\$116.64
487-330-007	Single Family Residential	1.00	\$634.07	\$116.64
487-330-008	Single Family Residential	1.00	\$634.07	\$116.64
487-330-009	Single Family Residential	1.00	\$634.07	\$116.64
487-330-010	Single Family Residential	1.00	\$634.07	\$116.64
487-330-011	Single Family Residential	1.00	\$634.07	\$116.64
487-331-001	Single Family Residential	1.00	\$634.07	\$116.64
487-331-002	Single Family Residential	1.00	\$634.07	\$116.64
487-331-003	Single Family Residential	1.00	\$634.07	\$116.64
487-331-004	Single Family Residential	1.00	\$634.07	\$116.64
487-331-005	Single Family Residential	1.00	\$634.07	\$116.64
487-331-006	Single Family Residential	1.00	\$634.07	\$116.64
487-331-007	Single Family Residential	1.00	\$634.07	\$116.64
487-331-008	Single Family Residential	1.00	\$634.07	\$116.64
487-332-001	Single Family Residential	1.00	\$634.07	\$116.64
487-332-002	Single Family Residential	1.00	\$634.07	\$116.64
487-332-003	Single Family Residential	1.00	\$634.07	\$116.64
487-332-004	Single Family Residential	1.00	\$634.07	\$116.64
487-332-005	Single Family Residential	1.00	\$634.07	\$116.64
487-332-006	Single Family Residential	1.00	\$634.07	\$116.64
487-332-007	Single Family Residential	1.00	\$634.07	\$116.64
487-332-008	Single Family Residential	1.00	\$634.07	\$116.64
487-332-009	Single Family Residential	1.00	\$634.07	\$116.64
487-332-010	Single Family Residential	1.00	\$634.07	\$116.64
487-332-011	Single Family Residential	1.00	\$634.07	\$116.64
487-332-012	Single Family Residential	1.00	\$634.07	\$116.64
487-332-013	Single Family Residential	1.00	\$634.07	\$116.64
487-332-014	Single Family Residential	1.00	\$634.07	\$116.64
487-332-015	Single Family Residential	1.00	\$634.07	\$116.64

APN	Parcel Type	EBU	Maximum Assessment (Balloted)	Proposed Assessment FY2015/16
487-332-016	Single Family Residential	1.00	\$634.07	\$116.64
487-332-017	Single Family Residential	1.00	\$634.07	\$116.64
487-333-001	Single Family Residential	1.00	\$634.07	\$116.64
487-333-002	Single Family Residential	1.00	\$634.07	\$116.64
487-333-003	Single Family Residential	1.00	\$634.07	\$116.64
487-333-004	Single Family Residential	1.00	\$634.07	\$116.64
487-333-005	Single Family Residential	1.00	\$634.07	\$116.64
487-333-006	Single Family Residential	1.00	\$634.07	\$116.64
487-333-007	Single Family Residential	1.00	\$634.07	\$116.64
487-333-008	Single Family Residential	1.00	\$634.07	\$116.64
487-333-009	Single Family Residential	1.00	\$634.07	\$116.64
487-333-010	Single Family Residential	1.00	\$634.07	\$116.64
487-333-011	Single Family Residential	1.00	\$634.07	\$116.64
487-333-012	Single Family Residential	1.00	\$634.07	\$116.64
487-340-001	Single Family Residential	1.00	\$634.07	\$116.64
487-340-002	Single Family Residential	1.00	\$634.07	\$116.64
487-340-003	Single Family Residential	1.00	\$634.07	\$116.64
487-340-004	Single Family Residential	1.00	\$634.07	\$116.64
487-340-005	Single Family Residential	1.00	\$634.07	\$116.64
487-340-006	Single Family Residential	1.00	\$634.07	\$116.64
487-340-007	Single Family Residential	1.00	\$634.07	\$116.64
487-340-008	Single Family Residential	1.00	\$634.07	\$116.64
487-340-009	Single Family Residential	1.00	\$634.07	\$116.64
487-340-010	Single Family Residential	1.00	\$634.07	\$116.64
487-340-011	Single Family Residential	1.00	\$634.07	\$116.64
487-340-012	Single Family Residential	1.00	\$634.07	\$116.64
487-340-013	Single Family Residential	1.00	\$634.07	\$116.64
487-340-014	Single Family Residential	1.00	\$634.07	\$116.64
487-340-015	Single Family Residential	1.00	\$634.07	\$116.64
487-340-016	Single Family Residential	1.00	\$634.07	\$116.64
487-340-017	Single Family Residential	1.00	\$634.07	\$116.64
487-340-018	Single Family Residential	1.00	\$634.07	\$116.64
487-340-020	Single Family Residential	1.00	\$634.07	\$116.64
487-341-001	Single Family Residential	1.00	\$634.07	\$116.64
487-341-002	Single Family Residential	1.00	\$634.07	\$116.64
487-341-003	Single Family Residential	1.00	\$634.07	\$116.64
487-341-004	Single Family Residential	1.00	\$634.07	\$116.64
487-341-005	Single Family Residential	1.00	\$634.07	\$116.64
487-341-006	Single Family Residential	1.00	\$634.07	\$116.64
487-341-007	Single Family Residential	1.00	\$634.07	\$116.64
487-341-008	Single Family Residential	1.00	\$634.07	\$116.64
487-341-009	Single Family Residential	1.00	\$634.07	\$116.64
487-341-010	Single Family Residential	1.00	\$634.07	\$116.64
487-341-011	Single Family Residential	1.00	\$634.07	\$116.64
487-341-012	Single Family Residential	1.00	\$634.07	\$116.64
487-341-013	Single Family Residential	1.00	\$634.07	\$116.64

APN	Parcel Type	EBU	Maximum Assessment (Balloted)	Proposed Assessment FY2015/16
487-341-014	Single Family Residential	1.00	\$634.07	\$116.64
487-341-015	Single Family Residential	1.00	\$634.07	\$116.64
487-341-016	Single Family Residential	1.00	\$634.07	\$116.64
487-341-017	Single Family Residential	1.00	\$634.07	\$116.64
487-341-018	Single Family Residential	1.00	\$634.07	\$116.64
487-341-019	Single Family Residential	1.00	\$634.07	\$116.64
487-341-020	Single Family Residential	1.00	\$634.07	\$116.64
487-341-021	Single Family Residential	1.00	\$634.07	\$116.64
487-341-022	Single Family Residential	1.00	\$634.07	\$116.64
487-341-023	Single Family Residential	1.00	\$634.07	\$116.64
487-342-001	Single Family Residential	1.00	\$634.07	\$116.64
487-342-002	Single Family Residential	1.00	\$634.07	\$116.64
487-342-003	Single Family Residential	1.00	\$634.07	\$116.64
487-342-005	Single Family Residential	1.00	\$634.07	\$116.64
487-343-001	Single Family Residential	1.00	\$634.07	\$116.64
487-343-002	Single Family Residential	1.00	\$634.07	\$116.64
487-343-003	Single Family Residential	1.00	\$634.07	\$116.64
487-343-004	Single Family Residential	1.00	\$634.07	\$116.64
487-343-005	Single Family Residential	1.00	\$634.07	\$116.64
487-343-006	Single Family Residential	1.00	\$634.07	\$116.64
487-343-007	Single Family Residential	1.00	\$634.07	\$116.64
487-343-008	Single Family Residential	1.00	\$634.07	\$116.64
487-343-009	Single Family Residential	1.00	\$634.07	\$116.64
487-343-010	Single Family Residential	1.00	\$634.07	\$116.64
487-343-011	Single Family Residential	1.00	\$634.07	\$116.64
Total			\$95,110.50	\$17,496.00