



WOODS VALLEY RANCH WATER RECLAMATION FACILITY EXPANSION PROJECT

PRELIMINARY ENGINEER' REPORT PERTAINING TO CHANGES AND MODIFICATIONS, INCLUDING ANNEXATION No. 1 TO ASSESSMENT DISTRICT No. 2012-1 (SOUTH VILLAGE WASTEWATER EXPANSION PROJECT)

FEBRUARY 17, 2015

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WOODS VALLEY RANCH WATER RECLAMATION
FACILITY EXPANSION PROJECT

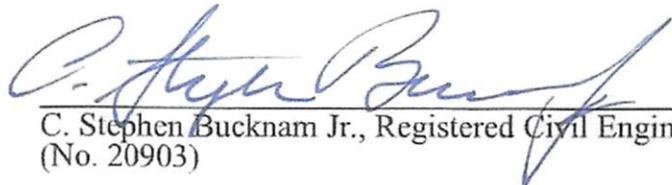
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ASSESSMENT DISTRICT NO. 2012-1
(SOUTH VILLAGE WASTEWATER EXPANSION PROJECT)

CERTIFICATIONS

The undersigned respectfully submits the enclosed report and Assessment Diagram as directed by the Board of Directors of Valley Center Municipal Water District, County of San Diego, State of California.

Date 2/17, 2015.




C. Stephen Bucknam Jr., Registered Civil Engineer
(No. 20903)


Koppel & Gruber Public Finance

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was filed in my office on the _____ day of _____, 2015.

Christine Johnson – Secretary to the Board
Valley Center Municipal Water District
County of San Diego, State of California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was approved and confirmed by the Board of Directors of the Valley Center Municipal Water District County of San Diego, State of California, on the _____ day of _____, 2015.

Christine Johnson – Secretary to the Board
Valley Center Municipal Water District
County of San Diego, State of California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached, was recorded in my office on the _____ day of _____, 2015

Wally Grabbe, PE – Superintendent of Streets
Valley Center Municipal Water District
County of San Diego, State of California

SECTION I. OVERVIEW

A. Introduction and Background

In early 2013, the Valley Center Municipal Water District (“VCMWD”) formed the Assessment District No. 2012-1 (South Village Wastewater Expansion Project) (“AD No. 2012-1”) to fund a portion of the cost of the Woods Valley Ranch Water Reclamation Facility Expansion Project (the “Project”) consisting of the construction of certain wastewater collection, conveyance, seasonal storage and treatment improvements to serve portions of the South Village and North Village service areas. As originally formed, AD No. 2012-1 funded approximately \$12.5 million of improvements for planning, design and construction of the Project to serve 73 assessor parcels located within AD No. 2012-1 the owners of which requested 350 equivalent dwelling units (“EDUs”) of wastewater treatment capacity.

Since formation of AD No. 2012-1, property owners within the boundaries of AD No. 2012-1 have requested additional or new EDUs of capacity to be included within the Project. Currently owners of properties not included in AD No. 2012-1 at formation are requesting capacity in the Project and that their properties be annexed to AD No. 2012-1. The collective requests for capacity equal an additional 745 EDUs of capacity in the Project for a total capacity of 1,095 EDUs covering 221 assessor parcels, 147 of which are new properties not included in AD No. 2012-2 at formation all of which will make up Annexation No. 1 to AD No. 2012-1. Though property owner participation is voluntary they are required to sign a Wastewater Service Agreement (“WSA”) and provide a deposit of \$5,000 per EDU to participate in the project.

VCMWD desires to annex the additional properties to AD No. 2012-1 (AD No. 2012-1 and the properties included in Annexation No. 1 shall be referred to as the “District”) and to revise the Project costs to reflect the modifications resulting from the increased capacity due to such annexation and the increase in capacity due to the requests of the owners of properties within AD No. 2012-1. The original costs of the Project at the time of formation of AD No. 2012-1 and the additional costs resulting from the changes and modifications to the Project will be budgeted together and properties within the District will be assessed annually for their proportionate share of special benefit of the improvements as further described in this Engineer’s Report (“Report”). This Report constitutes the Changes and Modifications, including Annexation No. 1, to AD No. 2012-1 Engineer’s Report for the District.

Pursuant to the provisions of the Municipal Improvement Act of 1913”, being Division 12 of said Code (the “Improvement Act”) and in compliance with the substantive and procedural requirements of the California State Constitution Article XIII C and XIII D (“Proposition 218”) and the Proposition 218 Omnibus Implementation Act (Government Code Section 53750 and following) (the “Implementation Act”), the Board of Directors of VCMWD (“Board”) has initiated proceedings to consider changes and modifications,

including Annexation No.1 to AD No. 2012-1. (The Improvement Act, Proposition 218 and the Implementation Act are collectively referred to as “Assessment Law”.) The Board intends to levy the assessment for the purpose of funding a portion of the cost of the Woods Valley Ranch Water Reclamation Facility Expansion Project consisting of the construction of certain wastewater collection, conveyance, seasonal storage and treatment improvements to serve portions of the South Village and North Village service areas..

The assessment rates as set forth in this Engineer’s Report, are the maximum rates and will be balloted for compliance with Proposition 218 in order to increase the assessments on properties within AD No. 2012-1 for which additional capacity has been requested by the owners thereof and to levy assessments within the properties included in Annexation 1 to AD No. 2012-1. Since the maximum assessments for the properties within the original AD No. 2012-1 that did not increase their EDUs will not increase over the amount established when originally formed, only the 168 properties within AD No. 2012-01 whose owners have requested new or additional EDUs resulting in an increased assessment (as shown in the Assessment Roll) will be entitled to submit assessment ballots.

B. Contents of Engineer's Report

This Engineer's Report ("Report"), submitted for consideration by the Board of VCMWD, consists of six (6) sections as follows:

SECTION I OVERVIEW

This section contains an introduction and background of the original formation of AD No. 2012-1 and the reason and purpose for the proposed changes and modifications to AD No. 2012-1, including Annexation No. 1 to AD No. 2012-1.

SECTION II PLANS & SPECIFICATIONS

This section contains the plans and specifications for the proposed improvements to be constructed. Plans and specifications sufficient to describe the general nature, location and extent of the improvements are set forth in separate reports on file in the Office of the District Engineer of VCMWD and are incorporated into this Report by reference. The plans and specifications include the additional or modified improvements necessary to provide the additional capacity necessary to serve the increased capacity requests for the parcels in AD No. 2012-1 and the parcels included in Annexation No. 1 proposed to be annexed to AD No. 2012-1.

SECTION III COST ESTIMATE

This section contains an estimate of the cost of the proposed improvements, including incidental costs and expenses to be funded by the assessments and is on file in the Office of the District Engineer of VCMWD. The cost estimate includes the cost of the additional or modified improvements necessary to provide the additional capacity necessary to serve the increased capacity requests for the parcels in AD No. 2012-1 and the parcels included in Annexation No. 1 proposed to be annexed to AD No. 2012-1.

SECTION IV METHOD OF APPORTIONMENT

This section describes the basis upon which costs have been apportioned to lots or parcels located within the boundaries of the District based on the special benefits received by each lot or parcel.

SECTION V ASSESSMENT ROLL

This section contains an assessment roll, displaying the amounts assessed against each lot or parcel located within the boundaries of the District.

SECTION VI
ASSESSMENT DIAGRAM

This section contains a diagram showing lots and parcels included within the District, the boundaries and the dimensions of the subdivisions of land within said area, as the same existing at the time of the passage of the Resolution of intention to consider changes and modifications to AD No. 2012-1, including the annexation of the parcels within Annexation No. 1 to AD No. 2012-1

For this Report, each lot or parcel to be assessed, refers to an individual property assigned its own Assessment Parcel Number (“APN”) by the San Diego County (“County”) Assessor’s Office as shown on the last equalized roll of the assessor.

Following the conclusion of the Public Hearing, the Board will confirm the Report as submitted or amended, tabulate the assessment ballots received as of the close of the Public Hearing and may approve the changes and modifications, including the annexation of the parcels in Annexation 1 to AD No. 2012-1 if there is not a majority protest.

SECTION II. PLANS AND SPECIFICATION

A. General Description of the District

The purpose of the forming AD No. 2012-1 and approving the changes and modifications, including the annexation of the parcels in Annexation No. 1 to AD No. 2012-1 is to fund a portion of the cost of construction of certain wastewater collection, conveyance, seasonal storage and treatment improvements, and other appurtenant facilities (hereinafter referred to as the “Project Improvements”) to serve the South Village and North Village service areas (see **Figure 1** below) within VCMWD referred to as the Project. The Project will be constructed under four (4) separate contracts consisting of the following:

- Woods Valley Ranch Water Reclamation Facility Phase 2 Expansion
- Charlan Road Seasonal Storage Facility
- South Village Collection System Facilities
- North Village Collection System Facilities

Below is a description of the Project Improvements to be constructed as part of the Project.

Wood Valley Ranch Water Reclamation Facility Phase 2 Expansion. A 200,000 gpd expansion is proposed for the existing 70,000 gpd facility. With the proposed expansion, an additional 5,000 gpd of capacity can be realized in the existing facilities, for a total capacity of 275,000 gpd total capacity. Thus, the proposed improvements increase the plant capacity from 280 EDUs (representing the initial 270 lots of Woods Valley Ranch subdivision and 10 EDU for the golf course) to 1,375 EDUs; a 1,095 EDU increase. The improvements consist primarily of additional headworks, treatment process, filtration and emergency storage improvements.

Charlan Road Seasonal Storage Facility. A 48 acre-foot lined reservoir to contain treated effluent discharged from the water reclamation facility during wet weather conditions when irrigation is not needed. This project consists of 15 foot high earthen berm construction, polyethylene liner, access road, security and pumping facilities to return recycled water to the golf course distribution system.

The South Village Collection System Facilities. These facilities consist of the following:

- Low pressure wastewater collection system which consists of small diameter HDPE pressure piping system serving individual parcels not included within major developments.
- There are three wastewater lift stations proposed for the South and North Village service areas, two in the south (Orchard Run and Butterfield Trails) and one in the

- north (North Village). The forcemain (“FM”) located in Valley Center Road is part of the South Village Project, from just north of Old Road to the Project and would be sized to accommodate the three lift stations. (Note that the Butterfield Trails Lift Station is not included in the Expansion Project because it serves only one development and would be constructed as part of their development improvements.)
- Recycled Water line in Valley Center Road to Sunday Drive. While all the water generated by the Expansion Project will be sent to the Woods Valley Ranch Golf Course, the major developments located throughout the service areas are required to provide irrigation areas within their developments of sufficient size to accommodate the amount of recycled water generated by their development and the necessary piping to them. Irrigation areas for all properties in the North Village Area will need to be provided outside the South Village Area. These areas are proposed west of the Orchard Run property off Betsworth Road and would utilize the recycled water line from the Project to the proposed Valley Center Ranch development entrance.
 - Other recycled water line improvements. In areas where collection facilities are proposed, the Project Improvements include the recycled water lines needed for each development in an effort to minimize their cost and disturbance to Valley Center Road. The recycled water line improvements consist of; 1) piping from the Project to the entrance to the proposed Valley Center Ranch development that would serve that development, the Orchard Run Development and the North Village properties, and; 2) an extension of the recycled water line from that point to Sunday Drive to serve the Butterfield Trails Development.

The North Village Collection System Facilities. These facilities consist of the following:

- Properties in the North Village area are served by either a pressure connection or a Gravity Connection. The pressure connection will require a privately owned grinder pump.
- All wastewater flow from the North Village Area will need to be pumped to the Project via the North Village lift station. The lift station is fed by a short section of gravity main in Indian Creek Road from Valley Center Road which will serve all the development in the North Village Area.
- The forcemain in Valley Center Road will extend from the North Village Lift station and connect to the forcemain included in the South Village Collection system just north of Old Road.
- Construction of the Orchard Run Lift Station.
- The forcemain in Old Road that will connect the Orchard Run Lift station to the forcemain in Valley Center road and would located in Old Road.

B. Planning and Environmental Documents related to the Plans and Specifications of Improvements

VCMWD adopted the South Village Master Plan (“Master Plan) for the South Village Water Reclamation Project on August 4, 2008. The Master Plan addressed the Project and construction of seasonal storage, recycled water distribution and low pressure wastewater collection facilities to extend wastewater service to the South Village area of Valley Center. The improvements would facilitate the community’s transition from septic to municipal wastewater service. VCMWD filed a Notice of Determination for the Master Plan approval and certification of the Environmental Impact Report (“EIR”) on April 7, 2008.

Following certification of the EIR and adoption of the Master Plan, VCMWD identified an alternative location for the seasonal wet weather storage pond and a reduction in the ultimate capacity requirements of the treatment facilities, necessitating an amendment (Amendment No. 1) to the Master Plan. VCMWD approved Addendum No. 1 to the Final Environmental Impact Report for the South Village Water Reclamation Project (“SVWRP”) and filed the corresponding Notice of Determination on January 20, 2011.

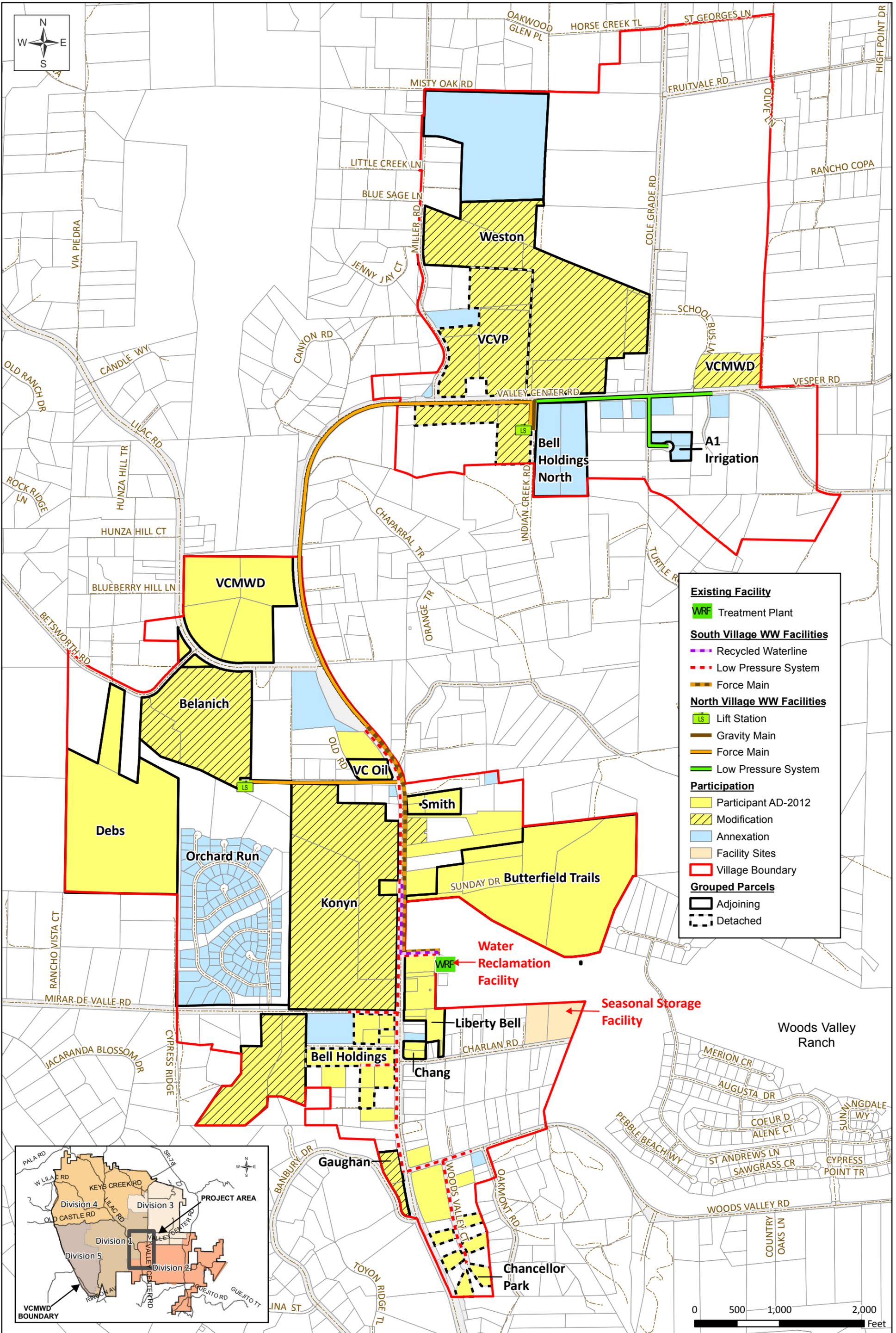
VCMWD further amended the Master Plan (Amendment No. 2) to be consistent with the updated San Diego County General Plan (August 2011), revised the average capacity requirements per EDU to reflect historic trends, and extended the Project Service Area to allow development in the North Village Area to utilize the resulting available capacity. Amendment No. 2 to the Master Plan reflected: (1) a decrease in the total number of EDUs expected at full build out of the South Village Area from 1,800 EDUs to 1,625 EDUs, (2) a decrease in the average capacity requirement per EDU from 250 gallons per day (“GDP”) per EDU to 200 GDP per EDU, (3) an extension of the Project Service Area to include the North Village Area, and (4) the addition of piping within a shared trench within previously identified alignments within the South Village area. VCMWD approved Amendment No. 2 on January 22, 2013.

The Project improvements are conceptually depicted in Figure 2. The plans and specifications for the improvements to be funded by AD No. 2012-1 and the Project Annexation 1 to AD No. 2012-1 are a work-in-process and will be completed following formation of Annexation No. 1 of the AD No. 2012-1. The following planning documents will serve as a basis for more detailed design plans:

- *South Village Master Plan Report Amendment*, prepared by Kennedy/Jenks & Dudek Engineering (July 2008), updated by Valley Center Municipal Water District (January 18, 2011 and January 22, 2013).
- *Addendum No. 2 to the Final Environmental Impact Report for the South Village Water Reclamation Project* (SCH # 2007101049), prepared by Valley Center Municipal Water District (January 22, 2013).
- *North Village Wastewater Infrastructure Preliminary Design Report*, prepared by Kennedy/Jenks (December, 2014).

- *The Mitigated Negative Declaration*, prepared by HDR, Inc. (December 2014).

These planning documents are on file in the office of the District Engineer of VCMWD and are incorporated into this Report by reference.



Existing Facility

- WRF Treatment Plant

South Village WW Facilities

- Recycled Waterline
- Low Pressure System
- Force Main

North Village WW Facilities

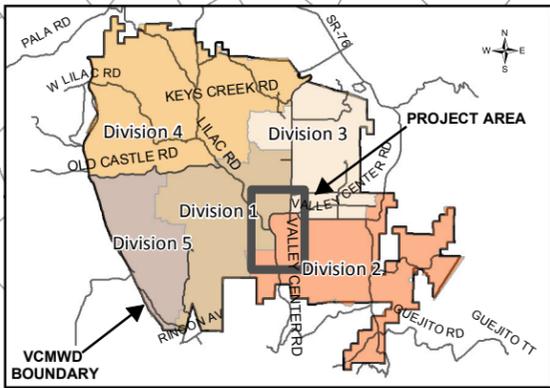
- Lift Station
- Gravity Main
- Force Main
- Low Pressure System

Participation

- Participant AD-2012
- Modification
- Annexation
- Facility Sites
- Village Boundary

Grouped Parcels

- Adjoining
- Detached



SECTION III. COST ESTIMATE

A summary of the Project Improvements necessary for the District (including both the existing AD No. 2012-1 and the parcels in Annexation No. 1 to AD No. 2012-1) and their estimated costs are provided below in Table 1— District Budget.

**Table 1
District Budget**

| Item Description | ESTIMATED PROJECT COST | |
|---|------------------------|--|
| | Total Project Costs | Amount Eligible to be Funded by District |
| Facilities Planning and Design ⁽¹⁾ | \$2,787,100 | \$2,457,100 |
| | | |
| Facilities Construction ⁽²⁾ | | |
| Water Reclamation Facility | \$15,351,500 | \$15,351,500 |
| Seasonal Storage Facility | 5,858,500 | 5,858,500 |
| Sewer Collection System | 5,912,500 | 5,912,500 |
| Subtotal Facilities Construction | \$27,122,500 | \$27,122,500 |
| | | |
| Land and Easements ⁽³⁾ | \$845,000 | \$0 |
| | | |
| Administrative and Legal | \$1,155,400 | \$1,155,400 |
| Operation, Maintenance and Replacement | 0 | 0 |
| TOTAL | \$31,910,000 | \$30,735,000 |

Source: Based on Data Provided by the Valley Center Municipal Water District as Compiled by Koppel & Gruber Public Finance

- ⁽¹⁾ Planning and design expenses, originally funded by proponents of the project, are not eligible to be funded by the District.
- ⁽²⁾ Based on engineer estimated including contingencies and other costs.
- ⁽³⁾ Land and easement costs are not an eligible funding source.

SECTION IV. METHOD OF APPORTIONMENT

A. General

The law requires and the statutes provide that assessments, as levied pursuant to the provision of the Assessment Law, must be based on the special benefits that the properties receive from the improvements to be completed through the District. The proportionate special benefit derived by each identified parcel shall be determined in relationship to the entirety of the capital cost of the public improvements. In addition, Article XIID and the Implementation Act require that a parcel's assessment may not exceed the reasonable cost for the proportional special benefit conferred on that parcel. General enhancement of property value does not constitute special benefit. The Assessment Law also requires that publicly owned properties which specially benefit from the improvements be assessed.

The Assessment Law does not specify a particular method or formula that should be used to determine special benefit or to apportion the costs of the improvements among those properties that will receive special benefits from such improvements in any special assessment district proceedings. The responsibility rests with the Assessment Engineer who is appointed for the purpose of making an analysis of the facts and determining the correct apportionment of the assessment obligation. For these proceedings, the VCMWD has retained the services of Koppel & Gruber Public Finance ("K&G Public Finance") in conjunction with Bucknam & Associates, Inc.

The Assessment Engineer makes his recommendation at the public hearing on the formation of the District, and the final authority and action rests with the Board after hearing all testimony and evidence presented at that public hearing. Upon the conclusion of the public hearing, the Board must make the final action in determining whether or not the assessment spread has been made in direct proportion to the special benefits received.

Area of Benefit

The VCMWD may only charge those parcels which receive special benefits from the Project Improvements. Therefore, only parcels which have access to the sewer system will be assessed for those Project Improvement Costs that provide special benefit to the properties. The basis upon which special benefits were determined is described below.

B. Benefit Analysis

It is necessary to identify the special benefits that the public improvements will render to the properties within the boundaries of the District. It is also necessary to identify and separate the general benefits that will be received from the Project Improvements from those special benefits to be received by the parcels within the District. Special benefit refers to a particular and distinct benefit over and above the general benefits conferred on properties in the District or to the public at large as defined by Proposition 218. Any cost of the Project Improvements, or portion thereof, which is considered to be a general benefit

may not be assessed against the properties within the District. Therefore, the general benefits, if any, have not been included as part of the total assessment.

The Project Improvements provide special benefits to the identified parcels within the District. The Project Improvements are integral components of the wastewater collection, conveyance and treatment systems necessary for providing wastewater collection and treatment services to the various parcels of land. The Project Improvements are being constructed solely for the use and benefit of the properties within the District only and will not serve or benefit the general public. This ability to connect to the sewer is a special benefit to each of the identified parcels along with the following other special benefits to such parcels.

1. Allow for potential development on each identified parcel in the Assessment District by providing sewer capabilities to currently undeveloped properties. Parcels cannot develop without connecting to the sewer system as there are no other alternatives to conveying and treating wastewater.
2. A well planned and developed sewer system allows for more cost effective development of property. Otherwise a new sewer system will have to be constructed for undeveloped property when it is developed. The cost and responsibility of constructing such system would be that of the property owner who develops the property.
3. Allow for more flexible and increased potential development on each identified parcel in the Assessment District by not having on-site treatment systems encumber properties. Without the Project Improvements the parcels would not be able to be developed or the property owners would be required to construct the improvements necessary to serve their properties.

Additionally, the system has been sized for the benefit of the properties within the District boundaries and does not contain additional capacity or “over sizing” which would allow other areas of the region (outside of the District boundaries) to utilize the proposed improvements. The Project Improvements do not provide a general benefit to properties outside the Assessment District or the public at large since service will be limited solely to the identified properties located in the District and, therefore, no allocation of the costs of the Project are attributable to general benefit.

For benefit apportionment purposes, the Assessment District has been divided into seven (7) separate Benefit Areas (denoted as “A,” “B,” “C,” “D,” “E,” “F,” and “G”) as shown in Figure 3. Specific facilities are required to provide a connection point to certain areas and therefore specific parcels located within the District. For example, properties located in the North Village Area will have either a gravity connection to the collection system or a grinder pump connection to the collection system. Thus, two Benefit Areas (BAs) were established in the North Village Area, BA F – Gravity Connection and BA G – Grinder Pump Connections (which also require a low pressure wastewater collection system). BA F does not need, or benefit from, the low pressure wastewater collection system required for BA G. Since the low pressure collection system is needed only to

economically service this area and provide a connection point for these parcels and no other areas of the District, Benefit Area G was established. The designation of the Benefit Areas is to ensure that only those parcels that specially benefit from the identified Project Improvements are assessed for the special benefits conferred on them. The following is a brief description of the Project Improvements that specially benefit the properties in each Benefit Area.

- Benefit Area A – Covers parcels in the South Village area that will be provided service via a small diameter low pressure wastewater collection system. For this type of system, each service connection will be required to install a private grinder pump to connect to the low pressure wastewater collection system.
- Benefit Area B – This covers minor developments that will be serviced by the Orchard Run Lift Station, the forcemain located within Old Road and the forcemain located within Valley Center Road. These parcels are required to extend collection lines from their property to the lift station as part of their development project.
- Benefit Area C – This covers major developments that will be serviced by the Orchard Run Lift Station, the forcemain located within Old Road and the forcemain located within Valley Center Road. Similar to Benefit Area B parcels, these parcels are required to extend collection lines from their property or subdivided lots to the lift station as part of their development project. The project includes funding for their share of the Orchard Run Lift Station and forcemain to the Water Reclamation Facility. In distinction to Benefit Area B, this Benefit Area includes major developments that are also required to provide sufficient on-site recycled water beneficial use areas for the amount of treated effluent generated by the development and therefore will also participate in the recycled water transmission mains that are required for the expansion project.
- Benefit Area D – This covers the “Butterfield Trails” Project which consists of 71 residential lots in the South Village area that will be served by on-site gravity mains to a wastewater lift station and connect the lift station to the forcemain on Valley Center Road. As a major development this area is also required to provide recycled water irrigation areas and will also participate in the recycled water line within Valley Center Road.
- Benefit Area E – This covers two major commercial properties located in the South Village Area and will be serviced as part of the low pressure collection system. Considered as major developments, the projects are required to provide recycled water irrigation areas which will be provided by an irrigation area proposed by one of the projects.
- Benefit Area F - Covers all the property in the North Village Area that will be served by gravity connection for wastewater service. The “Expansion Project” facilities serving Benefit Area F consist of the section of gravity main within Indian Creek Road, the North Village Lift Station and the forcemain within Valley Center Road.
- Benefit Area G - Covers all the property in the North Village Area that will be served by a low pressure wastewater collection system. These properties will also require

installation of a privately owned grinder pump for wastewater service and the benefiting project improvements include a section of gravity main within Indian Creek Road, the North Village Lift Station and the forcemain and recycled water lines within Valley Center Road to function properly.

C. Project Improvements and Benefit Analysis

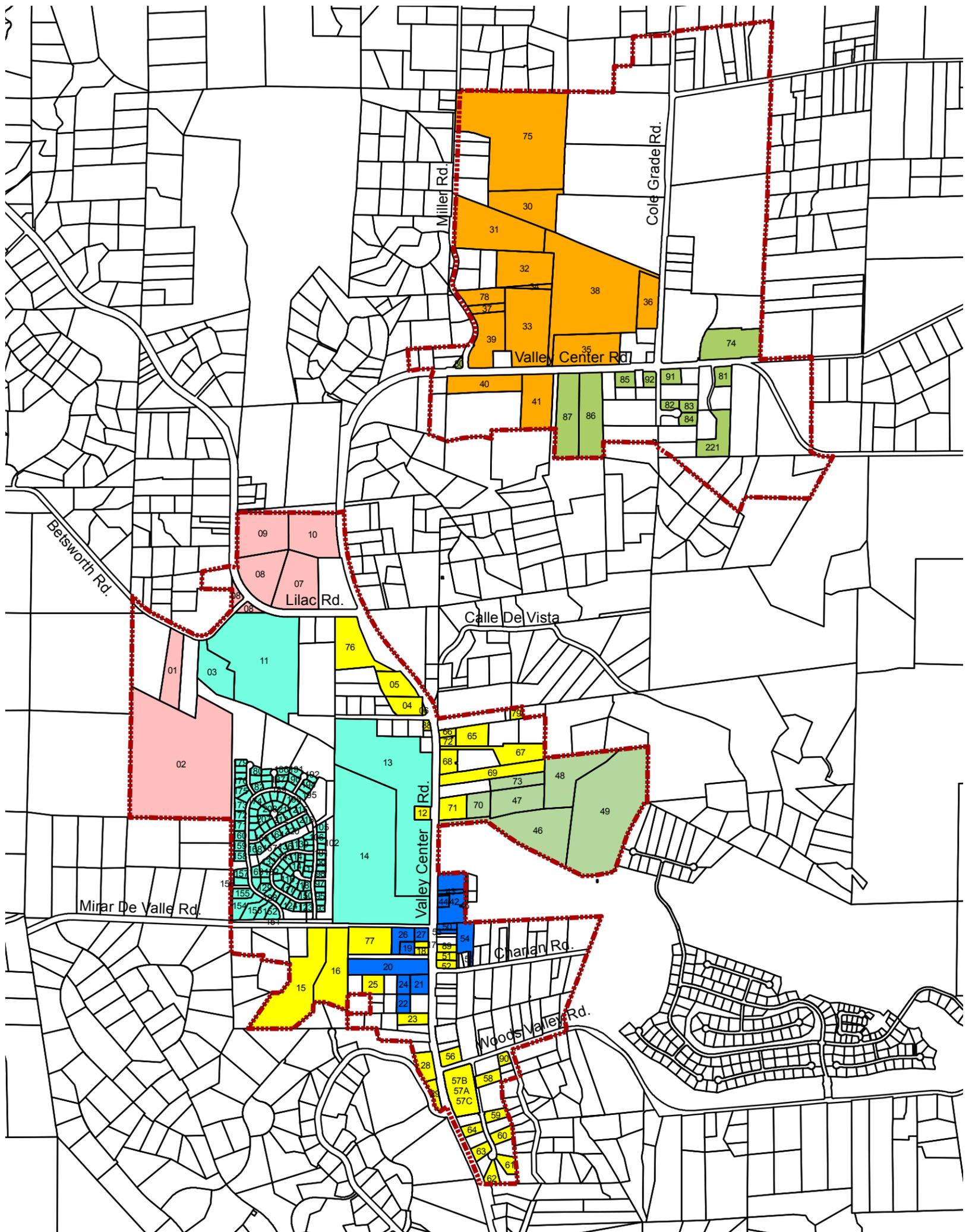
As described in more detail in Section 2 of this Report the Project Improvements include four (4) main projects which include the following:

- Woods Valley Ranch Water Reclamation Facility Phase 2 Expansion
- Charlan Road Seasonal Storage Facility
- South Village Collection System Facilities
- North Village Collection System Facilities

The first two projects along with the project planning costs (referred to as “Base Facilities”) are integral components of the wastewater collection, conveyance and treatment systems necessary for providing wastewater collection and treatment services to the various parcels of land located within the District. Therefore all parcels will specially benefit from these improvements, regardless of which Benefit Area they are located within, since the parcels could not be developed without these Base Facilities being constructed.

The other facilities which make up the South and North Village Collection Facilities include a variety of collection systems and sewer forcemains that specific parcels within the specified Benefit Areas will utilize in order to ultimately connect to the Base Facilities. These improvements were designed in a way as to utilize the most efficient collection system for the parcels located throughout the District. Certain parcels (Benefit Area “A”, or BA “A” parcels), due to their location, are able to use a low pressure collection system to connect to the Base Facilities. This is a special benefit to the BA “A” parcels since they will then be able to develop once the low pressure collection system, as well as the Base Facilities, are constructed. The BA “A” parcels do not require the use of sewer force mains or gravity wastewater collection improvements to connect to the Base Facilities and therefore do not receive a special benefit from these improvements. This same facilities-based approach has been applied to all the other parcels in the each of the other BAs. The specific improvements required for a parcel to connect to the Base Facilities are special benefits to the parcels in that they require certain types of improvement in order to obtain sewer service and ultimately develop. Parcels are only charged for the collection system(s) that are a special benefit to the property.

Annexation No. 1 to Assessment District No. 2012-1 (South Village Wastewater Expansion Project) Benefit Areas



- Benefit Areas**
- A
 - B
 - C
 - D
 - E
 - F
 - G
- Boundary
 - Parcels
 - ##** Diagram Number



Source: SanGis, Valley Center Munciple Water District

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Table 2 summarizes the Project Improvements and corresponding Benefit Areas upon which the special benefits from specific Project Improvements are conferred.

**Table 2
Project Improvements and Benefiting Areas**

| PROJECT IMPROVEMENT | BENEFIT AREA | | | | | | |
|---|--------------|---|---|---|---|---|---|
| | A | B | C | D | E | F | G |
| Base Facilities | | | | | | | |
| Wood Valley Ranch WRF Phase 2 Expansion | X | X | X | X | X | X | X |
| Charlan Road Seasonal Storage Facility | X | X | X | X | X | X | X |
| South Village Wastewater Expansion Project Planning | X | X | X | X | X | X | X |
| North Village Planning Costs | X | X | X | X | X | X | X |
| South Village Collection Facilities | | | | | | | |
| Low Pressure Collection System | X | | | | X | | |
| Sewer Force Main (FM 3 south to Old Rd) | | | | | | X | X |
| Orchard Run Lift Station | | X | X | | | | |
| Sewer Force Main (FM 4 within Old Rd) | | X | X | | | | |
| Sewer Force Main (FM 2 Old Rd to Sunday Dr) | | X | X | | | X | X |
| Sewer Force Main (FM 1 Sunday Dr to WRF) | | X | X | X | | X | X |
| Recycled Waterline (to Konyn Dairy) | | | X | X | X | X | X |
| Recycled Waterline (to Sunday Dr) | | | | X | X | | |
| North Village Collection Facilities | | | | | | | |
| Low Pressure Wastewater Collection System | | | | | | | X |
| Gravity Wastewater Collection System | | | | | | X | X |
| North Village Lift Station | | | | | | X | X |
| North Village Sewer Force Main | | | | | | X | X |

Source: Based on data provided by Valley Center Municipal Water District as compiled by Koppel & Gruber Public Finance.

The costs of the Project Improvements within each Benefit Area have been apportioned to the respective parcels based on EDUs, where 1 EDU equals 200 gpd of wastewater system capacity. The EDUs assigned to each parcel within the District represent the wastewater system capacity reserved for and allocated to each such parcel of land. According to VCMWD records, property owners within the District have subscribed for and reserved a total of 1,095 EDUs of capacity in the “Base” wastewater system (which includes the Wood Valley Ranch WRF Phase 2 expansion, the Charlan Road Seasonal Storage Facility and the South Village and North Village Planning Costs) and an additional 851.5 EDUs (for a total of 1,946.5 EDUs) of capacity in the “Ultimate” (also

known as the “Collection System”) wastewater system (the South Village and North Village Collection Systems as shown in Table 2). Table 3 summarizes the Base wastewater system and Collection System EDUs by Benefit Area that is utilized to apportion the Project Improvements.

**Table 3
Base & Collection System EDUs by Benefit Area**

| DESCRIPTION | BENEFIT AREA | | | | | | | Total |
|---------------------------------------|--------------|------|-------|------|------|-------|------|----------------|
| | A | B | C | D | E | F | G | |
| Base System EDUs ⁽¹⁾ | 154.5 | 61.0 | 273.5 | 71.0 | 85.0 | 402.0 | 48.0 | 1,095.0 |
| Collection System EDUs ⁽²⁾ | 154.5 | 61.0 | 725.0 | 71.0 | 85.0 | 802.0 | 48.0 | 1,946.5 |

Source: Based on Data Provided by the Valley Center Municipal Water District as Compiled by Koppel & Gruber Public Finance

(1) The Base Facilities including the Wood Valley Ranch WRF Phase 2 Expansion, the Charlan Road Seasonal Storage Facility and the South and North Village Planning Costs are allocated based on Base System EDUs.

(2) All the South Village and North Village Collection Facilities (see Table 2) are allocated based on Collection System EDUs.

Based on the Project Improvements that specially benefit the specific Benefit Areas in Table 2 and the Base wastewater system and Collection System EDUs shown in Table 3, Table 4 shows the District cost for each Project Improvement and the cost per EDU for each of the Benefit Areas.

**Table 4
Project Cost, No. of Benefitting EDUs and Cost Per EBU Per Benefit Area**

| PROJECT IMPROVEMENT | ASSESSMENT DISTRICT PROJECT COST | TOTAL BENEFITTING EDUs | COST PER EBU PER BENEFIT AREA | | | | | | | |
|--|----------------------------------|------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| | | | A | B | C | D | E | F | G | |
| South Village Collection Facilities | | | | | | | | | | |
| Low Pressure Collection System | \$1,637,201 | 239.5 | \$6,836 | | | | | \$6,836 | | |
| Sewer Force Main (FM 3 south to Old Rd) | 154,639 | 850.0 | | | | | | | \$182 | \$182 |
| Orchard Run Lift Station | 855,451 | 786.0 | \$1,088 | \$1,088 | | | | | | |
| Sewer Force Main (FM 4 on Old Rd) | 251,502 | 786.0 | 320 | 320 | | | | | | |
| Sewer Force Main (FM 2 Old Rd to Sunday Dr) | 270,849 | 1,636.0 | 166 | 166 | | | | | 166 | 166 |
| Sewer Force Main (FM 1 Sunday Dr to WRF) | 251,502 | 1,707.0 | 147 | 147 | | | \$147 | | 147 | 147 |
| Recycled Waterline (to Konyon Dairy) | 131,739 | 1,731.0 | | | | | 76 | 76 | 76 | 76 |
| Recycled Waterline (to Sunday Dr) | 32,507 | 156.0 | | | | | 208 | 208 | | |
| North Village Collection Facilities | | | | | | | | | | |
| Low Pressure Wastewater Collection System | 401,404 | 48.0 | | | | | | | | 8,363 |
| Gravity Wastewater Collection System | 361,921 | 850.0 | | | | | | | 426 | 426 |
| North Village Lift Station | 855,451 | 850.0 | | | | | | | 1,006 | 1,006 |
| North Village Sewer Force Main | 1,412,283 | 850.0 | | | | | | | 1,662 | 1,662 |
| Wood Valley Ranch WRF Phase 2 Expansion | 16,409,730 | 1,095.0 | 14,986 | 14,986 | 14,986 | 14,986 | 14,986 | 14,986 | 14,986 | 14,986 |
| Charlan Road Seasonal Storage Facility | 6,309,920 | 1,095.0 | 5,762 | 5,762 | 5,762 | 5,762 | 5,762 | 5,762 | 5,762 | 5,762 |
| South Village Wastewater Expansion Project Planning | 1,260,400 | 1,095.0 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 | 1,151 |
| North Village Planning Costs | 138,500 | 1,095.0 | 126 | 126 | 126 | 126 | 126 | 126 | 126 | 126 |
| TOTAL PROJECT IMPROVEMENT | \$30,735,000 | | \$28,862 | \$23,747 | \$23,823 | \$22,458 | \$29,146 | \$25,691 | \$34,053 | |

Source: Based on Data Provided by the Valley Center Municipal Water District as Compiled by Koppel & Gruber Public Finance

Table 5 summarizes the Unit Assessment Rate, shown as dollars per EDU, for the Base wastewater system and Collection System improvements in each Benefit Area.

Table 5
Unit Assessment Rate by Benefit Area

| BENEFIT AREA | UNIT ASSESSMENT RATE (\$/EDU) | |
|----------------|-------------------------------|----------------------------------|
| | Base System ⁽¹⁾ | Collection System ⁽²⁾ |
| Benefit Area A | \$22,026.07 | \$6,835.91 |
| Benefit Area B | 22,026.07 | 1,721.23 |
| Benefit Area C | 22,026.07 | 1,797.33 |
| Benefit Area D | 22,026.07 | 431.82 |
| Benefit Area E | 22,026.07 | 7,121.40 |
| Benefit Area F | 22,026.07 | 3,664.64 |
| Benefit Area G | 22,026.07 | 12,027.22 |

Source: Based on Data Provided by the Valley Center Municipal Water District as Compiled by Koppel & Gruber Public Finance

⁽¹⁾ The Base Facilities including the Wood Valley Ranch WRF Phase 2 Expansion, the Charlan Road Seasonal Storage Facility and the South and North Village Planning Costs are allocated based on Base System EDUs.

⁽²⁾ All the South Village and North Village Collection Facilities (see Table 2) are allocated based on Collection System EDUs.

The assessment assigned to each parcel in the District has been calculated based on the assigned EDUs and calculated Unit Assessment Rates, as shown in the following equation:

| |
|---|
| $\text{Assessment} = (\text{Base EDUs} \times \text{Base System Unit Assessment Rate}) + (\text{Ultimate EDUs} \times \text{Collection System Unit Assessment Rate})$ |
|---|

SECTION V. ASSESSMENT ROLL

A listing of parcels assessed and the proposed assessment amounts for each parcel is shown below:

ASSESSMENT ROLL
Change and Modification Including Annexation No. 1 to AD No. 2012-1

| Assessor's Parcel Number | Diagram Number | Changes and Modifications Including Annexation No. 1 | | | | Original AD No. 2012-1 | | | | Increase/ (Decrease) in Assessment ⁽²⁾ | Owner Name |
|--------------------------|----------------|--|---------------------------------|--|-------------------|------------------------|-----------------------------------|-------------------|----------------|--|------------|
| | | Benefit Area | Base System EDUs ⁽¹⁾ | Additional Collection System EDUs ⁽¹⁾ | Assessment Amount | Base System EDUs | Additional Collection System EDUs | Assessment Amount | | | |
| 186-210-53-00 | 01 | B | 1.0 | 0.0 | \$23,747.30 | 1.0 | 1.0 | \$28,206.97 | (\$4,459.67) | Debs Anne R & John F Trust 08-28-97 | |
| 186-210-55-00 | 02 | B | 25.0 | 0.0 | \$593,682.55 | 25.0 | 25.0 | \$705,174.25 | (\$111,491.70) | J&A Debs Family Ltd Partnership | |
| 186-210-87-00 | 03 | C | 16.0 | 12.0 | \$402,742.54 | 5.0 | 75.0 | \$169,199.20 | \$233,543.34 | Belanich John A & Rafaela P; Belanich Michael J | |
| 186-230-16-00 | 04 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Valley Center Oil Corp | |
| 186-230-22-00 | 05 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Borhorquez Family Trust 03-31-11 | |
| 186-230-84-00 | 06 | A | 0.0 | 0.0 | \$0.00 | 0.0 | 0.0 | \$0.00 | \$0.00 | Valley Center Oil Corp | |
| 186-231-15-00 | 07 | B | 9.0 | 0.0 | \$213,725.72 | 9.0 | 9.0 | \$253,862.73 | (\$40,137.01) | Valley Center Municipal Water Dist | |
| 186-231-16-00 | 08 | B | 8.0 | 0.0 | \$189,978.41 | 8.0 | 8.0 | \$225,655.76 | (\$35,677.35) | Valley Center Municipal Water Dist | |
| 186-231-17-00 | 09 | B | 9.0 | 0.0 | \$213,725.72 | 9.0 | 9.0 | \$253,862.73 | (\$40,137.01) | Valley Center Municipal Water Dist | |
| 186-231-18-00 | 10 | B | 9.0 | 0.0 | \$213,725.72 | 9.0 | 9.0 | \$253,862.73 | (\$40,137.01) | Valley Center Municipal Water Dist | |
| 186-231-21-00 | 11 | C | 79.5 | 64.5 | \$2,009,889.01 | 15.0 | 225.0 | \$507,597.60 | \$1,502,291.41 | Belanich John A & Rafaela P; Belanich Michael J | |
| 186-240-10-00 | 12 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Stephens Richard & Lora L Revocable Trust 03-06-91 | |
| 186-240-11-00 | 13 | C | 25.0 | 175.0 | \$910,118.77 | 5.0 | 0.0 | \$155,001.35 | \$755,117.42 | Konyon Realty Investment Co L P | |
| 186-240-12-00 | 14 | C | 25.0 | 200.0 | \$955,052.14 | 5.0 | 0.0 | \$155,001.35 | \$800,050.79 | Konyon Realty Investment Co L P | |
| 186-260-10-00 | 15 | A | 0.0 | 0.0 | \$0.00 | 3.0 | 0.0 | \$93,000.81 | (\$93,000.81) | Ratray Randall R & Lorraine E Revocable Living Trust 09-25-01 | |
| 186-260-21-00 | 16 | A | 0.0 | 0.0 | \$0.00 | 2.0 | 0.0 | \$62,000.54 | (\$62,000.54) | Ratray Randall R & Lorraine E Revocable Living Trust 09-25-01 | |
| 186-270-04-00 | 17 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Coaseo John A Jr & Patricia A Trust 07-24-85 | |
| 186-270-06-00 | 19 | E | 3.0 | 0.0 | \$87,439.41 | 3.0 | 0.0 | \$93,000.81 | (\$5,561.40) | Coaseo John A Jr & Patricia A Trust 07-24-85 | |
| 186-270-08-00 | 20 | E | 20.0 | 0.0 | \$582,929.40 | 20.0 | 0.0 | \$620,005.40 | (\$37,076.00) | Bell Holdings L L C | |
| 186-270-10-00 | 21 | E | 5.0 | 0.0 | \$145,732.35 | 5.0 | 0.0 | \$155,001.35 | (\$9,269.00) | Bell Holdings L L C | |
| 186-270-12-00 | 22 | E | 4.0 | 0.0 | \$116,585.88 | 4.0 | 0.0 | \$124,001.08 | (\$7,415.20) | Bell Holdings L L C | |
| 186-270-18-00 | 23 | A | 4.0 | 0.0 | \$115,447.94 | 4.0 | 0.0 | \$124,001.08 | (\$8,553.14) | Ramirez George O | |
| 186-270-24-00 | 24 | A | 4.0 | 0.0 | \$116,585.88 | 4.0 | 0.0 | \$124,001.08 | (\$7,415.20) | Bell Holdings L L C | |
| 186-270-28-00 | 25 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Marroquin Living Trust 12-21-06 | |
| 186-270-30-00 | 26 | E | 6.0 | 0.0 | \$174,878.82 | 6.0 | 0.0 | \$186,001.62 | (\$11,122.80) | Bell Holdings L L C | |
| 186-270-31-00 | 27 | E | 3.0 | 0.0 | \$87,439.41 | 3.0 | 0.0 | \$93,000.81 | (\$5,561.40) | Bell Holdings L L C | |
| 186-280-05-00 | 28 | A | 6.0 | 0.0 | \$173,171.91 | 4.0 | 0.0 | \$124,001.08 | \$49,170.83 | Johnson Ronald D & Phyllis J Rev Living Trust 10-28-99; Woods Keith B EtAl | |
| 186-280-18-00 | 29 | A | 5.0 | 0.0 | \$144,309.92 | 4.0 | 0.0 | \$124,001.08 | \$20,308.84 | Reed Family Revocable Inter Vivos Trust 10-17-89 | |
| 186-230-06-00 | 30 | F | 12.0 | 24.0 | \$396,239.84 | 1.0 | 120.0 | \$74,615.54 | \$321,624.30 | Weston-Valley Center L L C | |
| 186-230-45-00 | 31 | F | 23.0 | 46.0 | \$759,459.69 | 1.0 | 120.0 | \$74,615.54 | \$684,844.15 | Weston-Valley Center L L C | |
| 186-231-04-00 | 32 | F | 23.0 | 0.0 | \$590,886.35 | 1.0 | 36.0 | \$41,994.98 | \$548,891.37 | Valley Center View Properties L P | |
| 186-231-09-00 | 33 | F | 47.0 | 0.0 | \$1,207,463.41 | 1.0 | 36.0 | \$41,994.98 | \$1,165,468.43 | Valley Center View Properties L P | |
| 186-231-10-00 | 34 | F | 1.0 | 0.0 | \$25,690.71 | 1.0 | 35.0 | \$41,606.64 | (\$15,915.93) | Valley Center View Properties L P | |
| 186-231-11-00 | 35 | F | 50.0 | 100.0 | \$1,650,999.34 | 1.0 | 120.0 | \$74,615.54 | \$1,576,383.80 | Weston-Valley Center L L C | |
| 186-231-13-00 | 36 | F | 12.0 | 24.0 | \$396,239.84 | 1.0 | 120.0 | \$74,615.54 | \$321,624.30 | Weston-Valley Center L L C | |
| 186-231-28-00 | 37 | F | 11.0 | 0.0 | \$282,597.82 | 1.0 | 36.0 | \$41,994.98 | \$240,602.84 | Valley Center View Properties L P | |
| 186-231-30-00 | 38 | F | 51.5 | 103.0 | \$1,700,529.32 | 2.0 | 120.0 | \$102,630.28 | \$1,597,899.04 | Weston-Valley Center L L C | |
| 186-260-49-00 | 39 | F | 39.0 | 0.0 | \$1,001,937.73 | 1.0 | 36.0 | \$41,994.98 | \$959,942.75 | Valley Center View Properties L P | |
| 186-260-50-00 | 40 | F | 38.0 | 0.0 | \$976,247.02 | 1.0 | 35.0 | \$41,606.64 | \$934,640.38 | Mackey Frank & Lisa Living 2010 Trust 09-03-10 EtAl | |
| 189-012-17-00 | 42 | E | 21.0 | 0.0 | \$612,075.87 | 21.0 | 0.0 | \$651,005.67 | (\$38,929.80) | Liberty Bell Plaza L L C | |
| 189-012-20-00 | 43 | E | 2.0 | 0.0 | \$58,292.94 | 3.0 | 0.0 | \$62,000.54 | (\$3,707.60) | Liberty Bell Plaza L L C | |
| 189-012-21-00 | 44 | E | 3.0 | 0.0 | \$87,439.41 | 3.0 | 0.0 | \$93,000.81 | (\$5,561.40) | Liberty Bell Plaza L L C | |
| 189-012-49-00 | 45 | E | 0.0 | 0.0 | \$0.00 | 0.0 | 0.0 | \$0.00 | \$0.00 | Liberty Bell Plaza L L C | |
| 189-012-59-00 | 46 | D | 15.0 | 0.0 | \$336,868.41 | 15.0 | 15.0 | \$466,532.55 | (\$129,664.14) | Butterfield Trails L L C | |
| 189-012-60-00 | 47 | D | 6.0 | 0.0 | \$134,747.36 | 6.0 | 6.0 | \$186,613.02 | (\$51,865.66) | Butterfield Trails L L C | |

ASSESSMENT ROLL
Change and Modification Including Annexation No. 1 to AD No. 2012-1

| Assessor's Parcel Number | Diagram Number | Changes and Modifications Including Annexation No. 1 | | | | Original AD No. 2012-1 | | | | Increase/ (Decrease) in Assessment ⁽²⁾ | Owner Name |
|--------------------------|----------------|--|---------------------------------|--|-------------------|------------------------|-----------------------------------|-------------------|----------------|--|------------|
| | | Benefit Area | Base System EDUs ⁽¹⁾ | Additional Collection System EDUs ⁽¹⁾ | Assessment Amount | Base System EDUs | Additional Collection System EDUs | Assessment Amount | | | |
| 189-012-61-00 | 48 | D | 10.0 | 0.0 | \$224,578.94 | 10.0 | 10.0 | \$311,021.70 | (\$86,442.76) | Butterfield Trails L L C | |
| 189-012-62-00 | 49 | D | 34.0 | 0.0 | \$763,568.39 | 34.0 | 34.0 | \$1,057,473.78 | (\$293,905.39) | Butterfield Trails L L C | |
| 189-091-08-00 | 50 | E | 2.0 | 0.0 | \$58,292.94 | 2.0 | 0.0 | \$62,000.54 | (\$3,707.60) | Liberty Bell Plaza L L C | |
| 189-091-12-00 | 51 | A | 3.0 | 0.0 | \$86,585.95 | 3.0 | 0.0 | \$93,000.81 | (\$6,414.86) | Chang I-Hsin & Ming-Fang Revocable Living Trust 10-29-94 | |
| 189-091-13-00 | 52 | A | 3.0 | 0.0 | \$86,585.95 | 3.0 | 0.0 | \$93,000.81 | (\$6,414.86) | Chang I-Hsin & Ming-Fang Revocable Living Trust 10-29-94 | |
| 189-091-22-00 | 53 | E | 1.0 | 0.0 | \$29,146.47 | 1.0 | 0.0 | \$31,000.27 | (\$1,853.80) | Liberty Bell Plaza L L C | |
| 189-091-30-00 | 54 | E | 10.0 | 0.0 | \$291,464.70 | 10.0 | 0.0 | \$310,002.70 | (\$18,538.00) | Liberty Bell Plaza L L C | |
| 189-091-35-00 | 55 | E | 1.0 | 0.0 | \$29,146.47 | 1.0 | 0.0 | \$31,000.27 | (\$1,853.80) | Liberty Bell Plaza L L C | |
| 189-092-09-00 | 56 | A | 10.0 | 0.0 | \$288,619.85 | 10.0 | 0.0 | \$310,002.70 | (\$21,382.85) | Y&V Group L L C | |
| 189-094-21-01 | 57A | A | 5.7 | 0.0 | \$163,551.25 | 5.7 | 0.0 | \$175,668.20 | (\$12,116.95) | Mackey Frank & Lisa Living 2010 Trust 09-03-10 EtAl | |
| 189-094-21-02 | 57B | A | 5.7 | 0.0 | \$163,551.25 | 5.7 | 0.0 | \$175,668.20 | (\$12,116.95) | Bain John M | |
| 189-094-21-03 | 57C | A | 5.7 | 0.0 | \$163,551.25 | 5.7 | 0.0 | \$175,668.20 | (\$12,116.95) | Mackey Frank & Lisa Living 2010 Trust 09-03-10 EtAl | |
| 189-094-28-00 | 58 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Odlan Dwight J Escondido Trust 05-07-10 | |
| 189-094-29-00 | 59 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Chancellor Park Partners | |
| 189-094-31-00 | 60 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Chancellor Park Partners | |
| 189-094-33-00 | 61 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Chancellor Park Partners | |
| 189-094-35-00 | 62 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Chancellor Park Partners | |
| 189-094-37-00 | 63 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Chancellor Park Partners | |
| 189-094-39-00 | 64 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Chancellor Park Partners | |
| 189-281-06-00 | 65 | A | 2.0 | 0.0 | \$57,723.97 | 2.0 | 0.0 | \$62,000.54 | (\$4,276.57) | Smith Robert M & Constance Family Trust 08-28-91 | |
| 189-281-07-00 | 66 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Smith Robert M & Constance Family Trust 08-28-91 | |
| 189-281-09-00 | 67 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Onofre Ismael & Sofia E | |
| 189-281-11-00 | 68 | A | 4.0 | 0.0 | \$115,447.94 | 2.0 | 0.0 | \$62,000.54 | \$53,447.40 | Doran John D&Wanda A | |
| 189-281-12-00 | 69 | A | 3.0 | 0.0 | \$86,585.95 | 3.0 | 0.0 | \$93,000.81 | (\$6,414.86) | Thomas Family 2002 Trust 12-02-02 | |
| 189-281-14-00 | 70 | D | 3.0 | 0.0 | \$67,373.68 | 3.0 | 3.0 | \$93,306.51 | (\$25,932.83) | Butterfield Trails L L C | |
| 189-281-15-00 | 71 | A | 2.5 | 0.0 | \$72,154.96 | 5.0 | 0.0 | \$155,001.35 | (\$82,846.39) | Gateway Investments Inc | |
| 189-281-16-00 | 72 | A | 1.0 | 0.0 | \$28,861.98 | 1.0 | 0.0 | \$31,000.27 | (\$2,138.29) | Smith Robert M & Constance Family Trust 08-28-91 | |
| 189-281-18-00 | 73 | D | 3.0 | 0.0 | \$67,373.68 | 3.0 | 3.0 | \$93,306.51 | (\$25,932.83) | Butterfield Trails L L C | |
| 188-240-89-00 | 74 | F | 12.0 | 0.0 | \$408,639.47 | 12.0 | 12.0 | \$340,836.96 | \$67,802.51 | Valley Center Municipal Water Dist | |
| 188-230-46-00 | 75 | F | 51.5 | 103.0 | \$1,700,529.32 | 0.0 | 0.0 | \$0.00 | \$1,700,529.32 | Weston-Valley Center L L C | |
| 186-230-64-00 | 76 | A | 30.0 | 0.0 | \$865,859.55 | 0.0 | 0.0 | \$0.00 | \$865,859.55 | Lilac Plaza, LLC | |
| 186-270-01-00 | 77 | A | 45.0 | 0.0 | \$1,298,789.32 | 0.0 | 0.0 | \$0.00 | \$1,298,789.32 | Kevin Hand | |
| 188-231-19-00 | 78 | F | 2.0 | 0.0 | \$51,381.42 | 0.0 | 0.0 | \$0.00 | \$51,381.42 | Hiepler Family Trust | |
| 189-281-02-00 | 79 | A | 1.0 | 0.0 | \$28,861.98 | 0.0 | 0.0 | \$0.00 | \$28,861.98 | Robert Kid Trust | |
| 188-231-35-00 | 80 | G | 1.0 | 0.0 | \$34,053.29 | 0.0 | 0.0 | \$0.00 | \$34,053.29 | Automotive Specialist | |
| 188-250-14-00 | 81 | G | 2.0 | 0.0 | \$68,106.58 | 0.0 | 0.0 | \$0.00 | \$68,106.58 | Bose Family Trust (A-1 Irrigation) | |
| 188-250-36-00 | 82 | G | 1.0 | 0.0 | \$34,053.29 | 0.0 | 0.0 | \$0.00 | \$34,053.29 | Bose Family Trust (A-1 Irrigation) | |
| 188-250-37-00 | 83 | G | 1.0 | 0.0 | \$34,053.29 | 0.0 | 0.0 | \$0.00 | \$34,053.29 | Bose Family Trust (A-1 Irrigation) | |
| 188-250-38-00 | 84 | G | 1.0 | 0.0 | \$34,053.29 | 0.0 | 0.0 | \$0.00 | \$34,053.29 | Bose Family Trust (A-1 Irrigation) | |
| 188-260-47-00 | 85 | G | 7.0 | 0.0 | \$238,373.02 | 0.0 | 0.0 | \$0.00 | \$238,373.02 | Bozolith | |
| 188-260-54-00 | 86 | G | 8.0 | 0.0 | \$272,426.31 | 0.0 | 0.0 | \$0.00 | \$272,426.31 | Bell Enterprises (North) | |
| 188-260-55-00 | 87 | G | 7.0 | 0.0 | \$238,373.02 | 0.0 | 0.0 | \$0.00 | \$238,373.02 | Bell Enterprises (North) | |
| 186-240-07-00 | 88 | A | 1.0 | 0.0 | \$28,861.98 | 0.0 | 0.0 | \$0.00 | \$28,861.98 | Tony Totri | |
| 189-091-11-00 | 89 | A | 1.0 | 0.0 | \$28,861.98 | 0.0 | 0.0 | \$0.00 | \$28,861.98 | Valley Western, LLC (Roadrunner Bldg) | |
| 189-094-24-00 | 90 | A | 1.0 | 0.0 | \$28,861.98 | 0.0 | 0.0 | \$0.00 | \$28,861.98 | Anaya | |
| 188-250-19-00 | 91 | G | 5.0 | 0.0 | \$170,266.45 | 0.0 | 0.0 | \$0.00 | \$170,266.45 | Lora Lee Stephens (Corner Skillet) | |
| 188-260-31-00 | 92 | G | 2.0 | 0.0 | \$68,106.58 | 0.0 | 0.0 | \$0.00 | \$68,106.58 | | |

ASSESSMENT ROLL
Change and Modification Including Annexation No. 1 to AD No. 2012-1

| Assessor's Parcel Number | Diagram Number | Changes and Modifications Including Annexation No. 1 | | | | Original AD No. 2012-1 | | | | Increase/ (Decrease) in Assessment ⁽²⁾ | Owner Name |
|--------------------------|----------------|--|---------------------------------|--|-------------------|------------------------|-----------------------------------|-------------------|-------------|---|------------|
| | | Benefit Area | Base System EDUs ⁽¹⁾ | Additional Collection System EDUs ⁽¹⁾ | Assessment Amount | Base System EDUs | Additional Collection System EDUs | Assessment Amount | | | |
| 186-750-01-00 | 93 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-02-00 | 94 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-03-00 | 95 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-04-00 | 96 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-05-00 | 97 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-06-00 | 98 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-07-00 | 99 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-08-00 | 100 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-09-00 | 101 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-10-00 | 102 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-11-00 | 103 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-12-00 | 104 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-13-00 | 105 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-14-00 | 106 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-15-00 | 107 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-16-00 | 108 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-17-00 | 109 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-18-00 | 110 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-19-00 | 111 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-20-00 | 112 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-21-00 | 113 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-22-00 | 114 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-23-00 | 115 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-24-00 | 116 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-25-00 | 117 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-26-00 | 118 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-27-00 | 119 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-28-00 | 120 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-29-00 | 121 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-30-00 | 122 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-31-00 | 123 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-32-00 | 124 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-33-00 | 125 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-34-00 | 126 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-35-00 | 127 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-36-00 | 128 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-37-00 | 129 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-38-00 | 130 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-39-00 | 131 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-40-00 | 132 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-41-00 | 133 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-42-00 | 134 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-43-00 | 135 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-44-00 | 136 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-45-00 | 137 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-46-00 | 138 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-47-00 | 139 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |

ASSESSMENT ROLL
Change and Modification Including Annexation No. 1 to AD No. 2012-1

| Assessor's Parcel Number | Diagram Number | Changes and Modifications Including Annexation No. 1 | | | | Original AD No. 2012-1 | | | | Increase/ (Decrease) in Assessment ⁽²⁾ | Owner Name |
|--------------------------|----------------|--|---------------------------------|--|-------------------|------------------------|-----------------------------------|-------------------|-------------|---|------------|
| | | Benefit Area | Base System EDUs ⁽¹⁾ | Additional Collection System EDUs ⁽¹⁾ | Assessment Amount | Base System EDUs | Additional Collection System EDUs | Assessment Amount | | | |
| 186-750-48-00 | 140 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-49-00 | 141 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-50-00 | 142 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-51-00 | 143 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-52-00 | 144 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-53-00 | 145 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-54-00 | 146 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-55-00 | 147 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-56-00 | 148 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-57-00 | 149 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-750-58-00 | 150 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 1 | |
| 186-760-01-00 | 151 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-760-02-00 | 152 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-760-03-00 | 153 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-760-04-00 | 154 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-760-05-00 | 155 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-01-00 | 156 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-02-00 | 157 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-03-00 | 158 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-04-00 | 159 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-05-00 | 160 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-06-00 | 161 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-07-00 | 162 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-08-00 | 163 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-09-00 | 164 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-10-00 | 165 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-11-00 | 166 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-12-00 | 167 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-13-00 | 168 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-14-00 | 169 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-761-15-00 | 170 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-01-00 | 171 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-02-00 | 172 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-03-00 | 173 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-04-00 | 174 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-05-00 | 175 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-06-00 | 176 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-07-00 | 177 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-08-00 | 178 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-09-00 | 179 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-10-00 | 180 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-11-00 | 181 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-12-00 | 182 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-13-00 | 183 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-14-00 | 184 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-15-00 | 185 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-16-00 | 186 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |

ASSESSMENT ROLL
Change and Modification Including Annexation No. 1 to AD No. 2012-1

| Assessor's Parcel Number | Diagram Number | Changes and Modifications Including Annexation No. 1 | | | | Original AD No. 2012-1 | | | | Increase/ (Decrease) in Assessment ⁽²⁾ | Owner Name |
|--------------------------|----------------|--|---------------------------------|--|------------------------|------------------------|-----------------------------------|------------------------|------------------------|---|------------|
| | | Benefit Area | Base System EDUs ⁽¹⁾ | Additional Collection System EDUs ⁽¹⁾ | Assessment Amount | Base System EDUs | Additional Collection System EDUs | Assessment Amount | | | |
| 186-762-17-00 | 187 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-18-00 | 188 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-19-00 | 189 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-20-00 | 190 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-21-00 | 191 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-22-00 | 192 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-23-00 | 193 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-24-00 | 194 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-25-00 | 195 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-26-00 | 196 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-27-00 | 197 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-28-00 | 198 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-29-00 | 199 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-30-00 | 200 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-31-00 | 201 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-32-00 | 202 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-33-00 | 203 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-34-00 | 204 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-35-00 | 205 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-36-00 | 206 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-37-00 | 207 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-38-00 | 208 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-39-00 | 209 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-40-00 | 210 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-41-00 | 211 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-42-00 | 212 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-43-00 | 213 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-44-00 | 214 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-45-00 | 215 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-46-00 | 216 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-47-00 | 217 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-48-00 | 218 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-49-00 | 219 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 186-762-50-00 | 220 | C | 1.0 | 0.0 | \$23,823.41 | 0.0 | 0.0 | \$0.00 | \$23,823.41 | Orchard Run Unit 2 | |
| 188-250-41-00 | 221 | G | 1.0 | 0.0 | \$34,053.29 | 0.0 | 0.0 | \$0.00 | \$34,053.29 | NMC LLC | |
| TOTAL | | | 1,095.0 | 851.5 | \$30,735,000.00 | 350.0 | 1,294.0 | \$11,003,840.34 | \$19,731,159.66 | 223 Parcels | |

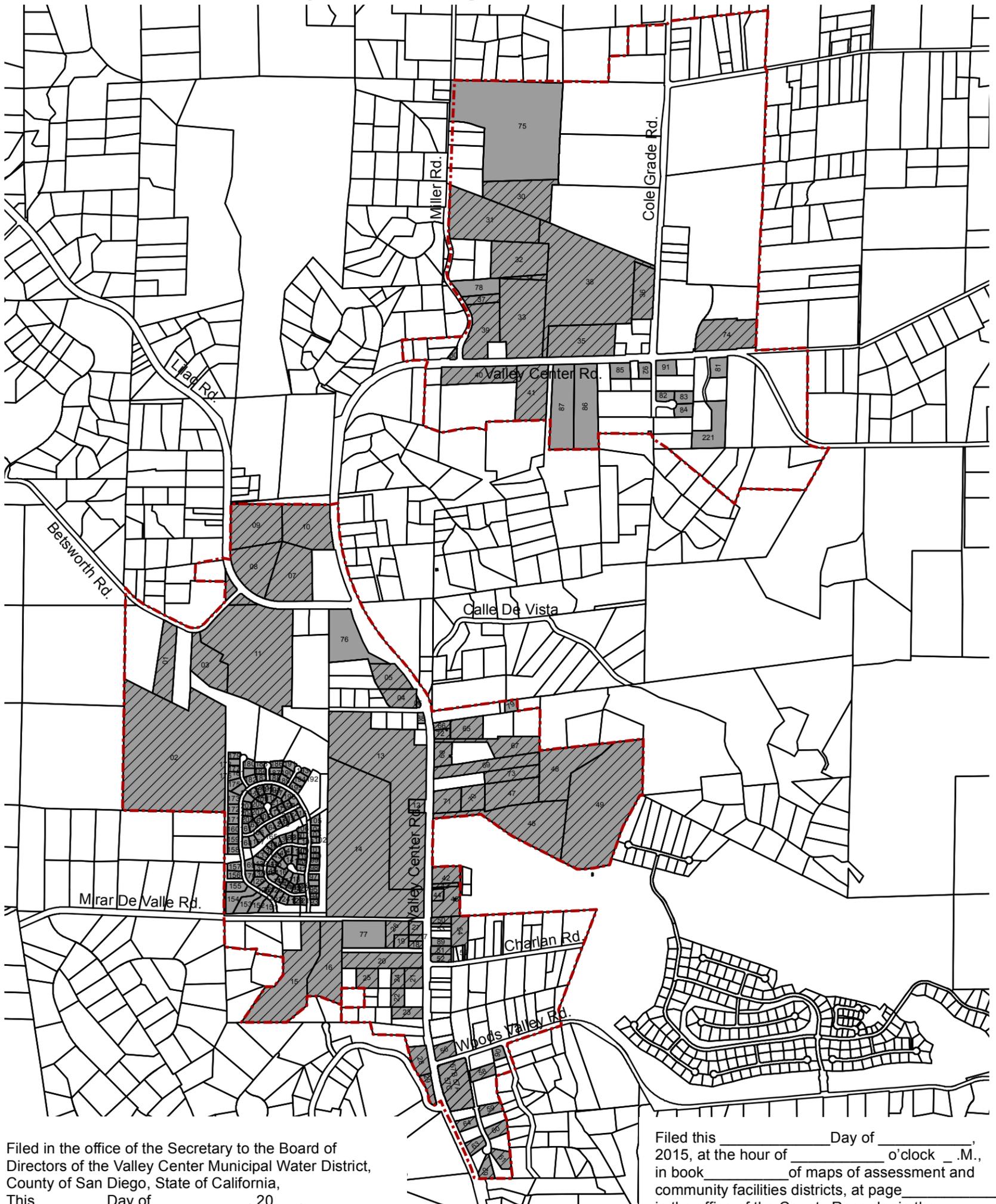
⁽¹⁾ Refer to Engineer's Report for definition of equivalent dwelling units (EDUs) and apportionment methodology.

⁽²⁾ Parcels with an increase in their Change and Modification Including Annexation No. 1 Assessment Amount over the Original AD No. 2012-1 Assessment Amount will be subject to the Proposition 218 Balloting

SECTION VI. ASSESSMENT DIAGRAM

Below is a reduced copy of the Assessment Diagram showing the parcels included in the Assessment District and the lines of each parcel of land within the District. The diagram includes only those parcels of land whose owners have executed a Wastewater Service Agreement with VCMWD and is attached as Exhibit B of this Report.

**Proposed Boundaries of Annexation No. 1 to Assessment District
No. 2012-1 (South Village Wastewater Expansion Project),
Valley Center Municipal Water District,
County of San Diego, State of California**



Filed in the office of the Secretary to the Board of Directors of the Valley Center Municipal Water District, County of San Diego, State of California, This _____ Day of _____, 20____.

Filed this _____ Day of _____, 2015, at the hour of _____ o'clock ____ M., in book _____ of maps of assessment and community facilities districts, at page _____ in the office of the County Recorder in the County of San Diego, California.

Christine Johnson, Secretary to the Board of Directors, Valley Center Municipal Water District

County Recorder
County of San Diego
State of California

I hereby certify that the map showing proposed boundaries of Annexation No. 1 to Assessment District No. 2012-1 (South Village Wastewater Expansion Project), Valley Center Municipal Water District, County of San Diego, State of California, was approved by the Board of Directors of the Valley Center Municipal Water District at a regular meeting thereof, held on the _____ Day of _____, 20____, by its Resolution No. _____.

Note:
For a detailed description of the lines and dimensions of lots or parcels shown on this map, refer to the county assessor's maps which shall govern with respect to all details concerning the lines and dimensions of such lots or parcels.

Christine Johnson, Secretary to the Board of Directors, Valley Center Municipal Water District

-  Boundary
-  Original Parcels
-  Parcels
-  Benefit Area Parcels
-  Diagram Number

KOPPEL & GRUBER
PUBLIC FINANCE

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