



**EL DORADO HILLS COMMUNITY SERVICES DISTRICT
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

FINAL ENGINEER'S REPORT

FISCAL YEAR 2010-11

JUNE 2010

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

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INTRODUCTION

OVERVIEW

The El Dorado Hills Community Services District ("EDHCSD") has formed a number of Landscape and Lighting Assessment Districts (the "Assessment District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within the Assessment Districts. The boundary of each Assessment District is shown in this Engineer's Report ("Report") and includes all assessable parcels therein.

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvement and services expenditures that would be funded by the proposed 2010-11 assessments, determine the benefits received from the lighting and landscaping maintenance and improvements by property within EDHCSD and the method of assessment apportionment to lots and parcels within EDHCSD. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article"). For a more complete description of the Act and the Article, please refer to Appendix A and Appendix B.

This Report describes the Assessment Districts, any new annexations, changes to the Assessment Districts, and the proposed assessments for fiscal year 2010-11. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Assessment Districts.

In each year for which the assessments will be levied, the EDHCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 11, 2010.

The Board has preliminarily approved this Engineer's Report and the proposed assessments by resolution, a notice of assessment levies has been published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing was originally scheduled for June 14, 2010 but has been continued until July 8, 2010.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of the EDHCSD, may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board would consider approval of a resolution confirming the assessments for fiscal year 2010-11. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2010-11.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the Assessor's Office. The El Dorado County Auditor/Controller uses Assessment Numbers and specific Fund Numbers, to identify on the tax roll, properties assessed for special district benefit assessments. These numbers are shown by Assessment District in detail in the Report.

PROPOSITION 218

Many of these Assessment Districts were formed prior to the passage of Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article XIIC and XIID of the California Constitution. (Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.) Although these assessments are consistent with Proposition 218, the California judiciary has generally referred to pre-Proposition 218 assessments as "grandfathered assessments" and held them to a lower standard than post Proposition 218 assessments.

Other Assessment Districts that were formed after Proposition 218 are consistent with the approval procedures and requirements imposed by Proposition 218.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. v SANTA CLARA COUNTY OPEN SPACE

AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court upheld an assessment that was 100% special benefit on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefit associated with improvements and services was not explicitly calculated and quantified.

This Engineer's Report and the assessments are consistent with the SVTA vs. SCCOSA, Dahms and Beutz decisions and with the requirements of Article 13C and 13D of the California based on the following factors:

1. The assessment revenue derived from real property in each Assessment District is extended only on specifically identified improvements and/or maintenance and servicing of those improvements in that Assessment District and other improvements in the Assessment Districts that confer special benefits to property in that Assessment Districts.
2. The use of Assessment Districts ensures that the improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the Assessment District.
3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each Assessment District benefit the properties in that Assessment District in a manner different in kind from the benefit that other parcels of real property in the EDHCSA derive from such improvements, and the benefits conferred on such property in each Assessment District are more extensive and direct than a general increase in property values.
4. The assessments paid in each Assessment District are proportional to the special benefit that each parcel within that Assessment District receives from such improvements and the maintenance thereof because:
 - a. The Engineer's Report specifically identifies the permanent public improvements that the assessments will finance;
 - b. The costs of such improvements are estimated and calculated; and
 - c. Such improvement and maintenance costs in each Assessment District are allocated to each property within each Assessment District based upon the estimated special benefits received from the improvements.
5. The general benefits from the assessments have been calculated and quantified in a manner consistent with the guidance provided by Dahms and Beutz and the

special benefits to property in the Assessment District reasonably exceed the cost of the assessments.

CERTIFICATES

1. The undersigned respectfully submits the enclosed Engineer's Report and does hereby certify that this Engineer's Report, and the Assessment and Assessment Diagram herein, have been computed by me in accordance with the order of the Board of Directors of the El Dorado Hills Community Services District, adopted on February 11, 2010.

Engineer of Work, License No. C52091

2. I, the Secretary of the Board of Directors, El Dorado Hills Community Services District, El Dorado Hills, California, hereby certify that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed and recorded with me on _____, 2010.

Secretary of the Board of Directors

3. I, the Secretary of the Board of Directors, El Dorado Hills Community Services District, El Dorado Hills, California, hereby certify that the Assessment in this Engineer's Report was approved and confirmed by the Board of Directors on _____, 2010, by Resolution No. _____.

Secretary of the Board of Directors

4. I, the Secretary of the Board of Directors of the El Dorado Hills Community Services District, El Dorado Hills, California, hereby certify that a Copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of El Dorado, California, on _____, 2010.

Secretary of the Board of Directors

5. I, the County Auditor, County of El Dorado, California, hereby certify that a Copy of the Assessment and Assessment Diagram was filed in the office of the County Auditor of the County of El Dorado, California, on _____, 2010.

County Auditor

PLANS AND SPECIFICATIONS

The work and improvements (the "Improvements") undertaken by the El Dorado Hills Community Services District's Landscaping and Lighting Assessment Districts (the "Assessment District(s)") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment Districts as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the El Dorado Hills Community Services District. Plans and specifications for these improvements have been filed with the General Manager of the El Dorado Hills Community Services District and are incorporated herein by reference.

"Installation" means the construction of public improvements, including, but not limited to, land preparation, (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

DESCRIPTION OF THE DISTRICTS

SERVICES FOR INDIVIDUAL DISTRICTS.

The Assessment Districts provide for the installation, maintenance and servicing of Improvements located within the Assessment Districts or areas within EDHCS. The following table provides a summary of the Improvements funded in the individual Assessment Districts. A more detailed description of the Improvements is provided following the summary table.

Table 1 – Summary of Improvements for Assessment Districts

Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta
Landscape and Irrigation, Walkway, Entry Signs (2), Street Lights (2)	Landscape and Irrigation, Street Lights (4), Fencing, Entry Sign Walls (3)	Kalitheia Park 18 Acre Community Park	Landscape and Irrigation, Walkway, Masonry Wall, Street Lights (9)	Landscape and Irrigation, Walkway, Street Lights (4)	Landscape and Irrigation, Entry Sign Wall, Walkways, Landscape Lighting, Streets Lights (5)	Landscape and Irrigation, Entry Sign Wall, Fencing, Landscape Lighting, Walkway, Street Light (1)
Lake Forest	Marina Hill	Highland Hills 3	Wild Oaks ¹	Bass Lake	Roadway	Highland Hills 1 & 2
Landscape and Irrigation, Street Lights (1), Entry Sign	Street Lights (1), Street Median	Fencing, Street Lights (1), Landscaping	Nature area with Unimproved Trails, Sign, and Kiosk	Landscape and Irrigation, Walkway, Sign Walls, Street Median, Street Lights (37), Fencing, Landscape Lighting, Masonry Walls, and Open Space.	Landscape and Irrigation.	Landscape and Irrigation, Fencing and Gates, Site Lighting
Creekside Greens	Francisco Oaks	Silva Valley	Highland View	Hollow Oaks	North Commercial Blvd	Valley View
1.7 Acre Neighborhood Park, Landscape and Irrigation, Entry Sign Walls, Walls and Fencing, Walkway, Street Lights (1), Pond and Open Space	Shrubs and Trees Irrigation Systems, Masonry Walls, Walkway	1 Acre Developed Park, 0.75-Acre Archeological Preservation Area with American Indian Grinding Rocks, Benches and Trails; 1.75 Acres Open Space, Street Lights (9)	4 Acre Park Irrigation, Turf Area, Concrete Walk, Concrete Header, Planting / Bark Area, Electric Service	1.7 Acre Park, Landscaping, Turf, Irrigation Systems, Trees, Shrubs, Ground Cover, Tubular Steel Fencing, Gate and Turf Stone, Street Lights (6)	Landscaping, Irrigation Systems, Hardscaping, EDH Entry Monument, 24 street lights, Litter removal	41.4 acres of community, neighborhood and school parks
Hawk View	Bell Ranch					
.90 Acre Neighborhood Park, Open Space, 2 Street Lights, Entry monument, medians and sidewalks	1.8 Acre Neighborhood Park, Open Space, Trails, 2 street lights, Entry Monument, medians, landscaping					

¹ Only natural, open space is included. There are no additional landscaping improvements. There are no lighting improvements within the Assessment District.

ASSESSMENT DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED

A description of the boundaries, areas maintained and Improvements are described in detail below for each Assessment District.

Stonegate

This District contains all parcels within the Stonegate Village development. Areas of improvement are:

- 3,700 square feet of landscaping at the St. Andrews Drive entrance. Landscaping includes trees, shrubs, ground cover, and an irrigation system
- Two (2) wooden entry signs.
- Two (2) streetlight located at Tam O'Shanter & St. Andrews Drive; Harvard Way and Silva Valley Parkway
- A firebreak within the Stonegate subdivision on the west and north boundary.
- 83,000 square feet of landscaping along the north side of Harvard Way and the west side of Silva Valley Road, adjacent to the Stonegate subdivision. Landscaping includes trees, shrubs, turf, natural grass, and an irrigation system.
- 34,628 square feet of concrete walkways on the north side of Harvard Way and the west side of Silva Valley Road.

Green Valley

This District contains all parcels within the Green Valley Hills development. Areas of improvement are:

- 93,980 square feet of Landscaping along the eastern boundary of the subdivision fronting on Salmon Falls Road and Lakehills Drive, from Green Valley Road to the northern boundary of the subdivision. The landscape corridor along the southern boundary of the subdivision on Green Valley Road. Landscaping includes trees, shrubs, ground cover, and an irrigation system
- 3,855 linear feet of redwood fencing and forty (40) brick pilasters along Lakehills Drive, Salmon Falls Road and Green Valley Road.
- Two (2) entry signs at Salmon Falls Road & Village Center Drive. One (1) entry sign at Salmon Falls Road & Green Valley Hills Road.

- Four (4) streetlights located at Village Center Drive & Kensington Drive; Village Center Drive & Bancroft Drive; Village Center Drive & Salmon Falls Road; Village Center Drive & Bates Circle.

Promontory

This District contains all parcels within the Promontory Villages 1, 2, 3, 4, 5, 6, 7 and 8. The improvements maintained and serviced throughout the District include:

Kalitheia Park:

- Large irrigated turf play area with additional irrigated landscaped areas consisting of trees, shrubs, and ground cover.
- Natural landscaped areas consisting of native Oak trees and several large rock formations
- Lighted off-street parking lot
- Covered picnic/shade structures
- Picnic tables, BBQs, park benches, and trash receptacles
- Drinking fountain
- Tot lot play structure
- Natural Rock & Masonry retaining walls
- Sport field is a combination of Baseball field, & Soccer field,
- One (1) monument entry sign consisting of rock masonry with brass letters.
- Irrigation system including a pump
- Hardscape areas which include paved walkways and wrought iron fencing.

Promontory Community Park:

- Large irrigated turf play area with additional irrigated landscaped areas consisting of trees, shrubs, and ground cover.
- 95,982 square feet of lighted parking lot, pedestrian walkways and tennis courts.
- Sports fields including two (2) baseball fields, one (1) synthetic turf soccer field and one (1) synthetic turf bocce ball field with six (6) sport court bleachers and two(2) electronic scoreboards.
- Three (3) shaded playgrounds and one (1) sprayground
- Two (2) uncovered picnic areas
- One (1) covered group picnic area with ten picnic tables and large BBQ
- Two (2) restroom buildings
- Four (4) drinking fountains
- 5,874 linear feet of chain link fence, wrought iron fence and masonry walls.
- Twenty (20) park benches and ten (10) trash receptacles.

Services provided include all necessary service, operations and maintenance required to keep the improvements in a healthy, vigorous condition.

Oakridge

This District contains all parcels within the Oak Ridge Village development. Areas of improvement are:

- 38,410 square of landscaping and irrigation along the east side of El Dorado Hills Boulevard, the east side of Tah-Nee Way along the wall on the southeast corner of the intersection of Harvard Way and Tah-Nee Way, and the median on Woedee Drive.
- Nine (9) street lights located at Woedee Drive; Adams Court; Tah-Nee Way; northeast corner of El Dorado Hills Blvd. & Woedee Drive; southeast corner of Harvard Way & Tah-Nee Way.
- 25,522 square feet of CMU/stucco wall running along Tah-Nee Way, Harvard Way, El Dorado Hills Blvd., and the southern boundary of the subdivision.
- 35,500 square feet of asphalt pedestrian walkway along El Dorado Hills Blvd.

Oaktree

This District contains all parcels within the Oak Tree Village development. Areas of improvement are:

- Three (3) streetlights located at Downieville Drive & El Dorado Hills Boulevard; Timberline Ridge Road & El Dorado Hills Boulevard; Campbell Ranch Road & El Dorado Hills Boulevard; ;
- 11,400 square feet of landscaping in the landscape easement south of Green Valley Road adjacent to Oak Tree Village along the east and west sides of El Dorado Hills Boulevard to Timberline Ridge Road and the pedestrian walkway along the west side of El Dorado Hills Boulevard to Telegraph Hill Road.
- 12,500 square feet of asphalt pedestrian walkway along the west side of El Dorado Blvd. to Telegraph Hill Road.

Crescent

This District contains all parcels within the Crescent Ridge subdivision. Areas of improvement are:

- 48,743 square feet of landscaping and irrigation along the east and west sides of Finders Way in Lots A, B, C, & D. Landscaping includes trees, shrubs, native grasses, and an irrigation system
- 67,903 square feet of open space area.
- Stone faced entry sign at subdivision entryway along Finders Way.
- 32 stone faced bollards.
- 3,250 square feet of asphalt pedestrian walkways.

- Five (5) streetlights located at Finders Way & Platt Circle #746; Platt Circle #747; Platt Circle & Finders Way #748; Platt Circle & Arches Way; Park Drive & Arches Way.

Additional Improvements – Zone B

- Approximately 4,420 sq. ft. of median/island located on Smokey Mountain Circle adjacent to Lots 105 and 106 of Crescent Hills, Unit 1, 4,400 sq. ft. of bark ground covering around an existing Blue Oak tree.

Maintenance of the median/island includes weed control; bark replacement as needed, and an annual inspection of the oak tree by a certified arborist. No water service is included.

La Cresta

This District contains all parcels within the La Cresta development Units 1, 2 & 3. Areas of improvement are:

- 5,407 square feet of landscaping along Wilson Boulevard beginning at Ridgeview Drive near the La Cresta entryway monument, the eastern boundary of the La Cresta 1 subdivision, and ending at the La Cresta 3 southern boundary.
- 41,260 square feet of weed abatement.
- 800 linear feet of stucco wall with wrought iron fence.
- 1,018 linear feet of wrought iron fence.
- 1,337 linear feet of wooden fence.
- 165 linear feet of stucco entry sign wall with lights located at the corner of Wilson Blvd and Ridgeview Dr.
- 12,240 square feet of concrete walkway
- One (1) streetlight located at Wilson Blvd and Ridgeview Dr.

Lake Forest

This District contains all parcels within the Waterford and Winter Haven subdivisions. Areas of improvement are:

- 7,900 square feet of limited landscaping and irrigation along the west side of Lakehills Drive, adjacent to Waterford and Winterhaven subdivisions. Landscaping includes trees, shrubs, native grasses, and irrigation system.
- One street light at the intersection of Lakehills Drive and Cromwell Court.
- Entry sign at the intersection of Lakehills Drive and Cromwell Court.

Marina Hill

This District contains all parcels within the Marina Hill Unit 6 subdivision.

- One street light at the intersection of Outrigger Court and Outrigger Drive.
- One street median on Outrigger Court.

Highland Hills 3

This Zone contains all parcels within the Highland Hills #3 development. Areas of improvement are:

- 2,298 linear feet of redwood fencing with thirty-seven (37) brick pilasters along Silva Valley Road.
- One street light located on the north side of West Gilmore Way.
- 10,000 square feet of landscaping.

Wild Oaks

This District contains all parcels within the Timberline Village, Fairchild Village, Oak Tree Village, Franciscan Village, Crown Village, Crown Valley and St. Andrews (north portion) subdivisions. The District lies generally south of Green Valley Road, north of the SMUD PG&E Easement, west of Silva Valley Road and to the western boundaries of the Francisco Oaks, Crown Village and Crown Valley subdivisions.

- 8.2 acres of native oak trees and grass including unimproved trails.
- 2,400 lineal feet of Barbwire fence and a 5 rail galvanized access gate.
- Three (3) park signs, benches and trash receptacles.

Bass Lake

This Assessment District contains all parcels within the Bass Lake Village development. Areas of improvement are:

- 47,769 square feet of landscaping along Bass Lake Road, the entrance, along Alyssum Circle, and Tea Rose Drive. The landscaping includes trees, shrubs, turf, natural grass, and an irrigation system
- 1,190 linear feet of wooden rail fence with twenty-seven (27) brick pilasters along Bass Lake Road at the entrance of the project.
- Twenty-one (21) streetlights located at the intersections in units 1 and 2.
- 11,058 square feet of concrete walkway along Bass Lake Road.
- 139,548 square feet of Open Space located on Lots A, B-1, and B-2.
- Entry sign walls and lighting at entrance to project. The monument sign is 19'W x 15'H with plastic lettering.
- 115 lineal feet of masonry block wall located on Bass Lake Road streetside.

Additional Improvements – Zone B

- 42,532 square feet landscaping and irrigation.
- 360 linear feet of tubular steel fencing.
- 387 linear feet of concrete header, six inch wide.
- Two (2) monument entry signs.
- 1,042 lineal feet of masonry wall.
- 800 square foot median at Madera Parkway.
- Fifteen (15) 3' x 3' x 6.5' stone pilasters.
- Landscape lighting system.
- Sixteen (16) Street Lights.

Roadway

This Assessment District contains all parcels within the boundaries of the EDHCSD and includes zones of benefit for the identified parcels that are subject to the assessments. Areas of improvement include landscape medians, setback landscaping and street lighting along major roadways in EDHCSD with a total of 225,850 square feet of landscaping and irrigation.

Highland Hills 1, 2 & 4

This Zone contains all parcels within the Highland Hills Units #1, 2 and 4 development. Areas of improvement are:

- 2495 square feet landscaping along Silva Valley Road at the entrance to the development. The landscaping includes trees, shrubs, turf, natural grass, and an irrigation system.
- Five (5) streetlights.
- Accent lights (6 each).
- Entryway signing and pilasters.
- 114 linear feet of tubular steel fencing and gates.

Creekside Greens

This District contains all parcels within the Creekside Greens subdivision. Areas of improvement are:

- 1.7 acre neighborhood park.
- 68,000 square feet of landscaping including planting for all park (Lot 'A') and landscape corridors including trees, shrubs, vines and lawn within the park and landscape corridors.
- Lot A-2 , pond and wetlands including pond aeration system, pond and wetlands interpretive sign.

- Irrigation systems including a pump.
- 2 masonry sign walls and 536 linear feet concrete masonry sound wall.
- 13,908 square feet concrete walkway, bicycle path, pedestrian walkways, and concrete mow bands.
- 2,985 linear feet of tubular steel fencing and 300 linear feet of cyclone fencing.
- 200 linear feet concrete header, six inch wide.
- One (1) play structure

- One (1) drinking fountain
- Three (3) park security lights and one (1) streetlight
- Additional site amenities include barbecues, picnic tables, trash receptacles and doggie pots

Francisco Oaks

This District contains all parcels within the Francisco Oaks subdivision. The district contains the landscaped area and masonry walls along Francisco Drive, Brittany Way, Coronado Drive, and Cambria Way within the Francisco Oaks Subdivision. Areas of improvement are:

- Approximately 21,685 square feet of landscaping consisting of turf, trees, shrubs, ground cover, and irrigation system.
- 2,322 linear feet of masonry wall.
- 7,500 square feet of asphalt walkway.

Silva Valley

This District contains all parcels within the Timberline Village and Fairchild Village subdivisions. Areas of improvement are:

- 108,698 square feet of landscaping located on the west side of Silva Valley Road, north and south of Fairchild Drive and Charter Way and at the pedestrian bridge area adjacent to New York Creek. Landscaping includes trees, shrubs, ground cover, and an irrigation system
- 7,063 linear feet of redwood fence with eighty-three (83) brick pilasters located along Silva Valley Road.
- Four (4) brick entry sign walls located on the corners of Fairchild Dr. and Silva Valley Road and at Charter Way and Silva Valley Road. The brick sign wall is 4 ½'H x 14 ½' W containing metal lettering.
- One (1) 500 square foot pedestrian foot bridge at New York Creek.
- 43,279 square feet of concrete walkway along Silva Valley Road, Charter Way, Fairchild Dr, and the pedestrian foot bridge.
- Nine (9) Street Lights at the following locations: Charter Way and Silva Valley Road; Fairchild Drive and Silva Valley Road; East and West entrance of pedestrian bridge (decorative lamps); Timberline Ridge and Silva Valley Road;

Shortridge Court and Silva Valley Road; Elbe Court, New York Creek Court (decorative lamp); Shortridge Court. (decorative lamp)

- One (1) acre developed park including irrigated turf, walkways, benches, picnic tables and playground and other site amenities such as a drinking fountain and doggie pot.
- Two (2) park signs, one for the developed park and one for the Indian grinding rock.
- .75-acre archeological preservation area with American Indian grinding rocks, benches and trails;
- 1 acre of preserved open space.

Highland View-Highland Hills-Sterlingshire Village

This District contains all parcels within the Sterlingshire Village, Highland Village, Highland Village II and III and Highland View subdivisions. Areas of improvement are:

- 4-acre park site.
- 120,509 square feet of irrigation which includes a pump.
- 113,920 square feet of turf area.
- 5,844 square feet of concrete walk.
- 305 linear feet of concrete header.
- 59,184 square feet of planting/bark area which includes trees & shrubs.
- Electric Service
- Picnic tables, barbeque, trash receptacles, doggie pots and benches
- Playground structures and related site improvements
- One (1) Drinking fountain
- Signage

Hollow Oaks

Hollow Oaks includes the all parcels within the Hollow Oaks subdivision. Areas of improvement are:

Laurel Oaks Park

- Approximately 1.7 acres of landscaping at the park site consisting of turf and irrigation system, trees, shrubs & ground cover, picnic tables, barbeques, drinking fountain and benches.
-
- 325 lineal feet of tubular steel fencing and gate (open space areas)
- 2,164 square feet of turf stone (access road)
- 51,088 square feet of turf area.
- 3,258 square feet of walkways.
- 2,071 square feet of basketball court
- One (1) monument park entry sign.

- One (1) tot lot play structure
- Six (6) streetlights.

Lot C:

This area is a gated emergency access road with an automatic gate, asphalt roadway which includes landscaped areas along the both sides of the roadway. Landscaped area includes trees, shrubs and bark.

North Commercial Boulevard

This District contains parcels along the northern portion of El Dorado Hills Boulevard. Areas of improvement are:

- Approximately 133,810 square feet of landscaping consisting of turf, trees, shrubs, irrigation system and groundcover.
- 37,125 square feet of concrete walkways.
- 24 street lights

Valley View

This District contains within the Valley View specific plan. Areas of improvement are:

Community Park

- 40,000 SF Aquatic / Community Center including a gym, meeting rooms, patio, kitchen, locker rooms, indoor basketball courts, indoor running track, and indoor recreation / lap pool.
- Outdoor aquatic center including a wave pool, splash and slide activity area, lazy river, competition lap pool, diving pool, and picnic area.
- 10 lighted tennis courts
- 6 picnic shelters with tables and grills
- Gazebo
- Large central plaza with splash or spray water feature
- Linear water feature
- 1.1-acre dog park
- 2 outdoor basketball courts
- 10,000 SF Maintenance Facility
- Three parking lots and parallel on-street parking
- Large play area
- Large turf area
- 1.3-acres of botanical gardens
- Trails and paths through natural open space
- Interpretive signs

- 30,000 SF administrative facilities

Elementary School Park

- 2 multi-use sports fields
- picnic area
- play structures
- trails and paths
- restroom

North Park

- 110 person amphitheatre
- Council ring
- Picnic areas with tables
- Walking Trails
- Exercise course
- Interpretive signs
- Restroom
- Open space trails
- Onsite parking

South Park

- 2 full-size basketball courts
- 2 play areas
- Picnic area with grills and tables
- Horseshoe pit
- Bocce court
- Large turf area
- Running trail
- Wayfinding kiosk
- Open space trails
- Onsite parking

Hawk View

- .90 Acres of parkland which includes the following site furnishings: 1 Play structure, 50 CY Fibar fall zone material, 4 Benches, 1 Barbeque, 2 Tables, 1 Trash receptacle, 1 Drinking fountain
- 1.4 Acres of open space
- 2 Street lights
- 1 Entry monuments
- 3 Medians

- 260 LF concrete mow curb
- 4300 SF concrete sidewalk/pads

Bell Ranch

- 1.80 Acres of landscaped parkland which includes the following site furnishings: 1 Play structure, 50 CY Fibar fall zone material, 8 Benches, 2 Barbeque Grills, 6 Tables, 1 Trash receptacle, 1 Drinking fountain, 1 Park entry sign, 1 Water Feature, 1 Shade structure
- 3.97 Acres of open space
- Streetscaping fronting the park.
- 2475 LF pedestrian trails
- 2 Street lights
- 1 Entry monument
- 1 Park kiosk/information sign
- 2 Medians
- 379 LF concrete mow curb
- 10,854 SF concrete sidewalk/pads
- 1 ADA Ramp
- 11,050 SF asphalt parking lot

LEVY SUMMARY BY DISTRICT

Table 2 – FY 2010-11 Assessment Revenues

District Designation	District Name	Assessment Levy	M&O	Debt Service	Roadway	FY 2010-11 Proposed Levy Per Unit		FY 2010-11 Maximum Levy Per Unit		
						Zone A	Zone B	Zone A	Zone B	
20	Stonegate	\$46,623				\$104.07		\$104.07		
3	Green Valley	\$17,072				\$76.90		\$76.90		
25	Promontory	\$189,862				\$256.57		\$256.57		
5	Oakridge	\$16,498				\$289.44		\$289.44		
7	Oaktree	\$15,312				\$87.00		\$128.18		
15/16	Crescent	\$12,776					\$58.92	\$64.50	\$117.84	\$129.00
17	La Cresta	\$16,147				\$158.30		\$158.30		
18	Lake Forest	\$18,379				\$38.13		\$38.13		
26	Marina Hill	\$0				\$0.00		\$335.82		
22	Highland Hills 3	\$10,773				\$399.00		\$985.00		
27	Wild Oaks		\$0			\$0.00		\$28.00		
27	Wild Oaks			\$73,240		\$65.51		\$70.00		
8	Silva Valley	\$77,316				\$210.67		\$210.67		
12	Bass Lake A	\$27,522				\$99.00		\$99.00		
13	Bass Lake B	\$7,350				\$25.00		\$411.92		
28	Roadway				\$150,090	\$30.00		\$30.00		
21	Highland Hills 2	\$19,738				\$224.30		\$224.30		
23/24	Creekside	\$42,485					\$232.78	\$82.00	\$665.09	\$234.28
30	Francisco Oaks	\$25,500				\$250.00		\$423.70		
31	Highland View	\$50,680				\$109.46		\$109.46		
33	Hollow Oaks	\$34,239				\$345.85		\$345.85		
37	North Commercial Blvd	\$137,494				\$1,036.75		\$2,170.29		
38	Valley View	\$975				\$1.40		\$587.14		
39	Bell Ranch	\$0				\$0.00		\$856.12		
40	Hawk View	\$0				\$0.00		\$541.84		
	Total:	\$766,741	\$0	\$73,240	\$150,090					

The authorized maximum assessment rates for Silva Valley, Highland View-Highland Hills-Sterlingshire Village and Hollow Oaks is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2008 to December 2009 was 2.613%. Therefore, the maximum authorized assessment rates for Silva Valley, Highland View-Highland Hills-Sterlingshire Village and Hollow Oaks for fiscal year 2010-11 is increased by 2.613%.

The authorized maximum assessment rates for Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory and Stonegate is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"). As the amount of the annual increase in the CPI from December 2008 to December 2009 is 2.613%, the maximum authorized levy rate

for fiscal year 2010-11 is 2.613% above the maximum levy rate for fiscal year 2009-10 for Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory and Stonegate.

The authorized maximum assessment rates for North Commercial Blvd, Valley View, Bell Ranch and Hawk View is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI") plus an additional 1%. As the amount of the annual increase in the CPI from December 2008 to December 2009 is 2.613%, the maximum authorized levy rate for fiscal year 2010-11 is 3.613% above the maximum levy rate for fiscal year 2009-10 for North Commercial Blvd, Valley View, Bell Ranch and Hawk View.

Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2010-11 are as listed in Table 2 - FY 2010-11 Assessment Revenues on the previous page. The proposed assessment rate for FY 2010-11, which can be equal to or less than the maximum authorized assessment rate, is listed in this table as well.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report explains of the benefits to be derived from the Improvements and the methodology used to apportion the total assessment to properties within the Assessment Districts.

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment Districts over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. The apportionment of special benefit is a two step process: the first step has been to identify the types of special benefit arising from the improvements and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

This section of the Engineer's report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Assessment Districts.

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"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."

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the Improvements to be

provided with the assessment proceeds. These types of special benefit are summarized as follows:

- A. PROXIMITY TO IMPROVED LANDSCAPED AREAS AND OTHER PUBLIC IMPROVEMENTS WITHIN THE ASSESSMENT DISTRICTS.
- B. ACCESS TO IMPROVED LANDSCAPED AREAS AND OTHER PUBLIC IMPROVEMENTS WITHIN THE ASSESSMENT DISTRICTS.
- C. IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICTS.
- D. EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS.
- E. CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL AND COMMERCIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties from similar park improvements in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed herein further strengthen the basis of these assessments.

Moreover, the Dahms decision further clarified that certain services and improvements funded by assessments, that are over and above what otherwise would be provided and

that other property in general and the public do not share or receive are 100% special benefit. The assessment funded services upheld by Dahms included streetscape maintenance and security services.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

- **Proximity to improved landscaped areas within the Assessment Districts**

Only the specific properties within close proximity to the Improvements are included in the Assessment Districts. Each of the Assessment Districts has been narrowly drawn to only include the properties that receive special benefits from the Improvements. Therefore, property in the Assessment Districts enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment Districts do not share.

In absence of the assessments, the Improvements would not be provided and the public improvements funded in the Assessment Districts would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment Districts, they provide a direct advantage and special benefit to property in the Assessment Districts.

- **Access to improved landscaped areas within the Assessment Districts**

Since the parcels in the Assessment Districts are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas and other public improvements that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment Districts.

- **Improved views within the Assessment Districts**

The EDHCSO, by maintaining permanent public improvements funded by the assessments in each Assessment District, provides improved views to properties in the Assessment Districts. The properties in the Assessment Districts enjoy close and unique proximity, access and views of the specific Improvements funded in their Assessment District; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment Districts.

- **Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements**

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment Districts, the residential, commercial and other benefiting properties in the Assessment Districts do not have large outdoor areas and green spaces. The landscaped areas within the Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties in the Assessment Districts because such properties have uniquely good and close proximity to the Improvements.

- **Creation of Individual Lots for Residential and Commercial Use That, in Absence of the Assessments, would not have been Created**

In most of the Assessment Districts, the original owner/developer(s) of the property within the Assessment Districts agreed unanimously to the assessments. The assessments provide the necessary funding for public improvements that were required as a condition of development and subdivision approval. Therefore, such assessments allowed the original property to be subdivided and for development of the parcels to occur. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Therefore, in absence of the assessments, the lots within most of the Assessment Districts would not have been created. These parcels, and the improvements that were constructed on the parcels, are direct advantage and special benefit from the assessments.

GENERAL VERSUS SPECIAL BENEFIT

In absence of the assessments, the Improvements in each Assessment District would not be provided, so the Improvements are "over and above" what otherwise would be provided. Many of the parcels would not even exist if the assessments were not established because an assessment for the specific Improvements within the Assessment Districts was a condition of development approval.

All of the Assessment proceeds derived from each Assessment District will be utilized to fund the cost of providing a level of tangible "special benefits" in the form of proximate landscaping, lighting, and other permanent public improvements. The Assessments are also structured to provide specific Improvements within each Assessment District, further ensuring that the Improvements funded by the Assessments are of specific and special benefit to property within each Assessment District.

Although these Improvements may be available to the general public at large, the public landscaping and other public improvements in each Assessment District were specifically designed, located and created to provide additional and improved public resources for the direct advantage of property inside the Assessment District, and not the public at large. Other properties that are either outside a Assessment District or within an Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. Moreover, many of the homes and other improvements on parcels in the Assessment Districts would not have been built if the Assessments were not established because an assessment for public landscaping and lighting was a condition of development approval.

It is also important to note that the improvements and services funded by the assessments in Pomona (Dahms) are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Moreover, the most significant special benefit to property in the Assessment District from the Assessments is the creation of new lots for residential, commercial and other types of development. Similar to the Pomona services, the creation of lots is a tangible special benefit that is enjoyed by the properties in the Assessment District and is not provided to other real property in general or the public at large. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Improvements, particularly setback landscaping improvements.

BENEFIT FINDING

In summary, real property located within the boundaries of the Assessment Districts distinctly and directly benefits from closer proximity, access and views of Improvements funded by the Assessments, the creation of developable parcels and from the extension of usable land area provided by the assessments. The Improvements are specifically designed to serve local properties in each Assessment District, not other properties or the public at large. The Assessment Districts have been narrowly drawn to include those parcels that receive a direct advantage from the Improvements. The public at large and other properties outside the Assessment Districts receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

Without the Assessments, the public improvements within the Assessment Districts would not be maintained and would turn into brown, unmaintained and unusable public improvements and public lands. If this happened, it would create a significant and material

negative impact on the desirability, utility and value of property in the Assessment District. Most importantly, without the Assessments, the developed properties would not exist, because the subdivisions and development proposals would not have been approved. The Improvements are, therefore, clearly above what otherwise would be provided and the Improvements uniquely and specially benefit parcels in the Assessment District in a way that is not enjoyed by the general public or other property. We therefore conclude that all the landscaping Improvements funded by the Assessment are of special benefit to the identified benefiting properties located within the Assessment Districts and that the value of the special benefits from such Improvements to property in the Assessment Districts reasonably exceeds the cost of the Assessments for every assessed parcel in the Assessment Districts. (In other words, as required by Proposition 218: the reasonable cost of the proportional special benefit conferred on each parcel reasonably exceeds the cost of the assessments.) Any general benefits to surrounding properties outside of the Assessment Districts, if any there were, are collateral and conferred concomitantly.

Although the analysis summarized above concludes that the benefits are solely special, as described above, consideration is made for a portion of the benefits from park and recreation Improvements being general because such improvements can be used by the public at large. Therefore, a more conservative approach for park and recreation Improvements is to estimate a percentage of general benefits from such Improvements and establish a requirement for funding from other sources to cover any general benefits from in the Assessment Districts with park and recreation Improvements.

One measure of general benefits from park and recreation Improvements is the percentage of time such park and recreation Improvements are used by individuals who are not residents, employees, customers or property owners in the Assessment District. Field surveys conducted by SCI in many other similar communities in California have found that for similar local parks such as those within certain Assessment Districts, typically 5% of the park users do not live or work within the Assessment District. This is a measure of the general benefits to the public at large. When people outside the Assessment District use parks, they diminish the availability of parks for property within the Assessment District. Therefore, another 5% of general benefits are allocated for any general benefit to property within the Assessment District and any other benefits to property outside of the Assessment District. Combining these two measures of general benefits, we conclude that 10% of the benefits from the park and recreation Improvements may be general benefits.

For each of the Assessment Districts funding parks and recreation Improvements, the EDHCSD will contribute from sources other than the assessments, a minimum of 10% to cover any general benefits. These contributions will serve to offset any general benefits.

Moreover, the EDHCSD will contribute over \$4.1 million in fiscal year 2010-11 for the maintenance and improvement of community parks, athletic fields, aquatics and other park, recreation and landscaping improvements located throughout the EDHCSD. These

contributions for other permanent public improvements in the EDHCSD more than offset any other general benefits from the Improvements in each Assessment District.

METHOD OF ASSESSMENT

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalent benefit units (SFE or "Benefit Units"). This benefit unit methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is a single family home; such properties are assigned one benefit unit which is one Single Family Equivalent 1 SFE.

Residential Properties

All improved residential properties with a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses and town homes are included in this category.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for El Dorado County, as depicted in the following table, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the District from the 2000 Census and dividing it by the total number of such households, finds that approximately 2.73 persons occupy each single family residence, whereas an average of 2.33 persons occupy each condominium. The ratio of 2.73 people on average for a single family residence and 2.33 people per dwelling unit in a condominium unit results in a population density equivalent of 0.86 for condominiums. Next the relative building areas are factored into the analysis because special benefits are related to the average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of 0.67 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

Commercial / Industrial Properties

The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously

are also related to the average number of people who work at commercial/industrial properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the "SANDAG Study") because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Table 2, the SFE factors for other types of businesses are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial property.

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Table 2 - Commercial/Industrial Density and Assessment Factors

Type of Commercial/Industrial Land Use	Average Employees Per Acre ¹	SFE Units per 1/5 Acre ²
Commercial	24	0.50
Office	68	1.42
Shopping Center	24	0.50
Industrial	24	0.50
Self Storage or Parking Lot	1	0.05
Golf Course	3	0.063

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the fifth acre of commercial/industrial use land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Vacant/Undeveloped Properties

Vacant residential properties are assigned 1.0 SFE.

The procedure used to arrive at each parcel's annual levy amount is:

$$\text{Balance to Levy} / \text{Total Benefit Units in District} = \text{Parcel Levy Amt.}$$

With the exception of the following districts:

Crescent Ridge

Zone B pays an additional amount for maintenance of their entrance sign.

Wild Oaks

All parcels in Wild Oaks, Silva Valley and Oak Tree pay for the bond service (with an exception of 53 pre-payments). This year's amount owed is \$72,005.

The total assessment per parcel cannot exceed \$98.00. We follow the following formula to calculate the assessment amounts for the bond service:

$$\begin{aligned} & \text{amount owed/ number of units} \\ & \text{for maintenance and operations:} \\ & \$98.00 - (\text{amount owed/ number of units}) \end{aligned}$$

Note: The El Dorado County Assessor re-numbered all of the parcels in the Wild Oaks Park 2004 Reassessment District during 2007. Since the configuration of the parcels did not change all liens on the parcels continue to be valid.

Roadway

Exempted from the assessment are parcels of land that are being assessed in other Landscape and Lighting Districts for similar improvements along major roadways. Those Districts include any parcels of land in the core areas of the EDHCSD, Green Valley, Marina, Wild Oaks, Crescent, La Cresta and Lake Forest Zone C. Because of the distance from the improved areas, parcels of land lying south of the Interstate 50 Highway are also deemed to receive no benefit. In addition, parcels of land that are publicly owned or have zero assessed value derive no benefit. All other parcels are deemed to be benefited equally. The procedure used to arrive at each parcel's annual levy amount is:

$$\text{Balance to Levy} / \text{Total Assessable Parcels or Lots in District} = \text{Parcel Levy Amt.}$$

Creekside Zone B

All parcels or lots in Zone B are assessed a maximum assessment of \$234.28 with an exception of the following parcel:

118-090-78-100 10 benefit units
118-090-79-100 10 benefit units
118-100-36-100 6 benefit units

Francisco Oaks

All parcels in Francisco Oaks are assessed one benefit unit with an exception of the following parcel:

112-780-33-1 35 benefit units

North Commercial Boulevard

Vacant parcels are assessed 0.25 SFE per parcel.

Valley View

Vacant parcels are assessed 0.25 SFE per parcel.

Bell Ranch

Vacant parcels are assessed 0.25 SFE per parcel.

Hawk View

Vacant parcels are assessed 0.25 SFE per parcel.

Shell Districts

The El Dorado Hills Community Services District ("EDHCSD") has formed a number of Landscape and Lighting Maintenance Districts ("Districts") in order to provide maintenance and fund the maintenance of improvements within the Districts, which are yet to be activated. The Districts were formed pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the "Act") and are "grandfathered" according to the provisions of Proposition 218. At such time as improvements have been installed and are ready for maintenance, the individual Districts will be activated and an annual assessment will be levied to cover the costs of maintenance. The following Districts are considered to be Shell Districts: Core Areas, Lake Hills, Marina, Lake Ridge, Southern Areas, Serrano, Bridlewood, and Lake Forest Zone C. The District has also formed the following Shell Districts pursuant to Proposition 218 which are yet to be activated: Villadoro, Euer Ranch and Blackstone. These Districts will be activated and an annual assessment will be levied to cover the costs of maintenance when the District takes over maintenance of installed improvements.

FY 2010-2011 BUDGET AND LEVY SUMMARY

The tables on the following pages summarize the 2010/11 Assessment levy by individual Assessment District. Each Assessment District has certain reserve fund requirements to provide funding for capital improvement projects, equipment replacement and other unforeseen expenses. The following list is a description of the different required reserve funds.

Equipment Reserve: Funds set aside for future replacement of vehicles and equipment needed to maintain improvements.

Operating Reserve: Funds set aside for the operating expenses of each district which are incurred five months prior to the receipt of revenues and to meet any unanticipated operating needs of the district.

Capital Improvement Reserve: Funds set aside for future capital improvements such as additional playground equipment.

Deferred Maintenance Reserve: Funds set aside for future renovation projects such as playground equipment replacement.

Sidewalk Reserve: Funds set aside for future replacement of sidewalks.

Tree Mitigation Reserve: Funds set aside for future replacement of trees.

Trail Reserve: Funds set aside for future trail replacement.

EL DORADO HILLS COMMUNITY SERVICES DISTRICT LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS FISCAL YEAR 2010-11 BUDGETS													
District Designation	20	3	25	5	7	15 / 16	17	18	26	22	27	27	8
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	20350	20655
District Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forest	Marina Hill	Highland Hills 3	M&O	Bond	Silva Valley
EXPENDITURES													
Salaries & Benefits	\$9,802	\$5,445	\$187,854	\$3,257	\$3,207	\$6,507	\$3,223	\$5,362	\$1,276	\$3,774	\$9,261	\$0	\$14,098
Services & Supplies	\$28,737	\$18,617	\$291,689	\$14,062	\$11,019	\$23,788	\$11,068	\$12,782	\$5,655	\$11,393	\$35,030	\$1,631	\$53,272
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,005	\$0
Capital Improvements / Replacement	\$2,814	\$0	\$899	\$1,138	\$0	\$424	\$788	\$338	\$0	\$0	\$1,476	\$0	\$0
Subtotal	\$41,353	\$24,061	\$480,442	\$18,457	\$14,226	\$30,719	\$15,079	\$18,482	\$6,931	\$15,167	\$45,767	\$73,636	\$67,370
REVENUE													
Available Fund Balance 7/1/10 ¹	(\$33,013)	(\$39,985)	(\$409,389)	(\$22,154)	(\$22,867)	(\$65,619)	(\$55,431)	(\$35,478)	(\$29,708)	(\$45,247)	(\$233,887)	(\$102,960)	(\$132,999)
Contribution to/(from) General Reserve	(\$0)	(\$0)	(\$0)	\$0	\$0	\$11,529	(\$0)	\$273	\$18,931	(\$0)	\$59,324	\$56,364	\$0
Contribution to/(from) Equipment Reserve	\$3,846	\$3,846	\$0	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$3,846	\$0	\$3,846
Contribution to/(from) Operating Reserve	\$19,582	\$7,170	\$79,742	\$6,929	\$6,431	\$5,366	\$6,782	\$7,719	\$0	\$4,525	\$0	\$0	\$32,473
Contribution to/(from) Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121,864	\$0	\$0
Contribution to/(from) Deferred Maintenance Reserve	\$14,856	\$10,880	\$174,802	\$1,489	\$13,676	\$26,935	\$45,872	\$23,537	\$0	\$32,482	\$7,662	\$0	\$113,362
Contribution to/(from) Sidewalk Reserve	\$0	\$11,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Tree Mitigation Reserve	\$0	\$0	\$0	\$7,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Trail Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contribution to/(from) Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200	\$0
Contribution (from) General Fund	\$0	\$0	(\$135,735)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,577)	\$0	(\$6,737)
Subtotal	\$5,271	(\$6,989)	(\$290,580)	(\$1,958)	\$1,086	(\$17,943)	\$1,068	(\$103)	(\$6,931)	(\$4,394)	(\$45,767)	(\$396)	\$9,946
Balance to Levy	\$46,623	\$17,072	\$189,862	\$16,498	\$15,312	\$12,776	\$16,147	\$18,379	\$0	\$10,773	\$0	\$73,240	\$77,316
DISTRICT STATISTICS													
Total Assessable Parcels - Zone A	448	222	765	57	176	184	102	482	33	27	1,175	1,175	366
Total Benefit Units - Zone A	448.00	222.00	740.00	57.00	176.00	184.00	102.00	482.00	33.00	27.00	1,176.00	1,118.00	367.00
Total Assessable Parcels - Zone B						30							
Total Benefit Units - Zone B						30.00							
Levy per Unit (Parcel) - Zone A	\$104.07	\$76.90	\$256.57	\$289.44	\$87.00	\$58.92	\$158.30	\$38.13	\$0.00	\$399.00	\$0.00	\$65.51	\$210.67
Levy per Unit (Parcel) - Zone B						\$64.50							
Total Assessment Levy	\$46,623	\$17,072	\$189,862	\$16,498	\$15,312	\$12,776	\$16,147	\$18,379	\$0	\$10,773	\$0	\$73,240	\$77,316
HISTORICAL INFORMATION													
2009-10 Net Levy per Unit	\$ 101.40	\$ 76.90	\$ 250.04	\$ 289.44	\$ 87.00	\$58.92/\$64.50	\$ 158.30	\$ 32.53	\$ -	\$ 399.00	\$ 28.00	\$ 70.00	\$ 205.31
2008-09 Net Levy per Unit	\$ 101.40	\$ 76.90	\$ 249.99	\$ 289.44	\$ 87.00	\$58.92/\$64.50	\$ 158.30	\$ 37.15	\$ -	\$ 299.00	\$ 67.11	\$ 30.89	\$ 202.67
2007-08 Net Levy per Unit	\$ 97.65	\$ 76.90	\$ 240.73	\$ 289.44	\$ 57.28	\$117.84/\$128.84	\$ 129.42	\$ 35.77	\$ 12.56	\$ 270.16	\$ 28.00	\$ 70.00	\$ 196.77
2006-07 Net Levy per Unit	\$ 94.40	\$ 76.90	\$ 232.72	\$ 289.44	\$ 57.28	\$58.62 / \$64.42	\$ 129.42	\$ 34.58	\$ 12.56	\$ 270.16	\$ 30.48	\$ 67.52	\$ 191.04
2005-06 Net Levy per Unit	\$ 92.58	\$ 76.90	\$ 228.26	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 33.92	\$ 125.52	\$ 270.16	\$ 29.52	\$ 68.48	\$ 187.38
2004-05 Net Levy per Unit	\$ 90.64	\$ 76.90	\$ 223.44	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 33.20	\$ 125.52	\$ 270.16	\$ 14.76	\$ 83.24	\$ 183.44
2003-04 Net Levy per Unit	\$ 89.66	\$ 76.90	\$ 221.04	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 32.84	\$ 125.52	\$ 270.16	\$ 17.48	\$ 80.52	\$ 181.47
2002-03 Net Levy per Unit	\$ 88.43	\$ 76.90	\$ 218.00	\$ 289.44	\$ 57.28	\$117.84 / \$128	\$ 129.42	\$ 32.40	\$ 125.52	\$ 270.16	\$ 19.08	\$ 78.92	\$ 139.47
2001-02 Net Levy per Unit	\$ 85.44	\$ 76.90	\$ 211.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 31.30	\$ 125.52	\$ 270.16	\$ 17.86	\$ 80.14	\$ 139.47
2000-01 Net Levy per Unit	\$ 81.00	\$ 76.90	\$ 200.00	\$ 289.44	\$ 57.28	\$117.84 / \$128.84	\$ 129.42	\$ 29.68	\$ 125.52	\$ 270.16	\$ 22.00	\$ 76.00	\$ 132.20
1999-00 Net Levy per Unit	\$ 77.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.85	\$ 129.42	\$ 28.48	\$ -	\$ 270.16	\$ 22.00	\$ 76.00	\$ 132.20
1998-99 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.86	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 20.50	\$ 77.50	\$ 120.18
1997-98 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$117.84 / \$128.87	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 18.32	\$ 79.68	\$ 120.18
1996-97 Net Levy per Unit	\$ 52.74	\$ 76.90	\$ -	\$ 289.44	\$ 57.28	\$ 68.80	\$ 129.42	\$ 22.62	\$ -	\$ 270.16	\$ 15.30	\$ 82.70	\$ 120.18

¹ Fund balances shown as negative are positive fund balance amounts. Fund balances are shown as a negative to calculate as a contribution (from) a funding source.

EL DORADO HILLS COMMUNITY SERVICES DISTRICT LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS FISCAL YEAR 2010-11 BUDGETS													
District Designation	12	28	21	23 / 24	13	30	31	33	37	38	39	40	
Assessor Fund Number	20598	20371	20656	20657 / 20373	20598	20374	20375	20376	20377	20378			
District Description	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Oaks	Highland View	Hollow Oaks	Comm Blvd	Valley View	Bell Ranch	Hawk View	Totals
EXPENDITURES													
Salaries & Benefits	\$8,449	\$32,276	\$4,165	\$20,280	\$7,012	\$6,758	\$14,257	\$13,938	\$31,094	\$0	\$0	\$0	\$391,293
Services & Supplies	\$33,351	\$86,787	\$14,776	\$64,288	\$22,036	\$19,280	\$48,933	\$36,130	\$88,685	\$67	\$0	\$0	\$933,076
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,005
Capital Improvements / Replacement	\$0	\$0	\$52,900	\$14,035	\$0	\$601	\$0	\$0	\$130,901	\$0	\$0	\$0	\$206,314
Subtotal	\$41,800	\$119,063	\$71,840	\$98,602	\$29,048	\$26,639	\$63,190	\$50,068	\$250,681	\$67	\$0	\$0	\$1,602,689
REVENUE													
Available Fund Balance 7/1/10 ¹	(\$38,041)	(\$515,660)	(\$81,927)	(\$119,830)	(\$97,554)	(\$63,731)	(\$39,504)	(\$57,141)	(\$369,360)	(\$120,430)	\$0	\$0	(\$2,731,914)
Contribution to/(from) General Reserve	(\$0)	\$0	\$3,113	\$0	\$52,455	\$0	(\$0)	\$1,650	\$184,677	\$120,935	\$0	\$0	\$509,250
Contribution to/(from) Equipment Reserve	\$3,846	\$3,846	\$3,846	\$3,279	\$3,846	\$3,846	\$2,712	\$2,712	\$1,701	\$0	\$0	\$0	\$71,940
Contribution to/(from) Operating Reserve	\$11,559	\$63,038	\$8,290	\$17,844	\$3,087	\$10,710	\$21,286	\$14,380	\$57,747	\$410	\$0	\$0	\$385,069
Contribution to/(from) Capital Improvement Reserve	\$0	\$479,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$601,667
Contribution to/(from) Deferred Maintenance Reserve	\$8,358	\$0	\$14,576	\$37,553	\$16,468	\$48,036	\$9,316	\$27,576	\$12,048	\$0	\$0	\$0	\$639,484
Contribution to/(from) Sidewalk Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,100
Contribution to/(from) Tree Mitigation Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,931
Contribution to/(from) Trail Reserve	\$0	\$0	\$0	\$14,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,897
Contribution to/(from) Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200
Contribution (from) General Fund	\$0	\$0	\$0	(\$9,860)	\$0	\$0	(\$6,319)	(\$5,007)	\$0	(\$7)	\$0	\$0	(\$168,242)
Subtotal	(\$14,278)	\$31,027	(\$52,102)	(\$56,118)	(\$21,698)	(\$1,139)	(\$12,510)	(\$15,829)	(\$113,187)	\$908	\$0	\$0	(\$612,618)
Balance to Levy	\$27,522	\$150,090	\$19,738	\$42,485	\$7,350	\$25,500	\$50,680	\$34,239	\$137,494	\$975	\$0	\$0	\$990,071
DISTRICT STATISTICS													
Total Assessable Parcels - Zone A	278	5,061	93	173	295	67	468	106	30	1,156	2	1	
Total Benefit Units - Zone A	278.00	5,003.00	88.00	173.00	294.00	67.00	463.00	99.00	132.62	696.46	113.00	114.00	
Total Assessable Parcels - Zone B				4		1							
Total Benefit Units - Zone B				27.00		35.00							
Levy per Unit (Parcel) - Zone A	\$99.00	\$30.00	\$224.30	\$232.78	\$25.00	\$250.00	\$109.46	\$345.85	\$1,036.75	\$1.40	\$0.00	\$0.00	
Levy per Unit (Parcel) - Zone B				\$82.00		\$250.00							
Total Assessment Levy	\$27,522	\$150,090	\$19,738	\$42,485	\$7,350	\$25,500	\$50,680	\$34,239	\$137,494	\$975	\$0	\$0	\$990,071
HISTORICAL INFORMATION													
2009-10 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 224.30	\$332.38/\$117.08	\$ 99.00	\$ 250.00	\$ 106.67	\$ 332.70	\$ 1,036.75	\$ 1.40	\$ -	\$ -	
2008-09 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 224.30	\$324.02/\$114.14	\$ 299.00	\$ 183.50	\$ 105.30	\$ 332.70	\$ 1,036.75	\$ 243.79	\$ -	\$ -	
2007-08 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362	\$ 274.84	\$ 234.26	\$ 102.23	\$ 323.01	\$ 1,977.68	\$ -	\$ -	\$ -	
2006-07 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 145.32	\$212.51 / \$603.28	\$ 274.84	\$ 234.26	\$ 99.24	\$ 313.60	\$ 1,316.76				
2005-06 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$208.44 / \$591.70	\$ 274.84	\$ 234.26	\$ 56.14	\$ 307.59					
2004-05 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$204.04 / \$579.25	\$ 274.84	\$ 234.26	\$ 54.96	\$ 301.12					
2003-04 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$201.86 / \$362.00	\$ 274.84	\$ 234.26	\$ 54.38						
2002-03 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$199.06 / \$362.00	\$ 274.84	\$ 146.46							
2001-02 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362.00	\$ 274.84	\$ -							
2000-01 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76		\$ 274.84								
1999-00 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76		\$ -								
1998-99 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 193.76		\$ -								
1997-98 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ 223.84		\$ -								
1996-97 Net Levy per Unit	\$ 99.00	\$ 30.00	\$ -		\$ -								

¹ Fund balances shown as negative are positive fund balance amounts. Fund balances are shown as a negative to calculate as a contribution (from) a funding source.

ASSESSMENT

WHEREAS, on February 11, 2010 the Board of Directors of the El Dorado Hills Community Services District adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the El Dorado Hills Community Services District Landscape and Lighting Assessment Districts for fiscal year 2010-11;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment Districts and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Assessment Districts, to which Resolution and the description of the Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the El Dorado Hills Community Services District, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Assessment Districts.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Landscape and Lighting Assessment Districts. The distinctive number of each parcel or lot of land in the said Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment Districts, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is made upon the parcels or lots of land within the Assessment Districts in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2010-11. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

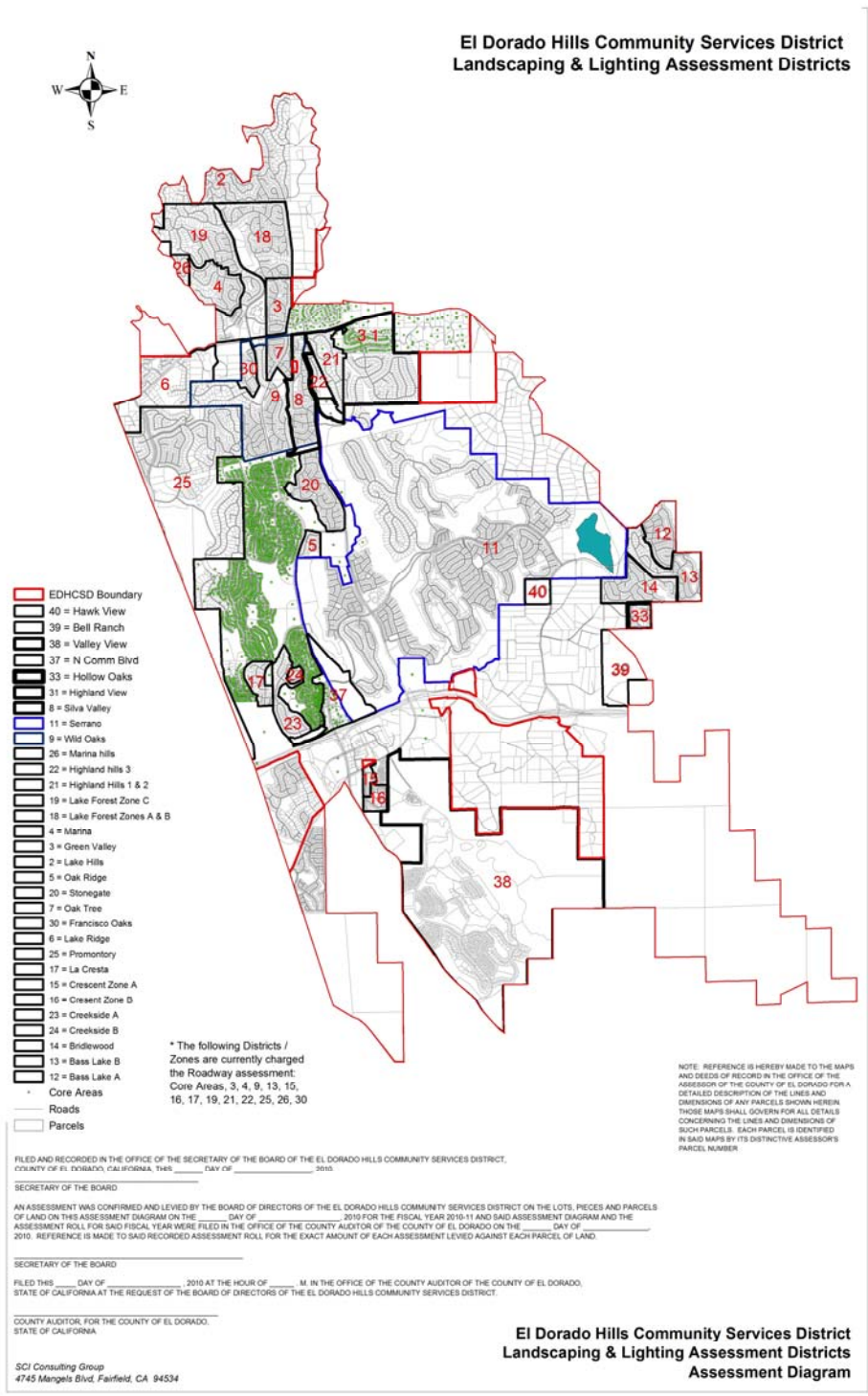
I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2010-11 for each parcel or lot of land within the Assessment District.

Dated: June 24, 2010

Engineer of Work

By _____
Engineer of Work, License No. C52091

ASSESSMENT DIAGRAM



APPENDIX A - 2010-11 ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the Secretary to the Board of Directors and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.