



EL DORADO HILLS COMMUNITY SERVICES DISTRICT
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS

FINAL ENGINEER'S REPORT

FISCAL YEAR 2008-09

MAY 2008

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972

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INTRODUCTION

The El Dorado Hills Community Services District ("EDHCSD") has formed a number of Landscape and Lighting Maintenance Districts ("District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within the Districts. The boundary of each 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 2008-09 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 Districts, any new annexations, changes to the Districts, and the proposed assessments for fiscal year 2008-09. 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 Districts.

In each year for which the assessments will be levied, the District 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 13, 2008.

If the Board preliminarily approves this Engineer's Report and the proposed assessments by resolution, a notice of assessment levies must be 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 is currently scheduled for June 12, 2008.

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 2008-09. 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 2008-09.

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 District in detail in the Report.

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 13, 2008.

 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 _____, 2008.

 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 _____, 2008, 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 _____, 2008.

 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 _____, 2008.

 County Auditor

PLANS AND SPECIFICATIONS

The work and improvements proposed to be undertaken by the El Dorado Hills Community Services District's Landscaping and Lighting Assessment Districts (the "Assessment Districts") 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. Any plans and specifications for these improvements will be filed with the General Manager of the El Dorado Hills Community Services District and are incorporated herein by reference.

As applied herein, "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 various Districts or areas within EDHCSD. The following table provides further detail regarding the public improvements funded in the individual Assessment Districts.

Table 1 – Services for individual 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 (10)	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 Forrest	Marina Hill	Highland Hills 3	Wild Oaks ¹	Bass Lake A	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 (2), Street Median, Street Lights (15), Landscape Lighting, Fencing, and Open Space.	Landscape and Irrigation.	Landscape and Irrigation, Fencing and Gates, Site Lighting
Creekside Greens	Bass Lake B	Francisco Oaks	Silva Valley	Highland View	Hollow Oaks	North Commercial Blvd
1.7 Acre Neighborhood Park, Landscape and Irrigation, Entry Sign Walls, Walls and Fencing, Walkway, Street Lights (1), Pond and Open Space	Landscape and Irrigation, Landscape Lighting, Walls, Fencing, Street Median, Street Lights (11) 2.6 Acre Neighborhood Park	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	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	Landscaping, Irrigation Systems, Hardscaping, EDH Entry Monument, 24 street lights, Litter removal
Valley View						
41.4 acres of community, neighborhood and school parks						

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

DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED

A description of the boundaries, areas maintained and improvements are described in detail below for each 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 consisting of trees, shrubs, ground cover, and irrigation system.
- Two (2) streetlights located at Harvard Way & Silva Valley Road and Tam O'Shanter & St. Andrews Drive.
- A firebreak within the adjacent portion of New York Creek Parkway.
- 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 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:

- Landscaping
- Large irrigated turf play area
- Additional irrigated landscaped areas consisting of trees, shrubs, and ground cover
- Natural landscaped areas consisting of native Oak trees and several large rock formations
- Off-Street parking lots
- Covered picnic/shade structures
- Picnic tables, BBQs, park benches, and trash receptacles
- Drinking fountains
- Tot lot play structures
- Rock & Masonry retaining walls
- Baseball fields, Softball field, Soccer fields, basketball court, soccer fields, bocce ball courts
- Community Center
- Concession stand and public restrooms
- Maintenance building
- Entry Signs
- Irrigation systems
- Paved walkways
- Path and ball field lighting
- Hardscape

- Utilities

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 Woedec Drive.
- Trees shrubs, ground cover, and irrigation system installed along El Dorado Hills Blvd.
- Ten (10) street lights located at Woedee Drive; Adams Court; Tah-Nee Way; northeast corner of El Dorado Hills Blvd. & Woedee Drive; southeast corner of El Dorado Hills Blvd. & Harvard Way; 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:

- Four (4) streetlights located at Downieville Drive & El Dorado Hills Boulevard; Timberline Ridge Road & El Dorado Hills Boulevard; Campbell Ranch Road & El Dorado Hills Boulevard; Green Valley Road & El Dorado Hills Boulevard;
- 11,400 square feet of landscaping and irrigation along the south side of Green Valley Road adjacent to Oak Tree Village and along the east and the west sides of El Dorado Hills Boulevard to Timberline Ridge 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.
- 33 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 northern boundary of the Waterford subdivision and the southern boundary of the Winterhaven subdivision. 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 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.

Bass Lake A

This Zone 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 brick pilasters along Bass Lake Road at the entrance of the project.
- Fifteen (15) 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.

Roadway

This District contains all parcels within the boundaries of the EDHCSD. Areas of improvement include landscape medians, setback landscaping and street lighting along major roadways in EDHCSD with a total of 183,850 square feet of landscaping and irrigation.

Highland Hills 1 and 2

This Zone contains all parcels within the Highland Hills Units #1 & 2 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.

- 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:

- 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.
- Complete automatic spray and drip irrigation systems.
- 2 masonry sign walls and 536 linear feet concrete masonry sound wall.
- 13,908 square feet concrete walkway, bicycle path, asphalt pedestrian walkways, and concrete mow bands.
- 985 linear feet tubular steel fencing.
- 200 linear feet concrete header, six inch wide.
- 1.7 acre neighborhood park.

Bass Lake B

This District contains all parcels within the Bass Lakes subdivision. Areas of improvement are:

- 41,732 square feet landscaping and irrigation.
- 173 linear feet tubular steel fencing.
- 462 linear feet concrete header, six inch wide.
- 1 entry sign wall.

- 8 – 2' x 2' stone pilasters.
- Landscape lighting system.
- Eleven (11) Street Lights.
- 2.6 acre neighborhood park

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.
- Concrete walkway.

Silva Valley

- 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 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.
- One (1) 100 ft by 15 ft 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.
- 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 irrigation, walkways, benches, picnic tables and play equipment.

- .75-acre archeological preservation area with American Indian grinding rocks, benches and trails;
- 1.75 acres of preserved open space.

Highland View-Highland Hills-Sterlingshire Village

- 4-acre park site.
- 120,509 square feet of irrigation.
- 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
- Electric Service
- Picnic tables and benches
- Playground structures and related site improvements
- Drinking fountains
- Signage

Hollow Oaks

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

- Approximately 1.7 acres of landscaping at the park site consisting of turf and an irrigation system.
- Irrigation (open space areas)
- Trees
- Shrubs
- Ground cover
- Tubular steel fencing and gate (open space areas)
- 2,164 square feet of turf stone (access road)

North Commercial Boulevard

- 65,480 square feet of landscaping including turf, trees and groundcover
- Irrigation and controllers
- 22,375 square feet of hardscaping (concrete sidewalk repair and maintenance, EDH Entry Monument)
- 24 street lights
- Litter removal

Valley View

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
- On site 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
- On site parking

LEVY SUMMARY BY DISTRICT

Table 2 – FY 2008-09 Assessment Revenues

FY 2008-09 Total										
District Designation	District Name	Assessment Levy	M&O	Debt Service	Roadway	FY 2008-09 Proposed Levy Per Unit		FY 2008-09 Maximum Levy Per Unit		
						Zone A	Zone B	Zone A	Zone B	Zone B
20	Stonegate	\$45,427				\$101.40			\$101.40	
3	Green Valley	\$17,072				\$76.90			\$76.90	
25	Promontory	\$184,993				\$249.99			\$249.99	
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	\$17,906				\$37.15			\$37.15	
26	Marina Hill	\$0				\$0.00			\$335.82	
22	Highland Hills 3	\$8,073				\$299.00			\$985.00	
27	Wild Oaks		\$78,854			\$67.11			\$98.00	
27	Wild Oaks			\$34,535		\$30.89			\$98.00	
8	Silva Valley	\$74,380				\$202.67			\$202.67	
12	Bass Lake A	\$27,522				\$99.00			\$99.00	
13	Bass Lake B	\$87,906				\$299.00			\$401.36	
28	Roadway				\$148,980	\$30.00			\$30.00	
21	Highland Hills 2	\$19,738				\$224.30			\$224.30	
23/24	Creekside	\$59,137					\$324.02	\$114.14		\$648.03 \$228.27
30	Francisco Oaks	\$18,717				\$183.50			\$412.83	
31	Highland View	\$48,754				\$105.30			\$105.30	
33	Hollow Oaks	\$32,937				\$332.70			\$332.70	
37	North Commercial Blvd	\$137,494				\$1,036.75			\$2,073.50	
38	Valley View	\$147,118				\$243.79			\$560.96	
	Total:	\$987,907	\$78,854	\$34,535	\$148,980					

The authorized maximum assessment rates for Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory and Stonegate includes an annual adjustment by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index. As the amount of the annual increase in the San Francisco Bay Area Consumer Price Index from December 2006 to December 2007 is 3.845%, the maximum authorized levy rate for fiscal year 2008-09 is 3.845% above the maximum levy rate for fiscal year 2007-08 for Bass Lake B, Creekside, Francisco Oaks, Lake Forest, Promontory and Stonegate.

The authorized maximum assessment rates for Silva Valley, Highland View-Highland Hills-Sterlingshire Village and Hollow Oaks includes an annual adjustment by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index not to exceed 3% per year. As the amount of the annual increase in the San Francisco Bay Area Consumer Price Index from December 2006 to December 2007 is 3.845%, the authorized maximum levy rate for fiscal year 2008-09 is 3% above the maximum authorized levy rate for fiscal year 2007-08 for Silva Valley, Highland View-Highland Hills-Sterlingshire Village and Hollow Oaks.

The authorized maximum assessment rates for North Commercial Blvd and Valley View includes an annual adjustment by an amount equal to the annual change in the San Francisco Bay Area Consumer Price Index plus an additional 1%. As the amount of the annual increase in the San Francisco Bay Area Consumer

Price Index from December 2006 to December 2007 is 3.845%, the maximum authorized levy rate for fiscal year 2008-09 is 4.845% above the maximum levy rate for fiscal year 2007-08 for North Commercial Blvd and Valley View.

Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2008-09 are as listed in Table 2 - FY 2008-09 Assessment Revenues on the previous page (Page 20). The proposed assessment rate for FY 2008-09, 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

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 estimate the 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 Districts.

DISCUSSION OF BENEFIT

Six benefit categories have been established that represent the types of special benefit to residential, commercial and industrial lots and parcels resulting from the maintenance and recreation improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature which describe the types of special benefit received by property from maintenance and improvements, such as those funded by the El Dorado Hills Community Services District Landscape and Lighting Assessment Districts. These types of special benefit are summarized as follows:

Enhanced recreational opportunities and expanded access to recreational facilities for all residents throughout the various zones of benefit within the City. Protection of views, scenery and other resources values and environmental benefits enjoyed by residents, customers and guests and preservation of public assets maintained by the City. Potential for increased economic opportunity. Reduced cost of local government in law enforcement, public health care, fire prevention because improved and well-maintained facilities provide a healthy alternative for youth and adult activities. Specifically enhanced property values. Enhanced quality of life and desirability of the area.

These benefit factors, when applied to property in the Districts, increase the value of the property, which is a special benefit to the property from the assessments. For example, the assessments will provide funding to improve and maintain EDHCS's public facilities and lighting facilities and to ensure that the facilities remain operable, safe, clean and well maintained. Such improved and well-maintained facilities enhance the overall quality of life, desirability and safety of the area. In turn, property values are specifically enhanced

by the availability of improved and well-maintained public facilities and adequate street lighting within a community.

Having a system of well-maintained landscape medians, enhanced street lighting and improved drainage systems serves as an important environmental feature for which the community of El Dorado Hills will be known. This, in turn, makes the area a more attractive and safer place to live and locate businesses by improving overall quality of the community, providing pleasant places for residents to enjoy, and increasing public safety.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the Landscaping and Lighting Assessment Districts would be used to fund improvements and increased levels of maintenance to the grounds and facilities that, in absence of the Landscape and Lighting Assessment Districts, otherwise would not be provided. Although these facilities are available to the general public at large, the Assessment Districts were specifically created to provide additional and improved public resources for property in the Districts. Many of the parcels would not even exist if the assessments were not established because an assessment for the improvements and services was a condition of development approval.

Therefore the improvements and services provided by the Assessments are of special benefit to properties in the Assessment District. Any benefits from the improvements and services received by property outside of the Assessment Districts are offset by benefits properties within the Assessment District receive from other parks, landscaping and recreation facilities maintained and improved by the District. In fact, the District will contribute over \$1.6 million in fiscal year 2008-09 for the maintenance and improvement of community parks, athletic fields, aquatics and other park, recreation and landscaping improvements in the District. These contributions more than offset any general benefits from the improvements funded by the assessments.

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 \$72,501.

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

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

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 \$228.27 with an exception of the following parcel:

107-800-78-1 10 benefit units

107-800-79-1 10 benefit units

107-810-36-1 6 benefit units

Francisco Oaks

All parcels in Francisco Oaks are assessed at \$183.50 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.

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 2008-2009 BUDGET AND LEVY SUMMARY

The tables on the following pages summarize the 2008/09 District levy by individual 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 2008-09 BUDGETS												
District Designation	20	3	25	5	7	15 / 16	17	18	26	22	27	27
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653	20351	20350
District Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forest	Marina Hill	Highland Hills 3	M&O	Bond
EXPENDITURES												
Salaries & Benefits	\$12,183	\$12,238	\$137,591	\$5,220	\$5,406	\$7,641	\$5,117	\$6,216	\$1,651	\$6,217	\$12,046	\$0
Services & Supplies	\$22,108	\$17,322	\$155,637	\$9,668	\$8,297	\$18,356	\$8,705	\$8,675	\$2,101	\$9,510	\$23,652	\$3,520
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,501
Capital Improvements / Replacement	\$16,959	\$4,102	\$37,561	\$4,633	\$1,901	\$6,616	\$10,992	\$1,291	\$1,079	\$2,590	\$2,352	\$0
Subtotal	\$51,249	\$33,662	\$330,789	\$19,521	\$15,604	\$32,613	\$24,815	\$16,183	\$4,832	\$18,317	\$38,050	\$76,021
REVENUE												
Available Fund Balance 7/1/08 ¹	(\$40,634)	(\$52,420)	(\$422,244)	(\$26,556)	(\$23,817)	(\$90,206)	(\$51,296)	(\$32,147)	(\$40,325)	(\$50,856)	(\$177,275)	(\$87,697)
Contribution to/(from) Contingency Reserve	\$4,043	(\$0)	(\$0)	(\$0)	\$0	\$43,307	\$0	\$2,041	\$10,680	(\$0)	\$60,570	\$11
Contribution to/(from) Equipment Reserve	\$2,712	\$2,712	\$2,145	\$2,462	\$2,712	\$2,712	\$2,712	\$2,712	\$3,402	\$2,712	\$2,712	\$0
Contribution to/(from) Operating Reserve	\$19,079	\$7,170	\$77,697	\$6,929	\$6,431	\$5,366	\$6,782	\$7,521	\$0	\$3,391	\$33,119	\$0
Contribution to/(from) Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,411	\$0	\$0	\$0
Contribution to/(from) Deferred Maintenance Reserve	\$8,977	\$43,860	\$198,944	\$49,235	\$17,989	\$18,984	\$50,007	\$21,597	\$0	\$41,857	\$121,679	\$0
Contribution to/(from) Sidewalk Reserve	\$0	\$11,100	\$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
Contribution to/(from) Trail Reserve	\$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
Contribution (from) General Fund	\$0	(\$29,012)	(\$2,338)	(\$43,024)	(\$3,607)	\$0	(\$16,873)	\$0	\$0	(\$7,347)	\$0	\$0
Subtotal	(\$5,822)	(\$16,590)	(\$145,797)	(\$3,022)	(\$292)	(\$19,837)	(\$8,668)	\$1,724	(\$4,832)	(\$10,244)	\$40,804	(\$41,486)
Balance to Levy	\$45,427	\$17,072	\$184,993	\$16,498	\$15,312	\$12,776	\$16,147	\$17,906	\$0	\$8,073	\$78,854	\$34,535
DISTRICT STATISTICS												
Total Assessable Parcels - Zone A	448	222	765	57	176	184	102	482	33	27	1,175	1,175
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	1,175.00	1,118.00
Total Assessable Parcels - Zone B						30						
Total Benefit Units - Zone B						30.00						
Levy per Unit (Parcel) - Zone A	\$101.40	\$76.90	\$249.99	\$289.44	\$87.00	\$58.92	\$158.30	\$37.15	\$0.00	\$299.00	\$67.11	\$30.89
Levy per Unit (Parcel) - Zone B						\$64.50						
Total Assessment Levy	\$45,427	\$17,072	\$184,993	\$16,498	\$15,312	\$12,776	\$16,147	\$17,906	\$0	\$8,073	\$78,854	\$34,535
HISTORICAL INFORMATION												
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
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
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
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
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
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
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
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
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
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
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
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

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 2008-09 BUDGETS												
District Designation	8	12	28	21	23 / 24	13	30	31	33	37	38	
Assessor Fund Number	20655	20598	20371	20656	20657 / 20373	20598	20374	20375	20376	20377		
District Description	Silva Valley	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Oaks	Highland View	Hollow Oaks	Comm Blvd	Valley View	Totals
EXPENDITURES												
Salaries & Benefits	\$37,980	\$11,109	\$33,956	\$8,366	\$28,148	\$9,466	\$8,600	\$15,001	\$21,021	\$36,504	\$0	\$421,678
Services & Supplies	\$65,446	\$27,607	\$65,928	\$10,512	\$54,516	\$63,935	\$12,215	\$41,036	\$31,731	\$70,840	\$1,220	\$732,538
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,501
Capital Improvements / Replacement	\$51,620	\$13,812	\$172,459	\$1,159	\$10,598	\$18,259	\$3,759	\$2,771	\$1,079	\$46,079	\$0	\$411,671
Subtotal	\$155,047	\$52,528	\$272,343	\$20,038	\$93,262	\$91,660	\$24,574	\$58,807	\$53,831	\$153,423	\$1,220	\$1,638,388
REVENUE												
Available Fund Balance 7/1/08 ¹	(\$163,152)	(\$97,530)	(\$595,300)	(\$73,668)	(\$149,297)	(\$250,021)	(\$59,459)	(\$40,531)	(\$94,495)	(\$291,044)	\$3,722	(\$2,906,248)
Contribution to/(from) Contingency Reserve	(\$0)	\$44,436	\$407	\$50,536	\$20,318	\$23,977	\$0	\$0	\$44,478	\$80,969	(\$2)	\$385,772
Contribution to/(from) Equipment Reserve	\$2,712	\$2,712	\$2,712	\$2,712	\$2,145	\$2,712	\$2,835	\$1,578	\$1,701	\$567	\$0	\$52,091
Contribution to/(from) Operating Reserve	\$31,240	\$11,559	\$62,572	\$8,290	\$24,838	\$36,921	\$7,861	\$20,477	\$13,834	\$57,747	\$142,177	\$590,999
Contribution to/(from) Capital Improvement Reserve	\$0	\$0	\$0	\$0	\$0	\$175,000	\$0	\$0	\$0	\$100,000	\$0	\$296,411
Contribution to/(from) Deferred Maintenance Reserve	\$110,886	\$13,816	\$406,246	\$11,831	\$52,974	\$7,658	\$42,906	\$21,154	\$13,589	\$35,831	\$0	\$1,290,020
Contribution to/(from) Sidewalk Reserve	\$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	\$7,931
Contribution to/(from) Trail Reserve	\$0	\$0	\$0	\$0	\$14,897	\$0	\$0	\$0	\$0	\$0	\$0	\$14,897
Contribution to/(from) Bond Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,200
Contribution (from) General Fund	(\$62,352)	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,732)	\$0	\$0	\$0	(\$177,285)
Subtotal	(\$80,667)	(\$25,006)	(\$123,363)	(\$299)	(\$34,125)	(\$3,754)	(\$5,857)	(\$10,053)	(\$20,893)	(\$15,929)	\$145,897	(\$388,112)
Balance to Levy	\$74,380	\$27,522	\$148,980	\$19,738	\$59,137	\$87,906	\$18,717	\$48,754	\$32,937	\$137,494	\$147,118	\$1,250,276
DISTRICT STATISTICS												
Total Assessable Parcels - Zone A	366	278	5,061	93	173	295	67	468	106	30	1,156	
Total Benefit Units - Zone A	367.00	278.00	4,966.00	88.00	173.00	294.00	67.00	463.00	99.00	132.62	603.46	
Total Assessable Parcels - Zone B					4		1					
Total Benefit Units - Zone B					27.00		35.00					
Levy per Unit (Parcel) - Zone A	\$202.67	\$99.00	\$30.00	\$224.30	\$324.02	\$299.00	\$183.50	\$105.30	\$332.70	\$1,036.75	\$243.79	
Levy per Unit (Parcel) - Zone B					\$114.14		\$183.50					
Total Assessment Levy	\$74,380	\$27,522	\$148,980	\$19,738	\$59,137	\$87,906	\$18,717	\$48,754	\$32,937	\$137,494	\$147,118	\$1,250,276
HISTORICAL INFORMATION												
2007-08 Net Levy per Unit	\$ 196.77	\$ 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	\$ 191.04	\$ 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	\$ 187.38	\$ 99.00	\$ 30.00	\$ 193.76	\$208.44 / \$591.70	\$ 274.84	\$ 234.26	\$ 56.14	\$ 307.59			
2004-05 Net Levy per Unit	\$ 183.44	\$ 99.00	\$ 30.00	\$ 193.76	\$204.04 / \$579.25	\$ 274.84	\$ 234.26	\$ 54.96	\$ 301.12			
2003-04 Net Levy per Unit	\$ 181.47	\$ 99.00	\$ 30.00	\$ 193.76	\$201.86 / \$362.00	\$ 274.84	\$ 234.26	\$ 54.38				
2002-03 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$199.06 / \$362.00	\$ 274.84	\$ 146.46					
2001-02 Net Levy per Unit	\$ 139.47	\$ 99.00	\$ 30.00	\$ 193.76	\$192.34 / \$362.00	\$ 274.84	\$ -					
2000-01 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76		\$ 274.84						
1999-00 Net Levy per Unit	\$ 132.20	\$ 99.00	\$ 30.00	\$ 193.76		\$ -						
1998-99 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 193.76		\$ -						
1997-98 Net Levy per Unit	\$ 120.18	\$ 99.00	\$ 30.00	\$ 223.84		\$ -						
1996-97 Net Levy per Unit	\$ 120.18	\$ 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 13, 2008 the Board of Directors of the El Dorado Hills Community Services Landscape and Lighting Assessment District adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the El Dorado Hills Community Services District, FY 2008-09;

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 district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of said proposed 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 said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

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 District. The distinctive number of each parcel or lot of land in the said Assessment District 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 District, 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 2008-09. For a more particular description of said 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.

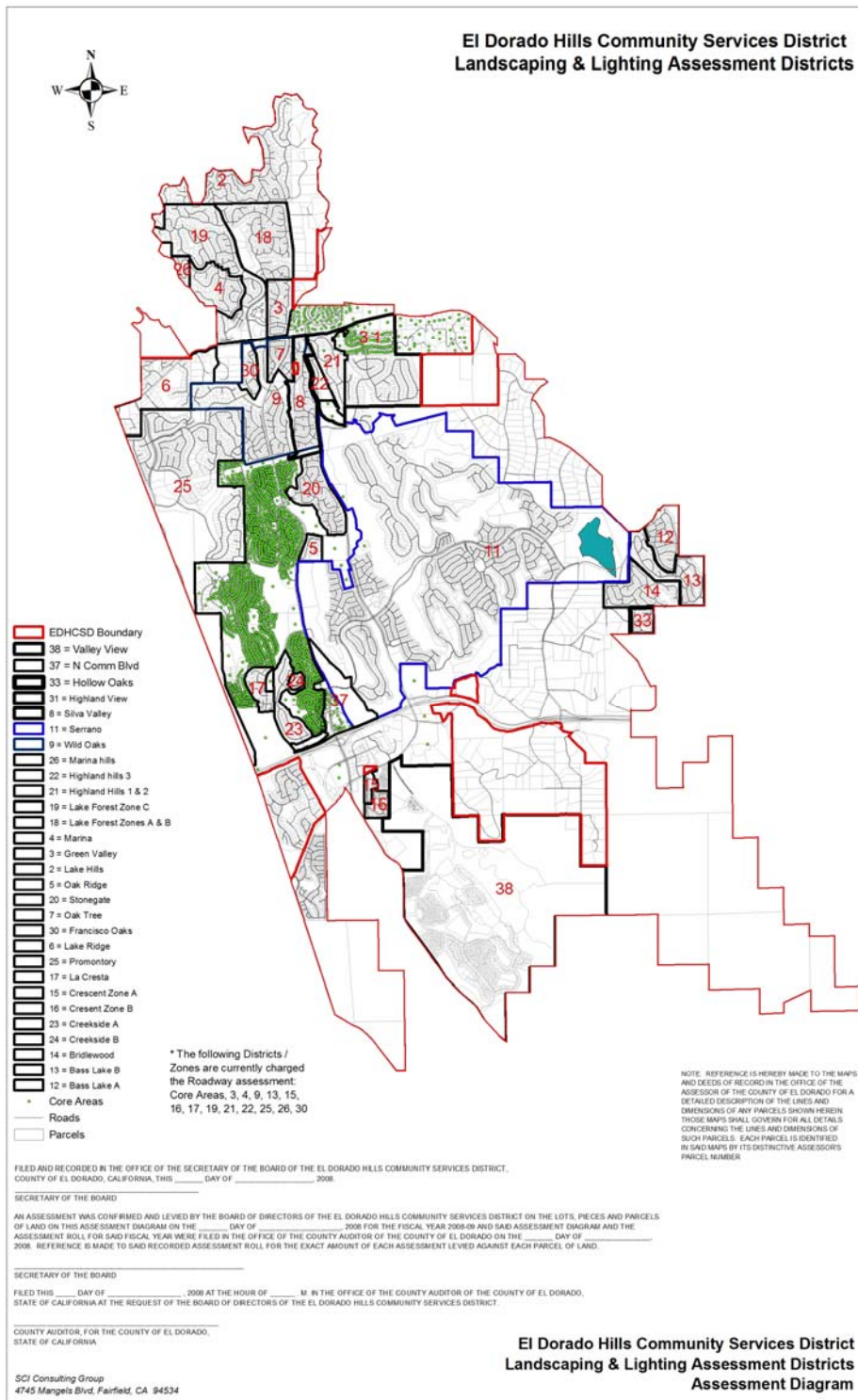
I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2008-09 for each parcel or lot of land within the said Assessment District.

Dated: May 29, 2008

Engineer of Work

By _____
Engineer of Work, License No. C52091

ASSESSMENT DIAGRAM



APPENDIX A - 2008-09 ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the 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.