



Moreno Valley Community Services District

Landscape Maintenance District No. 2014-02

2016/17 ENGINEER'S REPORT

Intent Meeting: May 3, 2016

Public Hearing: June 21, 2016

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ANNUAL ENGINEER'S REPORT STATEMENT

Fiscal Year 2016/17

Moreno Valley Community Services District

Landscape Maintenance District No. 2014-02

As part of the Resolution of Intention packet presented for the consideration of the Moreno Valley Community Services District Board of Directors, this Report describes the proposed Assessments to be levied on parcels within the Landscape Maintenance District 2014-02 for fiscal year 2016/17, including the budget and basis of the assessments. Reference is hereby made to the Riverside County Assessor's Maps for a detailed description of the lines and dimensions of parcels subject to the proposed assessment. The undersigned respectfully submits the enclosed Report as directed by the Moreno Valley Community Services District Board of Directors.

Dated this 21st day of June, 2016

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

By: 
Jim McGuire, Principal Consultant

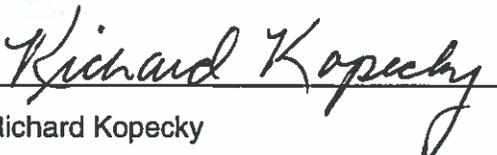
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INTRODUCTION

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

Prior to the City’s incorporation, the territory that would become the City of Moreno Valley was an unincorporated territory of Riverside County. The County had created County Service Areas (CSAs) to fund and provide certain enhanced services in this territory. The CSD was created so that responsibility for these funding mechanisms (and services) within the territory of the City of Moreno Valley could be transitioned from CSAs governed by the Riverside County Board of Supervisors to a CSD governed by the Moreno Valley City Council.

The CSD is comprised of a number of Zones, each of which provides a specific set of services within a defined portion of the City. Zone E of the CSD was established in 1987 to fund landscape maintenance services in certain geographical and development areas of the City. Zone E was comprised of a number of subzones (i.e. Zone E-1, Zone E-3A, etc), each of which funded specific landscape improvements associated with the subdivision (or parts of subdivisions) that comprised the zones.

In November, 1996, the voters of California adopted Proposition 218, which has been codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 imposed a number of substantive and procedural requirements on taxes, assessments, and property-related fees imposed by local governments in California. Although referred by the CSD as “charges”, the charges imposed by Zone E of the CSD were categorized under Proposition 218 as real-property assessments.

Subsequent to the adoption of Proposition 218, the CSD conducted mail ballot protest proceedings pursuant to Article XIII D, Section 4(e) of the Constitution with respect to the CSD charges. These proceedings included base rates and an automatic annual inflation adjustment. Proceedings were successfully completed, without majority protest, for each of the Zones with the exception of former CSD Zone E-4 (now designated as Benefit Zone 04). The assessments identified in this Report reflect the charges and the automatic annual inflation adjustments approved in connection with those mail ballot protest proceedings.

The assessment established for Zone 04 exclusively funds street landscaping and predates Proposition 218. Therefore, pursuant to Article XIII D, Section 5 of the Constitution the existing Zone 04 assessment is not required to be approved at a mail ballot proceeding so long as the rate of the assessment/charge is not increased.¹

¹ CSD Zone E-4 was annexed to the CSD in fiscal year 1988/1989 prior to Proposition 218 and the charge per single family residential property was originally established at \$182.00, with non-residential properties being charged four times that amount per acre. Subsequently, that \$182.00 rate was reduced over the next several years to \$110.00. The \$110.00 rate was in effect at the time Proposition 218 was enacted. Pursuant to the exemption provisions of Proposition 218, the \$110.00 rate, was grandfathered as the Zone charge in fiscal year 1997/98. In June 2011, the CSD proposed a rate increase for the Zone. The increase was protested by property owners and did not become effective.

In May 2014, the Moreno Valley Community Services District, formed Landscape Maintenance District No. 2014-02 ("District"), pursuant to the Landscaping and Lighting Act of 1972 (California Streets and Highways Code Section 22500 *et seq.*) (the "1972 Act"), replacing the previous CSD Zones E-1, E-1A, E-2, E-3, E-3A, E-4, E-4A, E-12, E-14, E-15, and E-16. Parcels that had been charged an annual CSD Zone E charge for landscape maintenance services are now instead assessed an annual real property assessment for those services as part of Landscape Maintenance District No. 2014-02. This transition did not increase the amount paid annually by any property owner and did not change the nature or extent of the landscape maintenance services provided. The assessments levied in connection with this assessment district in every way serve as a continuation of the charges levied in connection with CSD Zone E for the ongoing maintenance, servicing, and operation of local landscaping improvements previously established and maintained in CSD Zones E-1, E-1A, E-2, E-3, E-3A, E-4, E-4A, E-12, E-14, E-15, and E-16. Landscape Maintenance District No. 2014-02 was initially comprised of ten Benefit Zones, corresponding to eleven subzones of Zone E of the CSD, but with CSD Zones E-4 and E-4A merged into a single Benefit Zone 04.

On May 12, 2015 a new Benefit Zone 09 was annexed to Landscape Maintenance District No. 2014-02, bringing the total number of benefit zones to eleven.

For Fiscal Year 2016/17, the CSD is proposing to increase the rate of the assessment for Benefit Zone 04, and to add an automatic annual inflation adjustment for the Benefit Zone. The CSD will conduct a property owner mail ballot protest proceeding in order to implement this proposal. If there is a majority protest against the proposed increase and inflation adjustment, the increase and inflation adjustment will not be approved, and the Benefit Zone 04 assessment will continue to be levied at the existing rate.

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

This Report shall serve as the detailed engineer's report for fiscal year 2016/17 regarding Landscape Maintenance District No. 2014-02 and the proposed assessments to be levied on the properties therein to provide ongoing funding for the costs and expenses required to service and maintain the landscaping improvements associated with and resulting from the development of properties within the District, in accordance with the proportional special benefits the properties will receive from the improvements.

The improvements, the method of apportionment, and special benefit assessments described in this Report are based on the improvements and development of properties within the District and represent an estimate of the direct expenditures and incidental expenses that will be necessary to maintain, service, and operate such improvements for fiscal year 2016/17. The improvements installed in connection with the development of properties within the District and to be maintained

as described herein, are based on the development plans and specifications for the properties and developments within the District and by reference these plans and specifications are made part of this Report.

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

This Report consists of five (5) parts:

Part I

Plans and Specifications: A description of the District boundaries and the proposed improvements associated with the District. The District has eleven zones of benefit (hereafter referred to as “Zones”), which are described in more detail in this section of the Report as well as Part II (Method of Apportionment). A diagram showing the exterior boundaries of the District and the Zones established therein is attached and incorporated herein under Part IV (District Diagrams). The specific plans for the landscape improvements are on file in the Public Works Department, Special Districts Division.

Part II

Method of Apportionment: A discussion of the general and special benefits associated with the overall local landscaping improvements provided within the District (Proposition 218 Benefit Analysis). This Part also includes a determination of the proportional costs of the special benefits and a separation of costs considered to be of general benefit (and therefore not assessed). This section of the Report also outlines the method of calculating each property’s proportional special benefit and annual assessment utilizing a weighted benefit of apportionment known as an Equivalent Benefit Unit.

Part III

Estimate of Improvement Costs: An estimate of the annual funding required for the annual maintenance, servicing, and operation of landscape improvements within the District and specifically the costs associated with the improvements determined to be of special benefit to parcels within the District. The budget identifies an estimate of anticipated annual expenses to service, maintain, and operate existing landscape improvements within the District for fiscal year 2016/17 including, but not limited to, servicing of those improvements and related facilities, utility costs, and related incidental expenses authorized by the 1972 Act. The budget also identifies the maximum assessment rate for each Zone of the District and the associated assessment range formula (inflationary adjust) as applicable.

Part IV

District Diagrams: Diagrams showing the boundaries of the Zones, which collectively represent the boundaries of the District, are provided in this Report and these diagrams identify all parcels that receive special benefits from the improvements. Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of all parcels as shown on the Riverside County Assessor's Parcel Maps as they existed at the time this Report was prepared and shall include all subsequent subdivisions, lot-line adjustments, or parcel changes therein. Reference is hereby made to the Riverside County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.

Part V

Assessment Roll: A listing of the proposed assessment amount for each parcel within the District. The proposed assessment amount for each parcel is based on the parcel's calculated proportional special benefit as outlined in the method of apportionment and proposed assessment rate established in the District Budget. These assessment amounts represent the assessments proposed to be levied and collected on the County Tax Rolls for fiscal year 2016/17.

PART I - PLANS AND SPECIFICATIONS

DESCRIPTION OF THE DISTRICT

The territory within this District consists of all lots and parcels of land that receive special benefits from the landscaping improvements maintained and funded by the District assessments. The boundaries of the District consist of benefit zones ("Zones"), each of which is associated with a set of landscape improvements. Each parcel within the District is assigned to each zone that funds landscape maintenance services that specially benefit the parcel. Two zones (Zone 01A and 03A) are comprised solely of a subset of the parcels in a larger zone (Zones 01 and 03 respectively). Thus all parcels in Zone 01A are also a part of Zone 01 and all parcels in Zone 03A are also a part of Zone 03. These overlapping zones exist because, for example, the landscaping improvements associated with Zone 01 provides special benefit to each parcel in Zone 01 (including Zone 01A parcels) but the landscaping improvements associated with Zone 01A provides special benefit to only the Zone 01A parcels.

These 11 Zones within the District and the benefits associated with the properties therein are described in more detail in Part II (Method of Apportionment) of this Report. In addition, the District Diagrams found in Part IV of this Report provide visual representations of the District showing the boundaries of the Zones and the improvement areas being maintained.

DISTRICT FACILITIES AND IMPROVEMENTS

The landscape improvements maintained for each Zone are local landscaping improvements that were installed in connection with the development of the parcels comprising each respective Zone. These landscaping improvements are an integral part of the subdivisions and development for which they were installed, creating a green amenity and aesthetically pleasing enhancement to the parcels served by the landscaping. In most cases, the landscaping improvements were a condition of development of the parcels in the Zone, and the properties within the Zone could not have been developed if the landscaping were not included. Improvements for each Zone are either located within the subdivision or along the entry path to the residential subdivisions or non-residential developments.

Collectively within the eleven Zones, there is approximately 3,552,535 square feet of landscaped area, 3,489,455 square feet of open space, and 9,582 trees to be maintained and funded in part by the District assessments. The District Diagrams found in Part IV of this Report provide visual representations of the District, showing the boundaries of the Zones and the improvement areas being maintained. Detailed plans identifying the location and extent of the District's landscape improvements and maps of those Zones and improvement areas are on file in the Office of Financial and Management Services Department, Special Districts Division, and by reference these plans and maps are made part of this Report.

The maintenance, operation, and servicing of the District landscape improvements include the furnishing of labor, materials, equipment, and utilities for the ordinary and usual maintenance, operation, and servicing of the landscaped areas within the public right-of-ways, easements, and open space areas dedicated to the City as part of the development of properties within each Zone of the District.

The various landscape improvements associated with each Zone include combinations of landscape amenities such as turf ground cover, plants, shrubs, trees, and associated appurtenant facilities including, but not limited to irrigation and drainage systems, various types of groundcover, stamped concrete, and entry monuments that may be maintained in whole or in part as part of the landscape improvements depending on available funding.

The following is a brief description and summary of the landscaped areas associate with each local landscaping Zone to be included in the District. A visual depiction of the location and extent of the landscape improvement areas and Zone boundaries are provided on the District Diagrams provided in Part IV of this Report.

ZONES

Local Landscaping Zone 01 (TownGate)

The properties within Zone 01 receive special benefits from landscaped parkways and medians within the TownGate area, which is bordered by Day Street on the west, Cottonwood Avenue, Dracaea Avenue, and Eucalyptus Avenue on the south, Elsworth Street and Frederick Street on the east, and State Highway 60 on the north. The Zone improvements are currently maintained at a reduced level of service (12-week rotation) due to funding. The overall improvements include approximately 454,582 square feet of landscaped area and 1,045 trees.

Local Landscaping Zone 01A (Renaissance Park)

The properties within Zone 01A receive special benefits from landscaped parkways and medians within the TownGate area along with other parcels in Zone 01, but in addition, receive special benefits from parkway landscaping and entry statement medians on the internal neighborhood streets (Dracaea Avenue and Arbor Park Lane) that connect the various residential developments in this area. The Renaissance Park area is bordered by Day Street on the west, Cottonwood Avenue on the south, Elsworth Street on the east, and Eucalyptus Avenue on the north. The Zone improvements are currently maintained at a reduced level of service (12-week rotation) due to funding. The overall improvements include approximately 72,655 square feet of landscaped area and 201 trees.

Local Landscaping Zone 02 (Hidden Springs)

The properties within Zone 02 receive special benefits from parkway landscaping along Hidden Springs Drive, and the west side of Pigeon Pass Road bordering the Hidden Springs community, as well as maintenance of open space areas throughout the community. The Zone parkway improvements are currently maintained at a standard level of service (4-week rotation) and the open space improvements at a limited level of service due to funding. The overall improvements include approximately 265,280 square feet of landscaped area, 3,308,892 square feet of Open Space area, and 3,179 trees.

Local Landscaping Zone 03 (Moreno Valley Ranch - West)

The properties within Zone 03 receive special benefits from parkway and median landscaping generally surrounding the Moreno Valley Ranch area, bordered by Kitching Street on the west,

Gentian Avenue and Casa Encantador Road on the north, and generally the City boundary to the east and south. The Zone improvements are currently maintained at a modified reduced level of service (8-week rotation) due to funding. The overall improvements include approximately 1,203,019 square feet of landscaped area and 2,382 trees.

Local Landscaping Zone 03A (Lasselle Powerline Parkway)

The properties within Zone 03A receive special benefits from landscaped parkways and medians within the Moreno Valley Ranch - West area along with other parcels in Zone 03, but in addition, receive special benefits from parkway landscaping on the internal neighborhood streets along portions of Withers Way, Via Xavier, Cremello Way, Cavalcade Drive, and Kentucky Derby Drive. The Zone improvements are currently maintained at a modified reduced level of service (8-week rotation) due to funding. The overall improvements include approximately 71,022 square feet of landscaped area and 89 trees.

Local Landscaping Zone 04 (Moreno Valley Ranch - East)

The properties within Zone 04 receive special benefits from parkway and median landscaping generally surrounding the developments bordered by Hammett Court, Oliver Street, and Moreno Beach Drive to the west, Iris Avenue, John F. Kennedy Drive, and Cactus Avenue to the north, and generally the City boundary to the southeast. The overall improvements include approximately 980,404 square feet of landscaped area and 1,710 trees.

Because assessments in the Zone have been capped at the 1996/97 level, the CSD has not been able to provide the level of service in this Zone that is provided in other Zones. The Zone improvements are currently maintained at a reduced level of service (12-week rotation) rather than the standard level of service (4-week rotation).

For 2016/17, the CSD is proposing to increase the assessment rate for Zone 04 and to add an automatic inflation adjustment. This increase will permit the CSD to provide the standard level of service in the Zone. In order to approve the proposed increase, the CSD will conduct a property owner mail ballot protest proceeding pursuant to Proposition 218. If there is a majority protest against the proposed increase and inflation adjustment, the assessment will be levied at the current rate and services will continue to be provided at the reduced level of service.

Local Landscaping Zone 05 (Stoneridge Ranch)

The properties within Zone 05 receive special benefits from parkway and median landscaping generally surrounding the Stoneridge Ranch residential neighborhood, bordered by Nason Street on the west, Dracaea Avenue on the south, Eucalyptus Avenue on the east and Fir Avenue on the north. The Zone improvements are currently maintained at a standard level of service (4-week rotation). The overall improvements include approximately 98,392 square feet of landscaped area and 202 trees.

Local Landscaping Zone 06 (Mahogany Fields)

The properties within Zone 06 receive special benefits from parkway and median landscaping generally located within the Mahogany Fields community along Alessandro Boulevard, Morrison

Street, and Cottonwood Avenue. The Zone improvements are currently maintained at a standard level of service (4-week rotation). The overall improvements include approximately 178,564 square feet of landscaped area and 345 trees.

Local Landscaping Zone 07 (Celebration)

The properties within Zone 07 receive special benefits from parkway and median landscaping generally located within the Celebration community along Nason Street, Cactus Avenue, and Oliver Street. The Zone improvements are currently maintained at a standard level of service (4-week rotation). For FY 2016/17 the CSD will begin incurring expenses to maintain landscaping on open space located on the slope of a flood control at the South side of Zone 07. These open space improvements were included in the budget for Zone 07 at the time it last went to property owner assessment balloting, but until FY 2016/17 the open space improvements had not required maintenance by the CSD. All properties within Zone 07 receive special benefits from this improvement. The overall improvements include approximately 46,159 square feet of landscaped area, 180,563 square feet of open space area (flood control channel slope), and 119 trees.

Local Landscaping Zone 08 (Shadow Mountain)

The properties within Zone 08 receive special benefits from parkway and median landscaping generally surrounding the Shadow Mountain residential neighborhood, bordered by Pigeon Pass Road on the west, Sunnymead Ranch Parkway on the south, Espada Creek Road on the east, and Lawless Road on the north. The Zone improvements are currently maintained at a standard level of service (4-week rotation). The overall improvements include approximately 118,002 square feet of landscaped area and 172 trees.

Local Landscaping Zone 09 (Savannah)

The properties within Zone 09 will receive special benefits from parkway landscaping generally surrounding the Savannah residential neighborhood, bordered by Morrison Street on the west, Eucalyptus Avenue on the south, and Fir Avenue on the north. Zone 09 is currently under development and the City anticipates that construction will be complete sometime late in Fiscal Year 2016/17. At that time, the CSD will begin providing services. The budget for this Zone for Fiscal Year 2016/17 anticipates that landscape maintenance expenses will only be incurred for a portion of the Fiscal Year. The overall improvements include approximately 64,456 square feet of landscaped area and 138 trees.

PART II - METHOD OF APPORTIONMENT

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

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

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

Section 22574 provides for zones as follows:

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

The formulas used for calculating assessments and the designation of zones herein reflect the composition of parcels within the District and the improvements and activities to be provided, and have been designed to fairly apportion the cost of providing those improvements based on a determination of the proportional special benefits to each parcel, consistent with the requirements of the 1972 Act and the provisions of Proposition 218 and Article XIII D of the California Constitution.

PROPOSITION 218 BENEFIT ANALYSIS

The costs of the proposed improvements for fiscal year 2016/17 have been identified and allocated to properties within the District based on special benefit. The improvements provided by this District and for which properties are assessed are local public landscape improvements and related amenities that were installed in connection with the development of the properties or would otherwise be required for the development of properties within each respective Zone of the District. The assessments and method of apportionment is based on the premise that these improvements would otherwise not have been required without the development of those parcels within the District.

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

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

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

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

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

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

BENEFIT ANALYSIS

Special Benefit

The ongoing maintenance of local public landscaped areas within the District provides aesthetic benefits to the properties within each respective Zone and provides a more pleasant environment to walk, drive, live, and work. The primary function of these landscape improvements and related amenities is to serve as an aesthetically pleasing enhancement and green space for the benefit of the immediately surrounding developments for which the improvements were constructed and installed. These improvements are an integral part of the physical environment of parcels in associated Zones, and if the improvements were not properly maintained, it is these parcels that would be aesthetically burdened. In addition, the street landscaping in these Zones serve as both a physical buffer as well as a sound reduction or buffer between the roadways and the properties in the District and the open spaces, where applicable, provide a physical buffer and openness between properties. Furthermore, open spaces serve as an extension of the recreational features of parcels, such as their front or rear yards, and entry landscaping serves as a pleasant aesthetic amenity that enhances the approach to the parcels. As a result, the maintenance of these landscaped improvements is a particular and distinct benefit to the properties and developments within each Zone.

General Benefit

In reviewing the location and extent of the specific landscaped areas and improvements to be funded by District assessments and the proximity and relationship to properties to be assessed, it is evident these improvements are local improvements that were installed in connection with the development of properties in each respective Zone or are improvements that would otherwise be shared by and required for the future development of properties in those Zones. It is also evident that the aesthetic maintenance of these improvements and the enhanced level of maintenance provided only has a direct and particular impact on those properties (special benefit) and such maintenance beyond that which is required to ensure the safety and protection of the general public and property in general, has no identifiable benefit to the public at large or properties outside each respective Zone.

In the absence of a special funding Zone, the City would typically provide only weed abatement and erosion control services for landscaped areas. These services would typically be provided twice annually. This level of service provides for public safety and avoids negative impacts on adjacent roadways and vehicles traveling on those roadways, but results in a far less visually pleasing environment than is created with the enhanced levels of services associated with the District. The cost to provide the baseline level of service is approximately \$0.02055 per square foot per servicing for streetscape areas and \$0.0102775 per square foot per servicing for open space areas that require maintenance. Utilizing these per square foot costs, the square footages of the improvement areas, and the number of servicing in each Zone, the following table summarizes the current estimated general benefit costs calculated for each District Zone:

Fiscal Year 2016/17 Estimated General Benefit Costs

Zone	General Benefit Cost ⁽¹⁾
Zone 01	\$ 18,687.83
Zone 01A	2,986.84
Zone 02	27,909.15
Zone 03	49,456.02
Zone 03A	2,919.71
Zone 04	40,304.34
Zone 05	4,044.89
Zone 06	7,340.75
Zone 07	2,825.46
Zone 08	4,851.05
Zone 09	662.45
Total:	\$ 161,988.49

⁽¹⁾ The General Benefit Costs presented in the table above are reflected in the budgets for each Zone. As with most landscape maintenance costs, these General Benefit Costs are impacted by inflation and as such the General Benefit Cost contributions are adjusted annually for inflation.

General Fund Maintained Areas

The following improvements are excluded from assessment funding and instead funded from other sources. These particular improvement areas are identified on the District Diagrams provided in Part IV of this Report as “General Fund Maintained” improvements and include the improvements in the following Zones:

The 31,000 square feet of planter area and 8 trees in the greenbelt drainage area south of Iris Avenue and west of Turnberry Street previously included in CSD Zone E-4A (Daybreak) will be maintained and funded by other general fund revenues and not included in the assessments for Zone 04. These improvements constitute all the landscaped areas previously in CSD E-4A.

The 2,230 square feet of parkway planter area on the east side of Nason Street north of Damascus Road that was previously included in CSD Zone E-15 (Celebration), will be maintained and funded by other general fund revenues and not included in the assessments for Zone 07.

ASSESSMENT METHODOLOGY

The method of apportionment for this District calculates the receipt of special benefit from the respective improvements based on the land use of the parcels.

Equivalent Benefit Unit Application

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

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

Condominium Residential — This land use is defined as a fully subdivided condominium residential unit assigned its own Assessor’s Parcel Number by the County. EBUs are assigned to these parcels by multiplying the overall acreage of the condominium development by 4 (the typical number of single family homes in an acre of typical development), and then dividing the result by the number of condominium units/parcels in the development.

Multi-Family Residential and Mobile Home Park — This land use classification identifies properties that are used for residential purposes and contain more than one residential unit. The proportional special benefit and EBU for these parcels is based on acreage, at 4.0 EBUs per acre.

Developed Non-Residential — This classification includes developed properties including parking lots that are identified or zoned for commercial, industrial, or other non-residential use

including offices, hotels, recreational facilities (excluding parks), and institutional facilities including, hospitals, churches or facilities utilized by other non-profit organizations, whether those facilities are publicly owned (non-taxable) or privately owned. Like Multi-Family Residential and Mobile Home Park properties the proportional special benefit and EBU for these parcels is based on acreage, at 4.0 EBUs per acre.

Planned Residential Development — This land use is defined as a property that is currently consider vacant or undeveloped land, but for which the number of residential lots to be developed on the property is known or has been approved. These properties benefit from the existing Zone improvements, but may as part of their development install additional landscape improvements to be maintained either solely by the development or as part of the District improvements depending on the location and extent of those improvements. The proportional special benefit and EBU for these parcels is based on the planned residential units for the parcel, at 0.50 EBU per planned unit (50% of the basic EBU unit for a single family residential parcel).

Undeveloped/Vacant Property — This land use is defined as a parcel that is currently consider vacant or undeveloped land that can be developed, but for which the use and/or development of the property has not been fully determined. These parcels are assigned a proportional EBU that is based on 50% of the proportional benefit established for a developed property in the District. The proportional special benefit and EBU for these parcels is based on acreage, at 2.0 EBUs per acre.

Special Case Property — In some Zones there may be one or more properties that the standard land use classifications identified above do not accurately identify the use and special benefit received from the improvements and/or it has been determined that the property receives special benefit, but has not been previously assessed for various reasons. Properties that are typically classified as Special Case properties usually involve some type of development or land restrictions whether those restrictions are temporary or permanent and affect the properties proportional special benefit. Examples of such restrictions may include situations where only a small percentage of the parcel's total acreage can actually be developed. In such a case, the net usable acreage of the parcel rather than the gross acreage of the parcel may be applied to calculate the parcel's proportional special benefit. In addition, in certain Zones there are a few parcels that have been identified as properties that receive special benefit from the Zone improvements, but likely because of their ownership or tax status (government or non-profit owned properties) these parcels were not previously levied the annual assessment. The proportional special benefit and proposed assessment for each of these parcels is calculated along with all other properties in the Zone, but rather than ballot these properties for a new or increased assessment at this time, the agency will make an off-setting contribution to the Zone that is equal to the assessment amount these Non-Assessed parcels would otherwise have been assessed.

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

Also exempt from assessment are Assessor's Parcels that are identified as common areas (properties for which the surrounding residential parcels have a shared interest); bifurcated lots; small parcels vacated by the County or similar sliver parcels that cannot be developed independent of an adjacent parcel. These types of parcels are generally not separately assessed because they are functionally a part of another parcel that is assessed for its own benefit and the benefit of the associated parcel. Based on the improvements maintained in this District it has been determined that public schools, public parks, golf courses, and open space areas provide landscape amenities that are available to the public or are similar in nature to the improvements of a Zone and any benefit these properties may derive from the Zone improvements are more than off-set by the public benefit they provide to properties in the Zone.

PART III - ESTIMATE OF COSTS

CALCULATION OF ASSESSMENTS

An assessment amount per EBU in each Zone is calculated by:

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

Total Amount Budgeted – Total General Benefit Contribution = Special Benefit Costs

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

- “Fund Balance Transfer/Reduction”, represents the amount of available Fund Balance being applied to pay a portion of the Special Benefit Costs for the fiscal year.
- “Additional Agency Contribution”, which is a contribution of funds from other revenue sources available to the CSD to reduce the amount to be levied as Special Benefit Costs for this fiscal year. This contribution is in addition to the General Benefit Costs.

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

Special Benefit Costs +/- Benefit Cost Adjustments = Net Special Benefit Assessment

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

Net Special Benefit Assessment / Total EBU = Assessment per EBU

Assessment per EBU x Parcel EBU = Parcel Assessment Amount

DISTRICT BUDGETS

The following budgets outline the estimated costs to maintain the improvements and the anticipated expenditures for each District Zone for fiscal year 2016/17.

Description	Total District Budget (Existing)	Total District Budget (Proposed)	Zone 01 TownGate	Zone 01A Renaissance Park	Zone 02 Hidden Springs
Operation & Maintenance (O&M)					
Total Maintenance Costs	\$ 1,729,989	\$ 1,879,079	\$ 194,866	\$ 36,326	\$ 331,089
Utilities	535,549	547,079	89,280	19,250	146,080
Total O&M Expenses	\$ 2,265,538	\$ 2,426,158	\$ 284,146	\$ 55,576	\$ 477,169
Incidental/Administrative Expenses					
District Administration	\$ 149,260	\$ 149,260	\$ 15,065	\$ 3,850	\$ 29,524
County Fees	7,203	7,203	727	186	1,425
Miscellaneous Administration Expenses	10,920	10,920	1,101	281	2,157
Total Incidental/Administrative Expenses	\$ 167,383	\$ 167,383	\$ 16,893	\$ 4,317	\$ 33,106
TOTAL ANNUAL EXPENSES	\$ 2,432,921	\$ 2,593,541	\$ 301,039	\$ 59,892	\$ 510,275
General Benefit Costs	\$ (161,988)	\$ (161,988)	\$ (18,688)	\$ (2,987)	\$ (27,909)
General Fund Maintenance Area Costs	(14,192)	(14,192)	0	0	0
Total General Benefit Contribution	\$ (176,181)	\$ (176,181)	\$ (18,688)	\$ (2,987)	\$ (27,909)
SPECIAL BENEFIT COSTS	\$ 2,232,482	\$ 2,417,360	\$ 282,351	\$ 56,906	\$ 482,366
Other Available Funding					
Reserve Fund Collection/(Contribution) ⁽¹⁾	\$ (150,676)	\$ (138,301)	\$ 21,950	\$ (9,385)	\$ 24,185
Interest Income	(43,910)	(43,910)	(4,708)	(1,080)	(7,842)
Unrealized Gains/Losses	33,173	33,173	3,556	816	5,925
Reimbursement Agreements	(500)	(500)	(500)	0	0
Total Contributions/Adjustments	\$ (161,913)	\$ (149,538)	\$ 20,298	\$ (9,649)	\$ 22,268
NET SPECIAL BENEFIT ASSESSMENT	\$ 2,094,827	\$ 2,267,822	\$ 302,649	\$ 47,257	\$ 504,634
District Statistics					
Total Parcels	11,429	11,429	1,186	557	1,151
Total Assessed Parcels	11,411	11,411	1,185	557	1,151
Total EBU	12,676.82072	12,676.82072	2,184.24781	557.00000	1,178.00000
Proposed Assessment per EBU (FY 2016/17)			\$138.56	\$84.84	\$428.38
Maximum Assessment per EBU			\$138.57	\$84.85	\$437.08
EBU of Non-Assessed Parcels			5.00000	-	-
Contribution for Non-Assessed Parcels ⁽²⁾	\$ (25,715.87)	\$ (17,056.67)	\$ (692.80)	\$ -	\$ -
NET BALANCE TO LEVY	\$ 2,069,111	\$ 2,250,765	\$ 301,956	\$ 47,257	\$ 504,634
Reserve Fund/Fund Balance					
Estimated Beginning Fund Balance as of July 1, 2016	\$ 3,856,189	\$ 3,856,189	\$ 290,759	\$ 100,597	\$ 628,078
Assessment Revenues	2,094,828	2,267,823	302,649	47,257	504,634
Expenditures	(2,432,920)	(2,593,540)	(301,039)	(59,892)	(510,275)
Estimated Ending Fund Balance as of June 30, 2017	\$ 3,518,096	\$ 3,530,471	\$ 292,369	\$ 87,962	\$ 622,437

(1) Additional funds applied to or required from available fund balance to cover Special Benefit Costs for the fiscal year.

(2) Agency Contribution for parcels that benefit, but have not historically been assessed (typically government owned properties).

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

Description	Zone 03 Moreno Valley Ranch West	Zone 03A Lasselle Powerline Parkway	Zone 04 Moreno Valley Ranch East (Existing)	Zone 04 Moreno Valley Ranch East (Proposed)	Zone 05 Stoneridge Ranch
Operation & Maintenance (O&M)					
Total Maintenance Costs	\$ 501,124	\$ 28,684	\$ 232,766	\$ 381,856	\$ 82,072
Utilities	97,910	6,080	55,450	66,980	31,380
Total O&M Expenses	\$ 599,034	\$ 34,764	\$ 288,216	\$ 448,836	\$ 113,452
Incidental/Administrative Expenses					
District Administration	\$ 45,245	\$ 3,459	\$ 30,571	\$ 30,571	\$ 3,563
County Fees	2,183	167	1,475	1,475	172
Miscellaneous Administration Expenses	3,307	253	2,245	2,245	263
Total Incidental/Administrative Expenses	\$ 50,735	\$ 3,879	\$ 34,291	\$ 34,291	\$ 3,998
TOTAL ANNUAL EXPENSES	\$ 649,769	\$ 38,642	\$ 322,507	\$ 483,127	\$ 117,451
General Benefit Costs	\$ (49,456.02)	\$ (2,919.71)	\$ (40,304.34)	\$ (40,304.34)	\$ (4,044.89)
General Fund Maintenance Area Costs	\$ -	\$ -	\$ (13,682.22)	\$ (13,682.22)	\$ -
Total General Benefit Contribution	\$ (49,456.02)	\$ (2,919.71)	\$ (53,986.56)	\$ (53,986.56)	\$ (4,044.89)
SPECIAL BENEFIT COSTS	\$ 600,313	\$ 35,723	\$ 268,521	\$ 429,141	\$ 113,406
Other Available Funding					
Reserve Fund Collection/(Contribution) ⁽¹⁾	\$ 12,465	\$ (1,810)	\$ (10,415)	\$ 1,960	\$ (62,315)
Interest Income	(10,311)	(768)	(4,444)	(4,444)	(4,049)
Unrealized Gains/Losses	7,789	581	3,357	3,357	3,059
Reimbursement Agreements	0	0	0	0	0
Total Contributions/Adjustments	\$ 9,943	\$ (1,997)	\$ (11,502)	\$ 873	\$ (63,305)
NET SPECIAL BENEFIT ASSESSMENT	\$ 610,256	\$ 33,725	\$ 257,019	\$ 430,014	\$ 50,100
District Statistics					
Total Parcels	4,511	467	2,096	2,096	334
Total Assessed Parcels	4,507	467	2,083	2,083	334
Total EBU	4,493.01291	467.00000	2,336.56000	2,336.56000	334.00000
Proposed Assessment per EBU (FY 2016/17)	\$135.82	\$72.22	\$110.00	\$184.04	\$150.00
Maximum Assessment per EBU	\$138.57	\$73.69	\$110.00	\$184.04	\$435.47
EBU of Non-Assessed Parcels	120.48200	-	78.72000	-	-
Contribution for Non-Assessed Parcels ⁽²⁾	\$ (16,363.87)	\$ -	\$ (8,659.20)	\$ -	\$ -
NET BALANCE TO LEVY	\$ 593,892	\$ 33,725	\$ 248,359	\$ 430,014	\$ 50,100
Reserve Fund/Fund Balance					
Estimated Beginning Fund Balance as of July 1, 2016	\$ 793,748	\$ 68,460	\$ 536,630	\$ 536,630	\$ 381,688
Assessment Revenues	610,256	33,725	257,019	430,014	50,100
Expenditures	(649,769)	(38,642)	(322,507)	(483,127)	(117,451)
Estimated Ending Fund Balance as of June 30, 2017	\$ 754,235	\$ 63,543	\$ 471,142	\$ 483,517	\$ 314,337

- (1) Additional funds required or applied from available fund balance to cover Special Benefit Costs for the fiscal year.
- (2) Agency Contribution for parcels that benefit, but have not historically been assessed (typically government owned properties).
- (3) The CSD will conduct a mail ballot protest proceeding with respect to the proposed budget shown above for Zone 04. If there is a majority protest against the proposal, the budget labeled "Existing" will be used.

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

Description	Zone 06 Mahogany Fields	Zone 07 Celebration	Zone 08 Shadow Mountain	Zone 09 Savannah
Operation & Maintenance (O&M)				
Total Maintenance Costs	\$ 115,421	\$ 113,547	\$ 78,988	\$ 15,107
Utilities	49,780	15,380	17,580	7,379
Total O&M Expenses	\$ 165,201	\$ 128,927	\$ 96,568	\$ 22,485
Incidental/Administrative Expenses				
District Administration	\$ 5,756	\$ 6,218	\$ 3,843	\$ 2,166
County Fees	278	300	185	105
Miscellaneous Administration Expenses	420	447	281	164
Total Incidental/Administrative Expenses	\$ 6,454	\$ 6,965	\$ 4,310	\$ 2,435
TOTAL ANNUAL EXPENSES	\$ 171,654	\$ 135,893	\$ 100,878	\$ 24,920
General Benefit Costs	\$ (7,340.75)	\$ (2,825.46)	\$ (4,851.05)	\$ (662.45)
General Fund Maintenance Area Costs	\$ -	\$ (510.15)	\$ -	\$ -
Total General Benefit Contribution	\$ (7,340.75)	\$ (3,335.61)	\$ (4,851.05)	\$ (662.45)
SPECIAL BENEFIT COSTS	\$ 164,314	\$ 132,557	\$ 96,027	\$ 24,258
Other Available Funding				
Reserve Fund Collection/(Contribution) ⁽¹⁾	\$ (34,363)	\$ (86,663)	\$ (4,325)	\$ -
Interest Income	(2,718)	(5,434)	(2,555)	0
Unrealized Gains/Losses	2,053	4,107	1,931	0
Reimbursement Agreements	0	0	0	0
Total Contributions/Adjustments	\$ (35,028)	\$ (87,991)	\$ (4,949)	\$ -
NET SPECIAL BENEFIT ASSESSMENT	\$ 129,286	\$ 44,566	\$ 91,078	\$ 24,258
District Statistics				
Total Parcels	424	262	291	150
Total Assessed Parcels	424	262	291	150
Total EBU	424.00000	262.00000	291.00000	150.00000
Proposed Assessment per EBU (FY 2016/17)	\$304.92	\$170.10	\$312.98	\$161.72
Maximum Assessment per EBU	\$304.92	\$365.28	\$321.66	\$653.09
EBU of Non-Assessed Parcels	-	-	-	-
Contribution for Non-Assessed Parcels ⁽²⁾	\$ -	\$ -	\$ -	\$ -
NET BALANCE TO LEVY	\$ 129,286	\$ 44,566	\$ 91,078	\$ 24,258
Reserve Fund/Fund Balance				
Estimated Beginning Fund Balance as of July 1, 2016	\$ 246,989	\$ 535,476	\$ 223,771	\$ 49,992
Assessment Revenues	129,286	44,566	91,078	24,258
Expenditures	(171,654)	(135,893)	(100,878)	(24,920)
Estimated Ending Fund Balance as of June 30, 2017	\$ 204,621	\$ 444,149	\$ 213,971	\$ 49,330

(1) Additional funds required or applied from available fund balance to cover Special Benefit Costs for the fiscal year.

(2) Agency Contribution for parcels that benefit, but have not historically been assessed (typically government owned properties).

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

ASSESSMENT RATES

The following shows the assessment rates applicable to each Zone for fiscal year 2016/17 based on the budget and the method of apportionment presented above.

Fiscal Year 2016/17 Assessment Rates

Zone	Maximum ⁽¹⁾ Rate	Proposed Rates for FY 2016/17
Zone 01	\$ 138.57	\$ 138.56 per EBU
Zone 01A	\$ 84.85	\$ 84.84 per EBU
Zone 02	\$ 437.08	\$ 428.38 per EBU
Zone 03	\$ 138.57	\$ 135.82 per EBU
Zone 03A	\$ 73.69	\$ 72.22 per EBU
Zone 04 (Existing)	\$ 110.00	\$ 110.00 per EBU
Zone 04 (Proposed)	\$ 184.04	\$ 184.04 per EBU
Zone 05	\$ 435.47	\$ 150.00 per EBU
Zone 06	\$ 304.92	\$ 304.92 per EBU
Zone 07	\$ 365.28	\$ 170.10 per EBU
Zone 08	\$ 321.66	\$ 312.98 per EBU
Zone 09	\$ 653.09	\$ 161.72 per EBU

⁽¹⁾ The Maximum Assessment Rate for all Zones (except Zone 04) includes an inflationary adjustment that was approved by the property owners as part of the balloted assessment proceeding. As part of its proposal to increase the assessment rate in Zone 04, the CSD is proposing to add an automatic inflation adjustment for future years for Zone 04. Subject to the results of the mail ballot protest proceeding conducted in connection with the Zone 04 increase, that automatic inflation adjustment will be applied in Fiscal Year 2017/18.

ANNUAL INFLATIONARY ADJUSTMENT (ASSESSMENT RANGE FORMULA)

All Zones except Zone 04 and Zone 09: Each fiscal year, the Maximum Assessment per EBU (Assessment Rate) established for the improvements in the previous fiscal year will be adjusted by the percentage change calculated for the previous calendar year in the Los Angeles-Riverside-Orange County Consumer Price Index, as published by the Department of Labor's Bureau of Labor Statistics.

Zone 09: Each fiscal year the Maximum Assessment Rate will be automatically adjusted by the percentage change in the Consumer Price Index (CPI) for All Urban Consumers for the Los Angeles-Riverside- Orange County Region as published by the Department of Labor's Bureau of Labor Statistics or three percent (3%), whichever is greater.

Zone 04: There is currently no annual inflation adjustment. However, it is proposed that such an adjustment be implemented beginning in Fiscal Year 2017-18 using the formula set forth above for Zone 09. The CSD will conduct a mail ballot assessment protest proceeding pursuant to Proposition 218 with respect to the proposed annual adjustment (a proposed rate increase). If that proceeding results in a majority protest, the annual inflation adjustment will not go into effect.

PART IV - DISTRICT DIAGRAMS

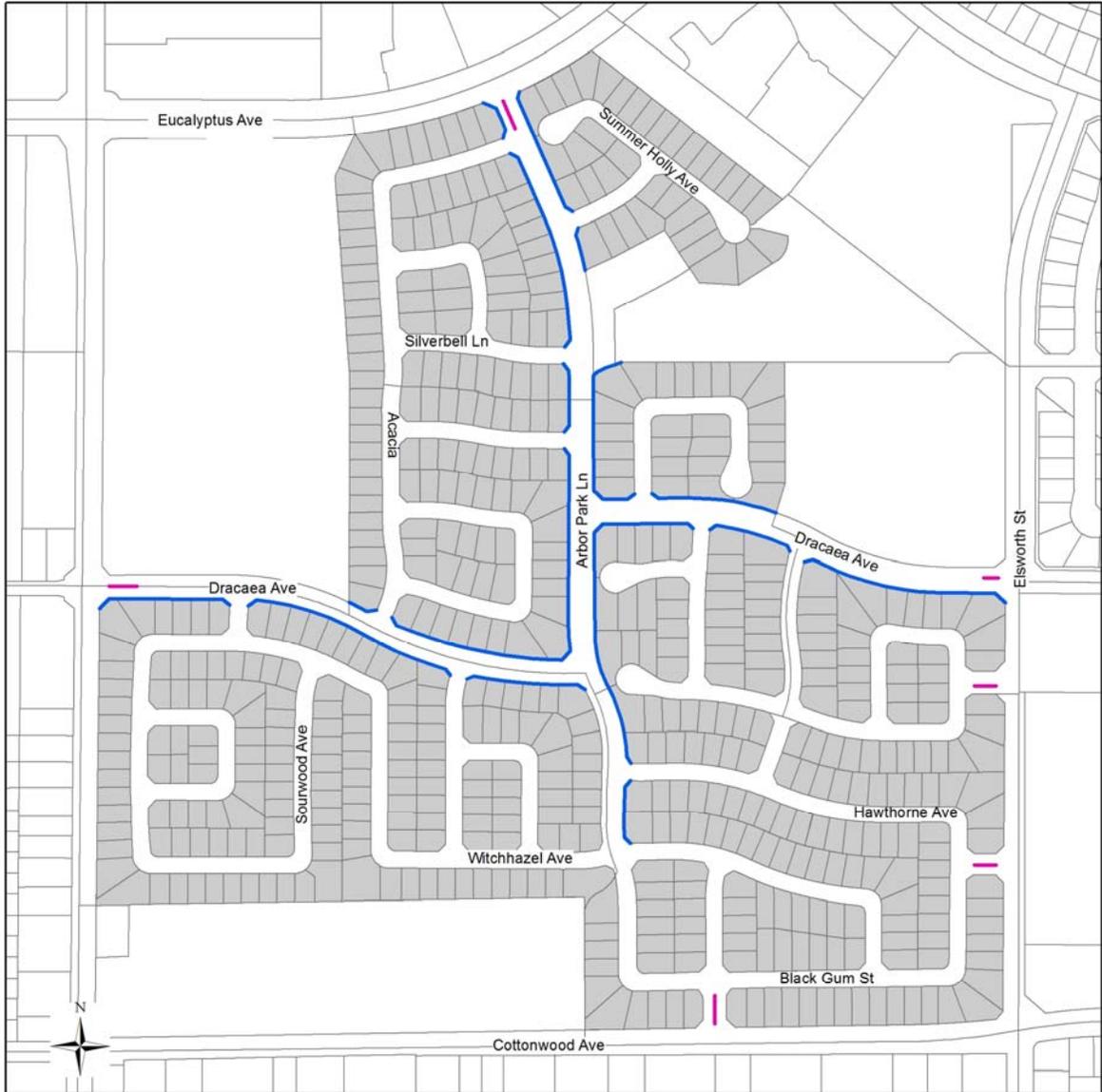
The following pages provide boundary diagrams for each Zone within the District, as well as a general depiction of the location of the improvements as identified at the time this Report was prepared. Detailed maps of the full extent and location of the improvement areas are on file in the Office of Financial and Management Services Department, Special Districts Division. The combination of these map and the Assessment Roll referenced by this Report constitute the Assessment Diagrams for the District.

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 01 (TownGate)



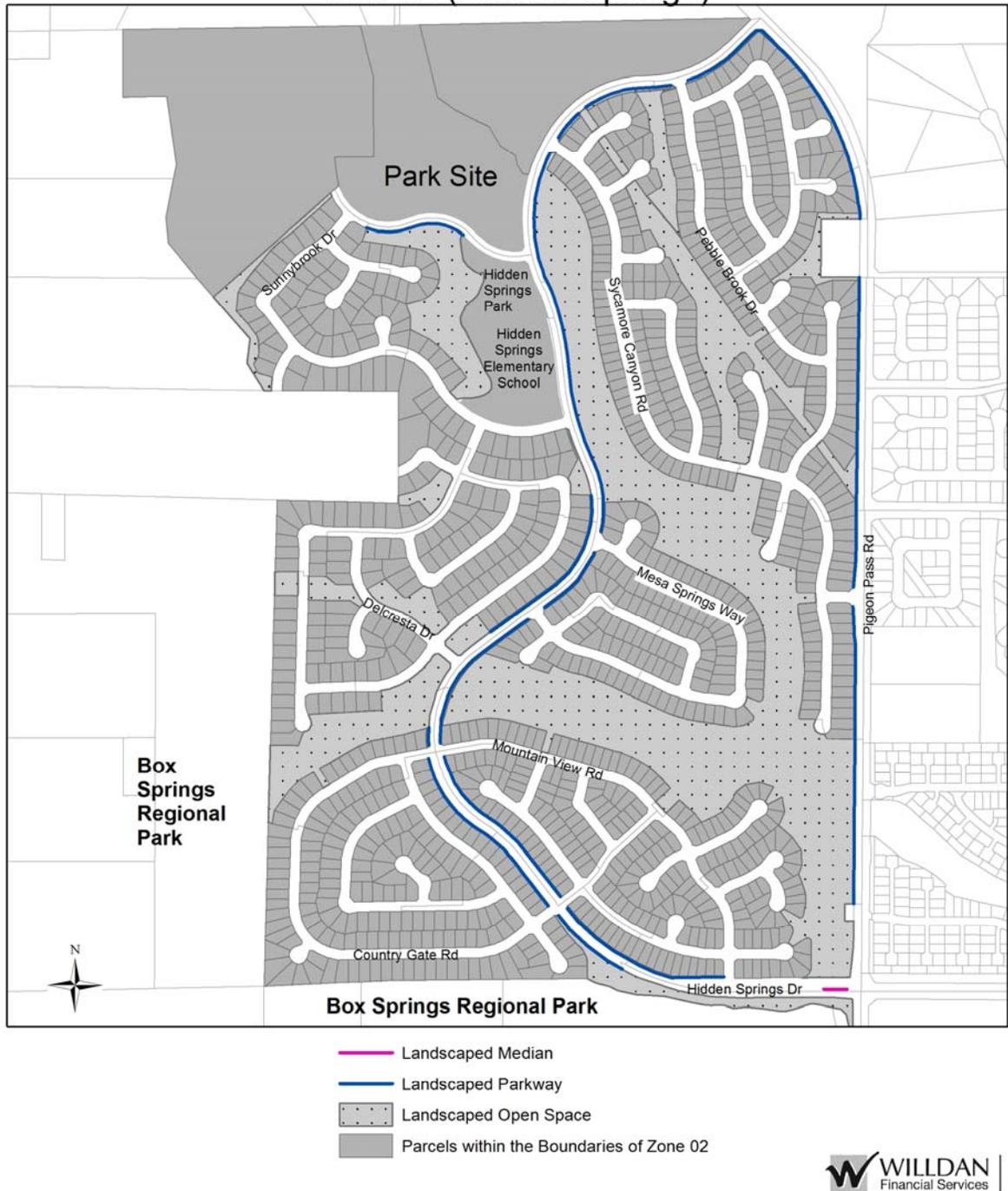
- Landscaped Parkway
- Landscaped Median
- Parcels within the Boundaries of Zone 01

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 01A (Renaissance Park)

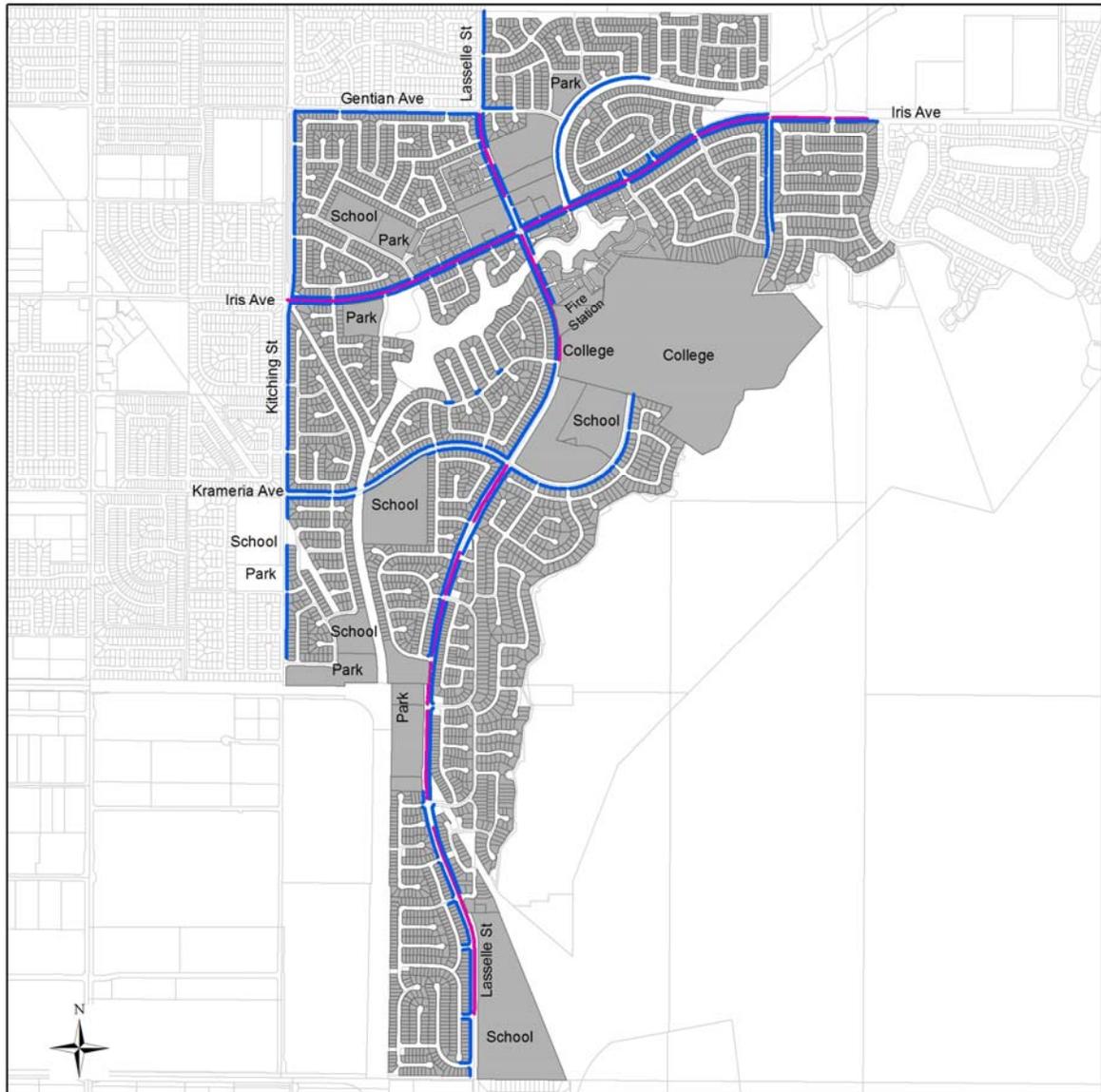


- Landscaped Parkway
- Landscaped Median
- Parcels within the Boundaries of Zone 01A

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 02 (Hidden Springs)



Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 03 (Moreno Valley Ranch - West)



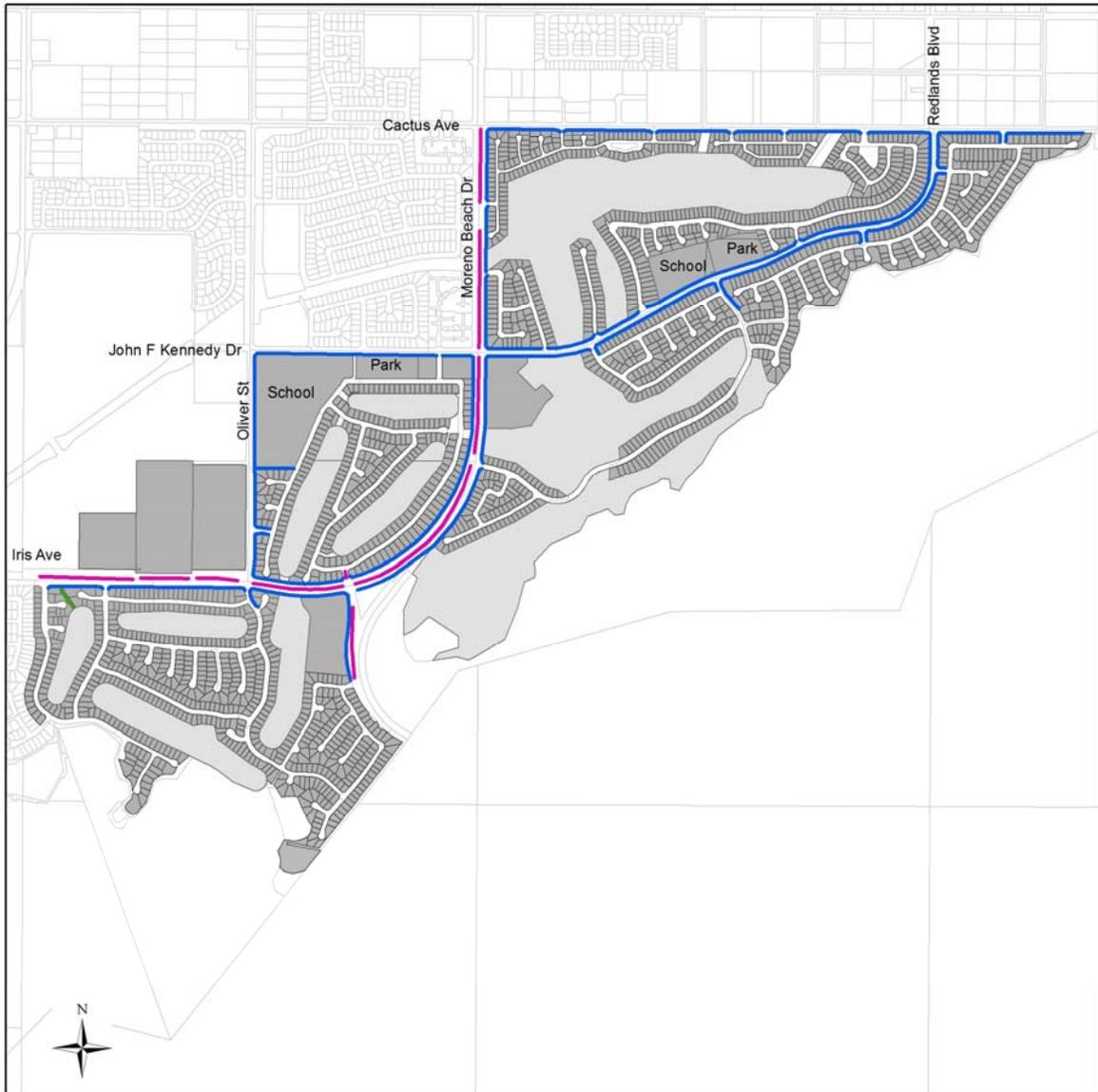
- Landscaped Parkway
- Landscaped Medians
- Parcels within the Boundaries of Zone 03

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 03A (Lasselle Powerline Parkway)



- Landscaped Parkway
- █ Parcels within the Boundaries of Zone 03A

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 04 (Moreno Valley Ranch - East)



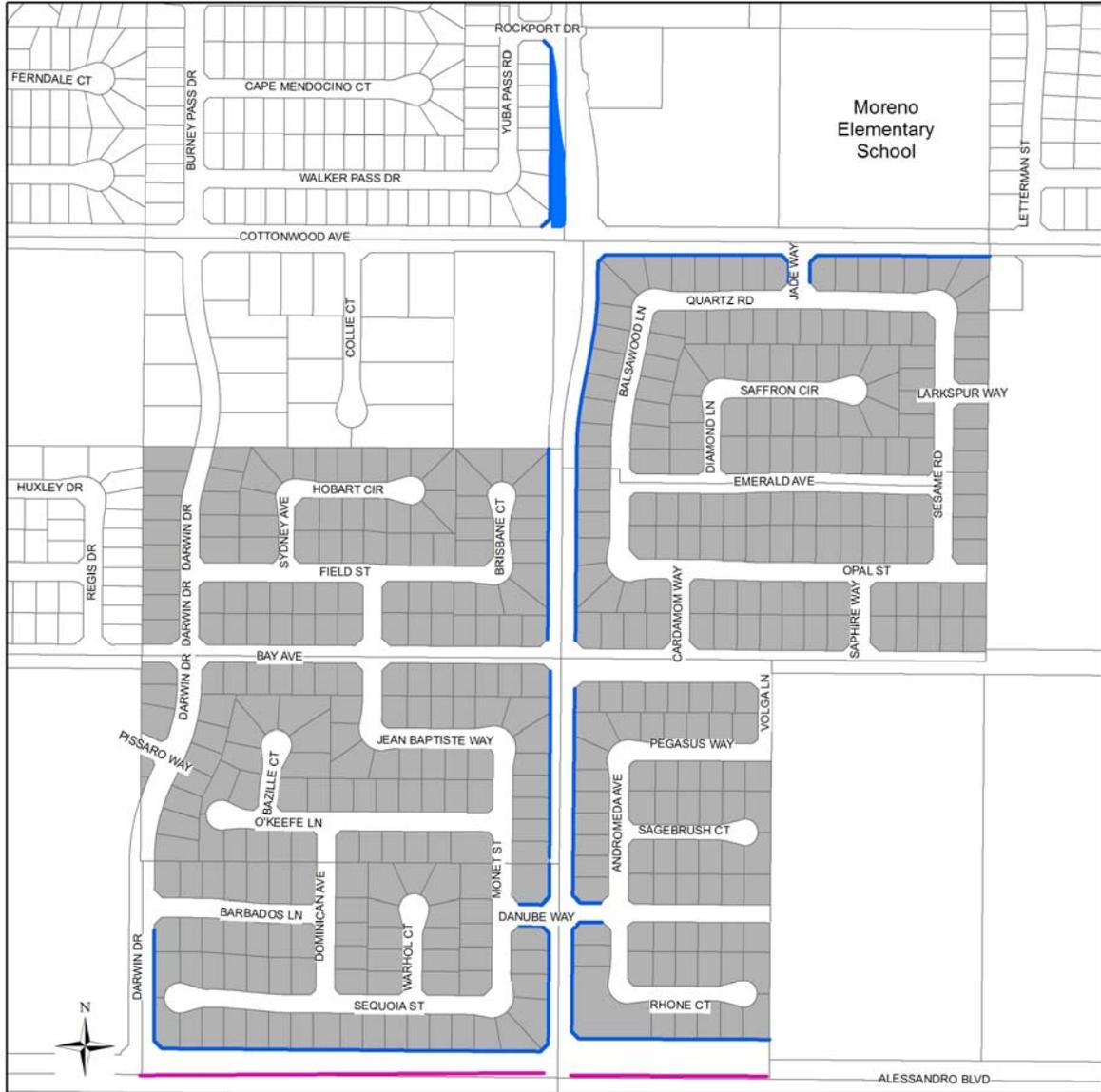
- Landscaped Parkway
- Landscaped Medians
- General Fund Maintained Drainage Area
- Parcels within the Boundaries of Zone 04

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 05 (Stoneridge Ranch)



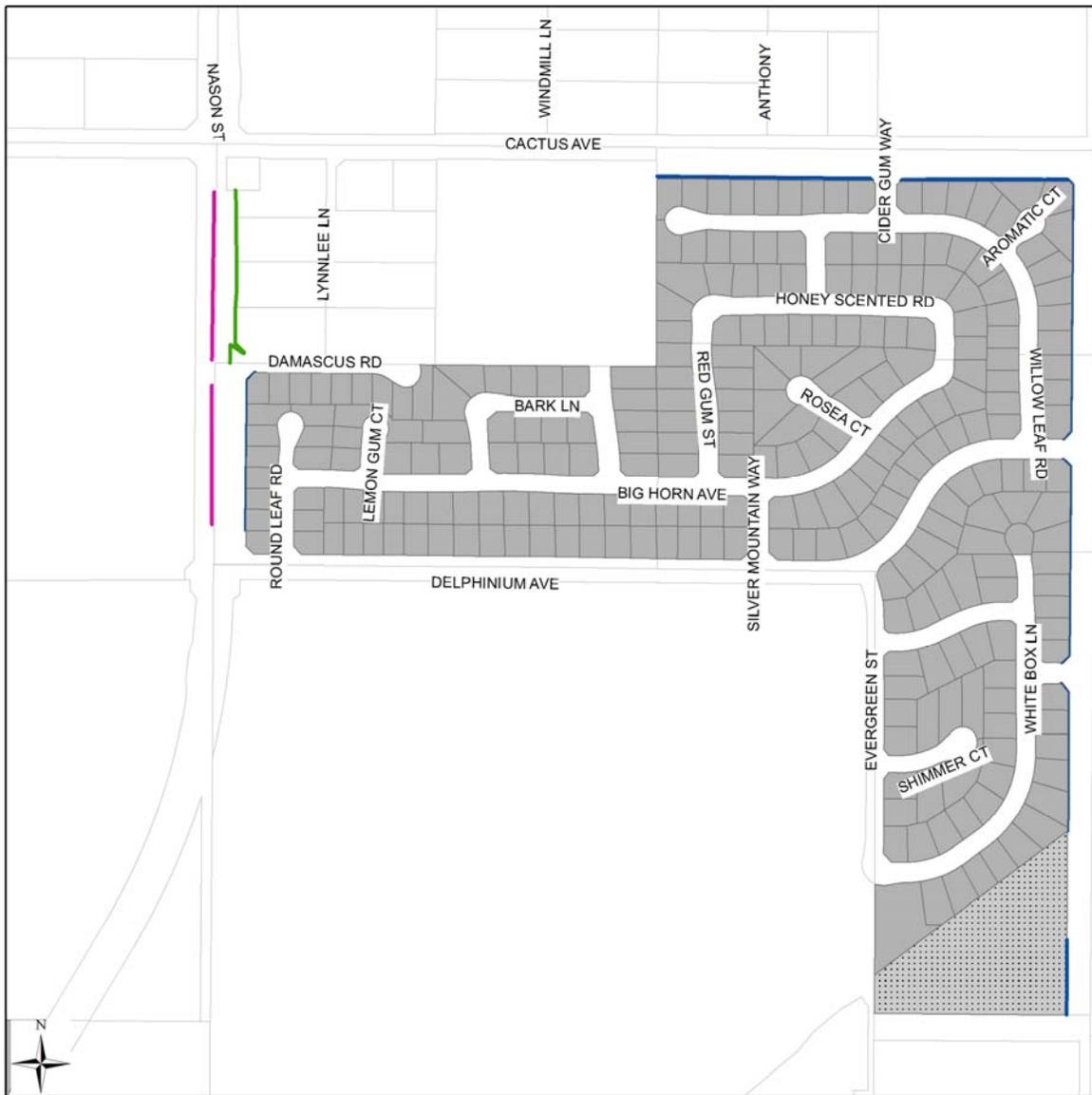
- Landscaped Parkway
- Landscaped Median
- Parcels within the Boundaries of Zone 05

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 06 (Mahogany Fields)



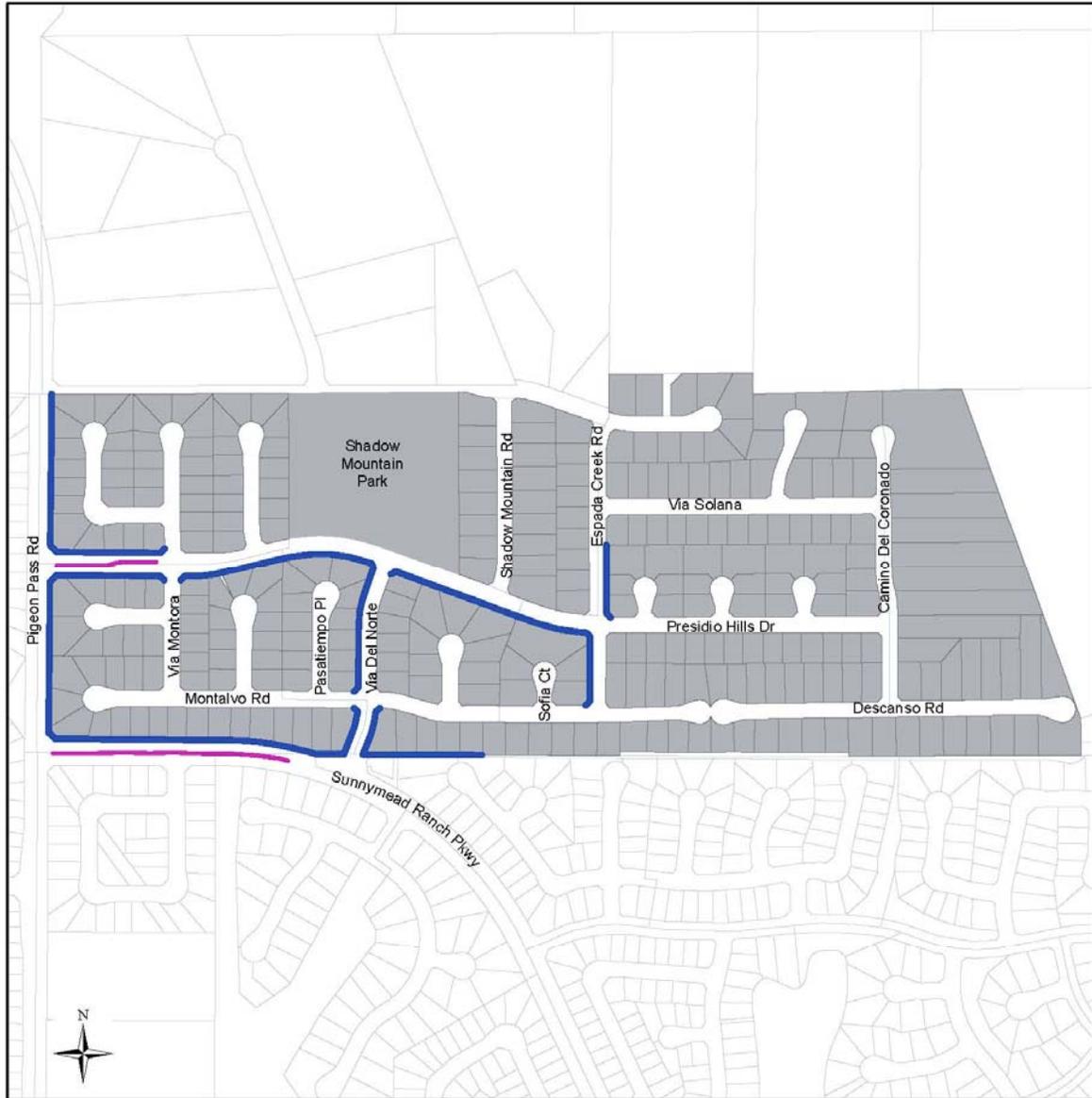
- Landscaped Parkway
- Landscaped Median
- Parcels within the Boundaries of Zone 06

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 07 (Celebration)



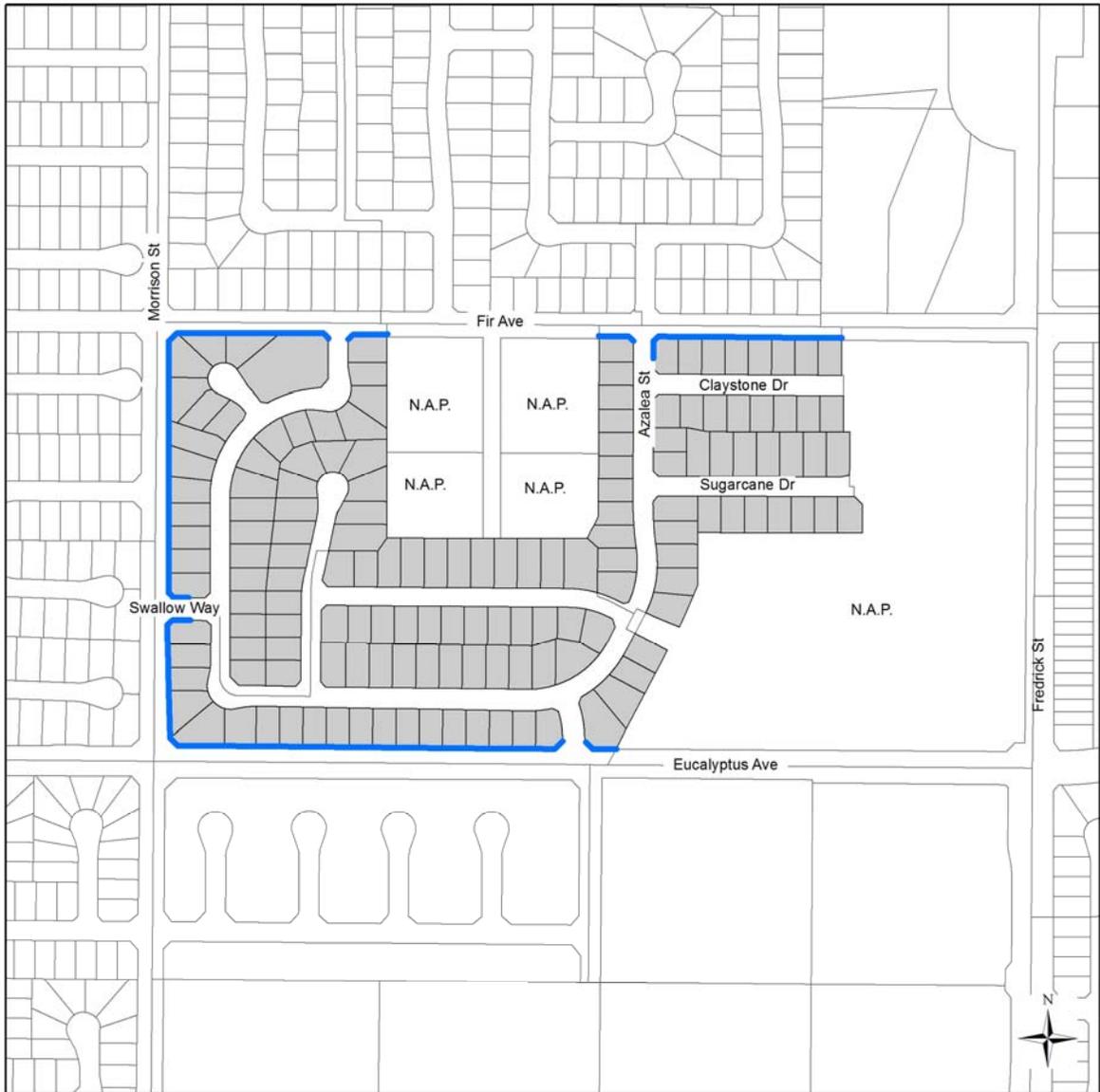
- General Fund Maintained Parkway
- Landscaped Parkway
- Landscaped Median
- Future Flood Control Channel
- Parcels within the Boundaries of Zone 07

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 08 (Shadow Mountain)



- Landscaped Parkway
- Landscaped Median
- Parcels within the Boundaries of Zone 08

Moreno Valley Community Services District Landscape Maintenance District No. 2014-02 Zone 09 (Savannah)



- Proposed Landscaped Parkway
- ▒ Parcels within the Boundaries of Zone 09

ART V - ASSESSMENT ROLL

Parcel identification for each lot or parcel within the District is based on available parcel maps and property data from the Riverside County Assessor's Office. A listing of the Assessor's Parcel Numbers (APNs) to be assessed within this District, along with the corresponding Assessment Amounts to be levied for fiscal year 2016/17 has been provided electronically to the Secretary of the CSD Board (City Clerk) due to the number of parcels within the District and by reference this listing of the APNs and corresponding Assessment Amounts to be levied for fiscal year 2016/17 is made part of this Report. The Report can also be found online at the City's website at www.moval.org/sf. If any APN identified therein is submitted for collection and identified by the County Auditor/Controller of the County of Riverside to be an invalid parcel number for any fiscal year, a corrected parcel number and/or new parcel numbers will be identified and resubmitted to the County Auditor/Controller. The assessment amount to be levied and collected for the resubmitted parcel or parcels shall be based on the method of apportionment, as described in this Report and approved by the CSD Board. Please note, totals may not match budget due to rounding.