



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2027

FIRST SAN DIEGO RIVER IMPROVEMENT PROJECT MAINTENANCE ASSESSMENT DISTRICT

under the provisions of the

**San Diego Maintenance Assessment District Procedural Ordinance
of the San Diego Municipal Code**

Prepared For
City of San Diego, California



Prepared By
EFS Engineering, Inc.
P.O. Box 22370
San Diego, CA 92192-2370

May 2026

CITY OF SAN DIEGO

Mayor

Todd Gloria

City Council Members

Joe LaCava
District 1 (Council President)

Jennifer Campbell
District 2

Stephen Whitburn
District 3

Henry L. Foster III
District 4

Marni von Wilpert
District 5

Kent Lee
District 6 (Council President Pro Tem)

Raul Campillo
District 7

Vivian Moreno
District 8

Sean Elo-Rivera
District 9

City Attorney

Heather Ferbert

City Clerk

Diana J.S. Fuentes

Independent Budget Analyst

Charles Modica

Chief Community Services Officer & City Engineer

Rania Amen

Director, Parks & Recreation Department

Andy Field

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Annual Report for Fiscal Year 2027

First San Diego River Improvement Project

Maintenance Assessment District

Preamble

Pursuant to §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance” (being Division 2, Article 5, Chapter 6 of the *San Diego Municipal Code*) and City of San Diego Council Resolution No. R-310618 passed on July 22, 2016, authorizing the continued levy of assessments for the life of the FIRST SAN DIEGO RIVER IMPROVEMENT PROJECT MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as “District”), and in accordance with applicable provisions of “Proposition 218” (being Article XIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as “applicable law”), and in accordance with Resolution No. _____, adopted by the CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, and in connection with the annual proceedings for the District, EFS Engineering, Inc., as Assessment Engineer to the City of San Diego, submits herewith this annual report for the District as required by §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

DATE OF FINAL PASSAGE BY THE CITY OF SAN DIEGO,
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ON THE
_____ DAY OF _____, 2026.

Diana J.S. Fuentes, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: First San Diego River Improvement Project
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Area (EBA)

	FY 2026	FY 2027 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	2,017	2,017	--
Total Estimated Assessment:	\$156,538	\$156,538	--
Total Number of EBAs:			
<i>Aesthetics Zone 1</i>	93.83	93.83	--
<i>Aesthetics Zone 2</i>	91.12	91.12	--
<i>Flood Control</i>	19.12	19.12	--
Assessment Per EBA:			
<i>Aesthetics</i>	\$422.94	\$486.38	\$927.37 ⁽³⁾
<i>Flood Control</i>	\$4,096.84	\$4,711.37	\$8,983.35 ⁽³⁾

⁽¹⁾ FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027. Total Parcels Assessed, Total Estimated Assessment, and assessment apportionment factors may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.

⁽²⁾ Maximum authorized assessment rate subject to cost-indexing as approved by property owners at the time of District formation.

⁽³⁾ Prior fiscal year's maximum authorized annual assessment rate increased by cost-indexing factor of 3.86%.

Annual Cost-Indexing: The maximum authorized assessment rates are cost-indexed and will increase (or decrease) annually based on the annual change in the *San Diego Consumer Price Index for Urban Consumers* (SDCPI-U).

Background

The First San Diego River Improvement Project Maintenance Assessment District (District), originally known as the “First San Diego River Improvement Project Landscape Maintenance District,” was established by the City of San Diego (City) on June 2, 1987 by City Council Resolution R-268499. The District was subsequently re-formed on July 21, 1998 by City Council Resolution R-290469 primarily for purposes of compliance with Proposition 218 and to permit future cost-indexing. The purpose of the District was, and still is, to fund specifically identified improvements and activities within the boundary of the District.

In conformity with §65.0221 of the “San Diego Maintenance Assessment District Procedural Ordinance,” the City adopted Resolution No. R-310618 on July 22, 2016, approving the annual budget and assessments for Fiscal Year 2017, and authorizing the levy of the assessments for the life of the District, consistent with the benefit findings and assessment apportionment method contained in the approved formational and all subsequently updated Engineer’s Reports (Engineer’s Reports). The Engineer’s Reports are on file with the City Clerk, and incorporated herein by reference.

The District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance.” This annual report has been prepared pursuant to the requirements of §65.0220 of the “San Diego Maintenance Assessment District Procedural Ordinance.”

District Boundary

The District boundary is generally depicted in **Exhibit A**. The District Boundary Map and Assessment Diagram are on file in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City, and, by reference, are made a part of this annual report.

Project Description

The authorized assessments will be used to fund specifically identified improvements and activities within the District. The District improvements and activities generally consist of the following:

River Channel

- Dredging of the river bottom to be conducted every five (5) years or as necessary to maintain the flow capacity of the river.

- Revegetation and wildlife monitoring and reporting as required by State and Federal permits issued in conjunction with the First San Diego River Improvement Project (FSDRIP).
- General landscape maintenance, monitoring and revegetation as necessary.
- Maintenance and repair of the irrigation system as necessary.
- Trash and debris clean up.
- Restoration work in the event of embankment erosion affecting the channel, the river islands or the buffer zone.

Buffer Zone

- General landscape maintenance, monitoring and revegetation as necessary.
- Maintenance and repair of the irrigation system as necessary.
- Trash and debris clean up.
- Maintenance of picnic tables, benches and trash receptacles as needed.

The approximate location of the improvements is generally shown in **Figure 1**.

For additional detail as to the location, type of improvements, and activities performed by the District, please refer to the maps, improvement plans, engineering drawings, maintenance specifications, the Engineer’s Reports and other associated documents on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City. These documents, collectively, are incorporated herein by reference and made part of this annual report.

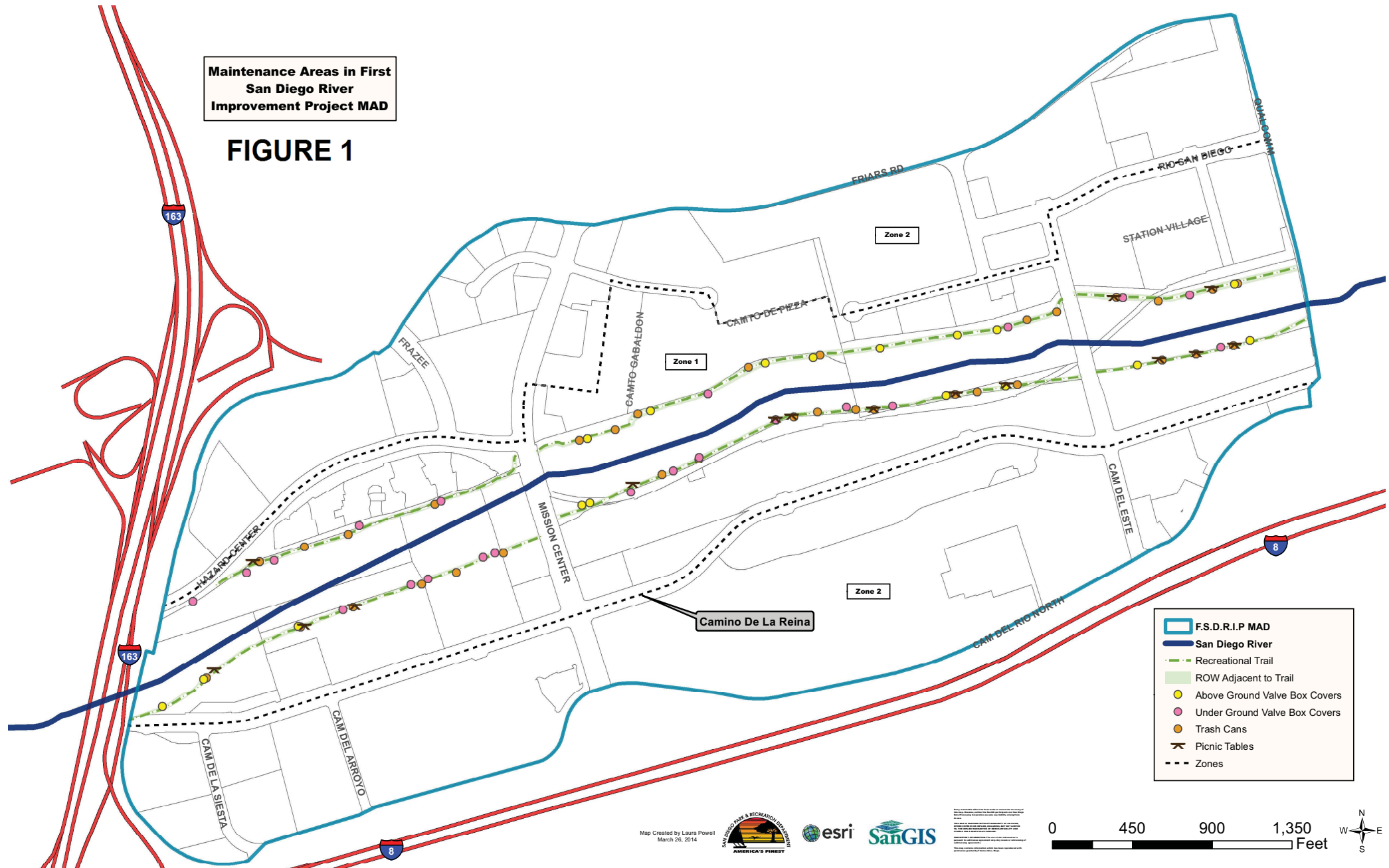
Separation of General and Special Benefits

The identified improvements and activities provide benefits to the parcels located within the District. These benefits are “special benefits” to the extent that they are above and beyond the City’s standard level of service, and exclusive of those “general benefits” provided to the public at large or properties located outside the District. By law, only “special benefits” are assessable.

The assessments presented in this annual report are based on the cost of improvements and activities determined to provide “special benefits” in accordance with the Engineer’s Reports. For additional detail relative to the separation and quantification of general and special benefits for the District, please refer to the Engineer’s Reports, on file with the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Maintenance Areas in First San Diego River Improvement Project MAD

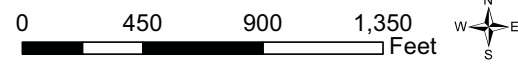
FIGURE 1



Map Created by Laura Powell
March 26, 2014



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Cost Estimate

The estimated annual budget (Revenue & Expense Statement) is included as **Exhibit B**. The “Other Contributions (Non Assessment Source)” revenue contained in the budget includes the value of improvements and activities determined to provide “general benefits.” The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City.

Prior to Fiscal Year 1999, funds for anticipated dredging operations were collected on an annual basis and set aside in reserve until needed. In Fiscal Year 1999, property owners within the District voted to suspend annual replenishment of the Dredging Reserve Fund, until such time as the current fund is depleted (or upon determination of insufficiency of the fund balance). At such time as the depletion of the reserve fund (or upon determination of insufficiency of the fund balance), an increase of assessments would be required to replenish or increase the Dredging Reserve Fund. Under applicable law, this action would require ballot approval of the property owners.

Annual Cost-Indexing

The maximum authorized assessment set forth in the Engineer’s Reports is permitted to increase annually based on the published change in the “San Diego Consumer Price Index for Urban Consumers” (SDCPI-U). The annual change in second half SDCPI-U values, as compiled by the *U.S. Bureau of Labor Statistics* (see www.bls.gov), for the prior year period was from 375.656 to 390.166 (a 3.86% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rate has been increased by 3.86%.

Method of Apportionment

Estimated Benefit of Improvements

The Open Space section of the City’s Mission Valley Community Plan and the general Market Objectives section of the First San Diego River Improvement Project Specific Plan establish several goals for the San Diego River system. The improvements and activities are to enhance Mission Valley as a regional commercial center as well as attract residential development. It is intended that the variety of mixed uses will not only attract current San Diego residents to Mission Valley, but visitors and companies from across the country. Enhancement of the river system being maintained by this District is consistent with the

plans' goals for flood safety, pleasing aesthetics, and enhancement/preservation of the natural habitat and resources provided by the San Diego River.

Mission Valley (Valley) is primarily an urbanized commercial center with varying mixed uses including high-density residential uses. The San Diego River is the most prominent open space element in the Valley and is a significant aesthetic and economic asset to the community. It provides visual and physical relief from the intensifying urbanization of the Valley. As a linear green space, the river corridor unifies the community, accentuating the natural setting of the Valley. The river also provides opportunity for recreational uses. With the limited number of parks in this area, the linear pathways, benches, picnic tables, and other improvements constructed and maintained by FSDRIP provide the community its most significant public recreational area.

Construction of FSDRIP flood control channel improvements has benefited specific parcels by controlling flooding and reducing the floodway width, which has generated additional land area outside the floodway and above the 100-year flood plain. These new land areas are now suitable for development. Existing developed lands subjected to potential flooding by a certain potential frequency of flood have experienced a reduction in the potential frequency of flooding. The lands benefiting from improvement of the flood control channel was determined by review of engineering flood maps. These maps were also used to determine the varying levels of benefit received by review of the various classifications of flood zones. Those parcels within the District that are not subject to potential flooding do not benefit from the flood control/safety aspect of the improvements maintained by the District.

The project and subsequent maintenance have also provided a walking/jogging/biking trail, picnic tables, park benches, enhanced open space, an enhanced linear view corridor, and enhancement/preservation of the river's natural habitat and resources. The trails are a significant component of the Valley's pedestrian circulation system and recreational system. These improvements and activities are not essential to the functionality of a flood control channel. These improvements and activities are amenities that provide pleasing aesthetics, community recreational uses and an enhanced community identity to a greater area than the area benefiting from just flood protection. The greater area benefiting from these District activities has been limited to the Community Plan Development Intensity District G and those portions of Districts H and I lying westerly of Qualcomm Way. Major transportation corridors divide the Valley into several districts. The major transportation corridors (Interstate 8, State

Route 163, Friars Road along with the easterly limits of FSDRIP, and Qualcomm Way) provide the boundary of this greater area of benefit.

In conclusion, there are two distinct sets of benefits and two distinct sets of parcels which have distinct special benefits conferred upon them. All parcels within the District benefit from the aesthetic enhancement, natural resource preservation, and recreational use of the San Diego River system and the enhanced community image provided by the District improvements and activities. A subset of parcels within the District boundary receives flood control benefits.

Apportionment Methodology

As previously stated, special benefit received from the maintenance of the FSDRIP improvements is comprised of two components.

Flood Control/Safety – By containing the 100-year frequency flood levels and bettering other flood zones the FSDRIP channel provides greater public safety, has reduced the economic damage associated with flooding, and has allowed additional development to occur in areas previously restricted from any economic benefit. Maintenance of the river channel and vegetation insure the integrity of the system.

Community Aesthetics – The linear, river open space provides both a physical and visual relief from the existing urban development, preservation/enhancement of natural habitat and resources, new opportunities for recreational uses, and enhancement of the community’s aesthetic and image.

The total cost associated with District improvement and activities will be assessed to the various parcels in proportion to the sum of the special benefit assessment for Flood Control/Safety and the special benefit assessment for Community Aesthetics Enhancement as shown in the following equation:

Total Assessment = Flood Control/Safety Assessment + Community Aesthetics Enhancement Assessment
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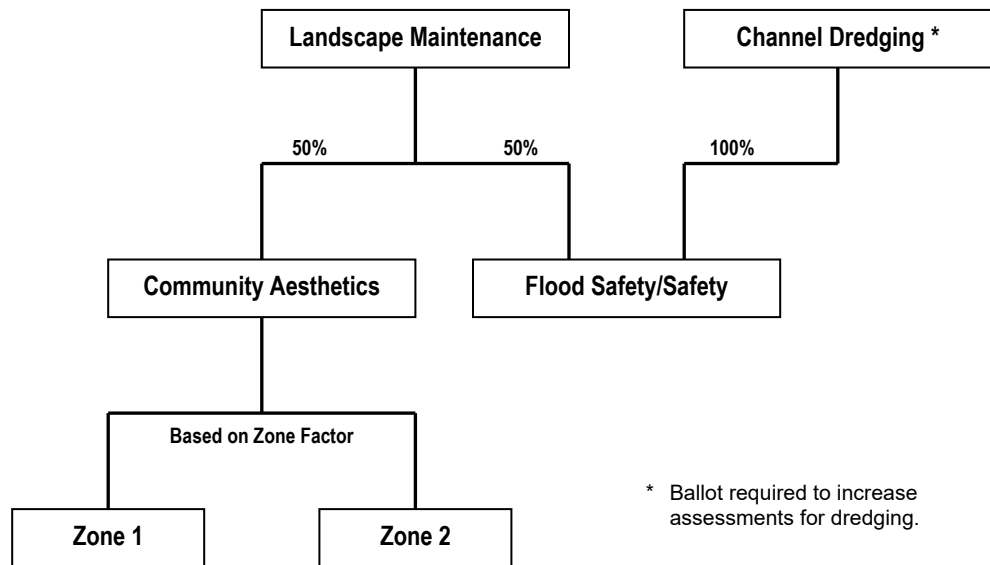
Allocation of Costs

All costs associated with dredging, monitoring of silt conditions, and maintenance of appurtenant drainage facilities shall be allocated to the Flood Control/Safety component of assessments. No funds from the current year assessments are allocated for these functions. All dredging, monitoring of silt conditions, and maintenance of appurtenant drainage facilities for the current year, if needed, will be

funded from the Dredging Reserve Fund.

Costs associated with maintenance of the landscaping/vegetation are associated with both the Flood Control/Safety component and the Community Aesthetics Enhancement component. Maintenance of the vegetation is essential to the proper function of the flood channel and fulfillment of the project’s permit/mitigation requirements. The same landscaping/vegetation is the key element to the enhancement of the community aesthetics and natural habitat/resource preservation. Areas specific to one functional component cannot be separated from areas specific to the other functional component through engineering analysis. Both components benefit mutually from the maintenance of all landscaping/vegetation maintained by the District. Therefore, costs associated with maintenance of the landscaping/vegetation have been allocated fifty percent (50%) to the Flood Control/Safety component and fifty percent (50%) to the Community Aesthetics component. **Figure 2** illustrates the allocation of District costs.

FIGURE 2: Cost Allocation



Land Use

All parcels within the District have been assigned a land use/zoning classifications. **Table 1** summarizes the various land use/zoning classifications and illustrates those that receive special benefit from the improvements and activities and those land uses that have been determined to not receive benefit from the improvements and activities.

TABLE 1: Land Use Classifications and Codes

Land Use/Zoning	Code	Special Benefit Received
Residential – Condominium	CND	As described below
Residential – Multi-Family & Apartment	MFR	As described below
Commercial – Office & Retail	COM	As described below
Industrial & Institutional	IND	As described below
Open Space	OSP	None
Street/Roadway	STR	None
Undevelopable	UND	None

Residential – Condominium

Condominium parcels have been segregated by condominium development. The aggregate area of each development has been divided by the total number of condominiums within the development. Each condominium has been assigned an average parcel area, which is common for each condominium for each development.

Street/Roadway

While those traveling streets and roadways enjoy the District improvements and activities during their travel, the actual benefit of this enjoyment does not accrue to the land underlying the streets and roads. Accordingly, the Street/Roadway category receives no benefit and has been assigned a Land Use Factor of zero.

The Metropolitan Transit Development Board’s (MTDB) Light Rail Vehicle right-of-way is considered a public right-of-way similar to public streets and has been determined to not receive benefit. These areas held in easement by MTDB have been removed from a parcel’s total area for assessment calculations.

Undevelopable

Areas classified undevelopable are areas of a parcel with the floodway area and have been removed from a parcels total area for an assessment calculation.

Flood Control/Safety Apportionment Method

The Flood Control/Safety assessment is a function of the portion(s) of

a parcel's area (or condominium unit area discussed later) enhanced by a change(s) of flood zone classification (termed Special Benefit Area) multiplied by an assigned Benefit Factor. As some parcels include portions that differ in change of flood zone classification and/or have a combination of areas with flood zone changes, for each affected parcel a Composite Benefit Factor is calculated as the area-weighted average of the Benefit Factor for all flood zone classification areas of change. The Special Benefit Area is multiplied by the Composite Benefit Factor to determine the Flood Control/Safety Equivalent Benefit Area (EBAs) of a parcel. A parcel's total EBAs is multiplied by a Unit Cost, which is each EBAs proportional share of costs allocated to Flood Control/Safety in relation to all EBAs within the District. The result is the parcel's Flood Control/Safety assessment. Calculation of the Flood Control/Safety assessment is depicted in the following equations:

$$\begin{array}{c} \text{Flood Control/Safety Assessment} \\ = \\ \text{Flood Control/Safety Equivalent Benefit Area (EBA) x Unit Cost} \end{array}$$

$$\begin{array}{c} \text{Unit Cost} \\ = \\ \frac{\text{Total Flood Control/Safety Cost Allocation}}{\text{Total Flood Control/Safety Equivalent Benefit Area}} \end{array}$$

$$\begin{array}{c} \text{Flood Control/Safety Equivalent Benefit Area (EBA)} \\ = \\ \text{Special Benefit Area x Composite Benefit Factor} \end{array}$$

$$\begin{array}{c} \text{Composite Benefit Factor} \\ = \\ \frac{\text{Benefit Factor}_1 \times (\text{Benefit Area}_1 + \text{Benefit Area}_2)}{\text{Benefit Area}_1 + \text{Benefit Area}_2} \\ + \\ \frac{\text{Benefit Factor}_2 \times (\text{Benefit Area}_2 + \text{Benefit Area}_1)}{\text{Benefit Area}_2 + \text{Benefit Area}_1} \\ + \\ \text{etc.} \end{array}$$

Flood Control/Safety Special Benefit Area

The special benefit realized by a parcel, in the Flood Control/Safety component, is the enhancement of a given area's flood zone classification. An enhancement of flood zone classification can increase the safety and economic use of an area. Identification of such areas has been determined through the use of the Flood Insurance Rate Maps (FIRM) prepared by the Federal Emergency Management Agency.

The 1983 FIRM map shows the various flood zone boundaries in a pre-FSDRIP condition. The 1997 FIRM map reflects the changes to the flood zone boundaries between Qualcomm Way and State Route 163 as a result of the construction of FSDRIP

improvements. Combining (intersecting) the two maps illustrates the areas which experienced a change/enhancement in flood zone classification and received the resulting Flood Control/Safety special benefit. These areas are shown in **Figure 3**.

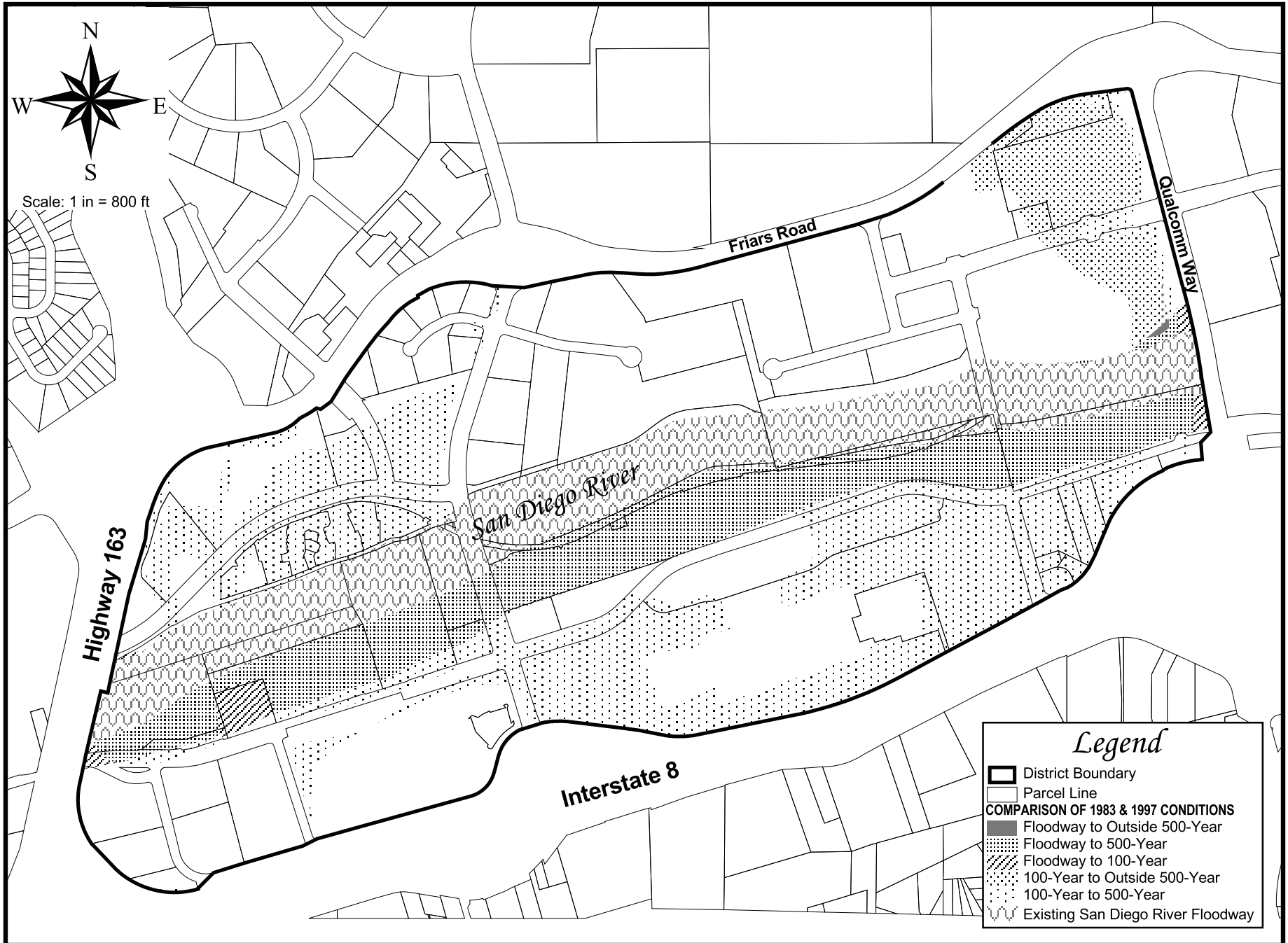
Composite Benefit Factor

The Composite Benefit Factor is the weighted average of a parcel's Benefit Factors times the Special Benefit Area. **Table 2** details the effect of a flood zone classification, the benefits changes/enhancement in flood zone classification, and the Benefit Factors assigned to each change in flood zone classification. The Benefit Factors assigned estimate the proportional economic and safety benefit from a change in flood zone classification, relative to other such changes.

The four basic flood zone classifications within the District are the Floodway Zone, 100-year Flood Zone, 500-year Flood Zone, and Outside the 500-year Flood Zone. As a result of improvements to the San Diego River through FSDRIP, zone classifications of various parcels within the District have changed. Zone classification changes have been given a rating that is based upon the magnitude of benefit realized.

The maximum achievable degree of benefit, from the Floodway Zone to Outside the 500-year Flood Zone, is assigned a relative benefit value of 100. Property that was within the Floodway and is now classified to be within the 100-year Flood Zone is given a relative benefit value of 75. A zone classification change from the 100-year to the 500-year is given a relative benefit value of 20 and from the 500-year Zone to Outside 500-year is given a relative benefit value of 5. A portion of property that has changed from the Floodway to the 500-year Zone is given a relative benefit value of 75 plus 20, or 95.

There are five possible combinations of Flood Zone classification changes (as shown in **Table 2**) with the sum of total relative benefit values of 315. Each Flood Control/Safety Benefit Factor is calculated as the ratio of relative benefit divided by 315. With respect to the preceding example above, 95 divided by 315 equals a Benefit Factor of 0.30. **Table 2** details the effect of the varying flood zone classifications on an area and the magnitude of benefit for moving from one zone to another.



First San Diego River Improvement Project Flood Control & Landscape Maintenance District
FLOOD CONTROL/SAFETY BENEFIT AREAS

FIGURE 3

TABLE 2: Flood Control/Safety Benefit Factors

Within Floodway	Within 100-Year Flood Zone	Within 500-Year Flood Zone	Outside 500-Year Flood Zone																																										
<ul style="list-style-type: none"> No Economic Benefit from Land Restricted from Development 	<ul style="list-style-type: none"> Can Develop with Certain Restrictions – Building Above 100-Year Level Remainder of Parcel Subject to Flooding Flood Insurance Required to Finance 	<ul style="list-style-type: none"> No Flood Related Building Restrictions Lesser Potential for Flooding Flood Insurance not Required to Finance 	<ul style="list-style-type: none"> Negligible Risk of Flooding No Flood Related Restrictions 																																										
<p>The diagram shows a horizontal scale from 0 to 100. The 'Within Floodway' category contributes 75 units across the entire scale. The 'Within 100-Year Flood Zone' category contributes 20 units, starting from the 75 mark. The 'Within 500-Year Flood Zone' category contributes 5 units, starting from the 95 mark. The 'Outside 500-Year Flood Zone' category contributes 0 units. The total benefit factor for each row is the sum of these contributions.</p> <table border="1"> <thead> <tr> <th>Benefit Factor</th> <th>Within Floodway</th> <th>Within 100-Year Flood Zone</th> <th>Within 500-Year Flood Zone</th> <th>Outside 500-Year Flood Zone</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>0.32</td> <td>75</td> <td>20</td> <td>5</td> <td>0</td> <td>100</td> </tr> <tr> <td>0.30</td> <td>75</td> <td>20</td> <td>0</td> <td>0</td> <td>95</td> </tr> <tr> <td>0.24</td> <td>75</td> <td>0</td> <td>0</td> <td>0</td> <td>75</td> </tr> <tr> <td>0.08</td> <td>0</td> <td>20</td> <td>5</td> <td>0</td> <td>25</td> </tr> <tr> <td>0.06</td> <td>0</td> <td>20</td> <td>0</td> <td>0</td> <td>20</td> </tr> <tr> <td>1.00</td> <td>TOTAL</td> <td>TOTAL</td> <td>TOTAL</td> <td>TOTAL</td> <td>315</td> </tr> </tbody> </table>				Benefit Factor	Within Floodway	Within 100-Year Flood Zone	Within 500-Year Flood Zone	Outside 500-Year Flood Zone	Total	0.32	75	20	5	0	100	0.30	75	20	0	0	95	0.24	75	0	0	0	75	0.08	0	20	5	0	25	0.06	0	20	0	0	20	1.00	TOTAL	TOTAL	TOTAL	TOTAL	315
Benefit Factor	Within Floodway	Within 100-Year Flood Zone	Within 500-Year Flood Zone	Outside 500-Year Flood Zone	Total																																								
0.32	75	20	5	0	100																																								
0.30	75	20	0	0	95																																								
0.24	75	0	0	0	75																																								
0.08	0	20	5	0	25																																								
0.06	0	20	0	0	20																																								
1.00	TOTAL	TOTAL	TOTAL	TOTAL	315																																								

The following is a sample parcel calculation, which illustrates the operation of these factors and formulas.

Sample Flood Control/Safety Assessment Calculation

The District includes a 3.25-acre parcel called XYZ that has partially benefited from the Flood Control/Safety improvements made to the San Diego River. A portion of XYZ (0.76 acres) was within the floodway, and as a result of FSDRIP, has moved to the 500-year flood zone. Another portion of XYZ (0.21 acres) has realized the benefit of moving from the floodway to the 100-year flood zone. The remainder of parcel XYZ (2.28 acres) realizes no change in benefit from the improvements, and is not included in the Flood Control/Safety benefit area calculation. The following sample calculation demonstrates the methodology used to determine the total Flood Control/Safety assessment for parcel XYZ:

Total Parcel Area: 3.25 ac.

Benefit Area (floodway to the 500-yr. flood plain): 0.76 ac.

Corresponding Benefit Factor (from Table 2): 0.30

Benefit Area (floodway to the 100-yr. flood plain): 0.21 ac.

Corresponding Benefit Factor (from Table 2): 0.24

Total Flood Control/Safety EBAs for District: 19.12175 ac.

Total Flood Control/Safety Cost Allocation: \$90,088

Composite Benefit Factor:

$= ((0.30 \times 0.76) \div (0.76 + 0.21)) + ((0.24 \times 0.21) \div (0.76 + 0.21)) = 0.2870$

Flood Control/Safety Equivalent Benefit Area:

$= 0.2870 \times (0.76 + 0.21) = 0.2784$

Flood Control/Safety Unit Cost:

$= \$90,088 \div 19.12175 = \$4,711.37$

Flood Control/Safety Assessment:

$= 0.2784 \times \$4,711.37 = \$1,311.65$

Community Aesthetics Apportionment Method

The Community Aesthetics Enhancement assessment is a function of the parcel area (or condominium unit area discussed later) multiplied by a Zone Factor establishing the Equivalent Benefit Area (EBA) of a parcel. A parcel's total EBA is multiplied by a Unit Cost, which is each EBAs proportional share of allocated costs to all EBAs within the District. The result is the parcel's Community Aesthetics Enhancement assessment. The Community Aesthetics Enhancement assessment is depicted in the following equations:

$$\begin{array}{c} \text{Community Aesthetics Enhancement Assessment} \\ = \\ \text{Equivalent Benefit Area (EBA) x Unit Cost} \end{array}$$

$$\begin{array}{c} \text{Equivalent Benefit Area (EBA)} \\ = \\ \text{Parcel Area x Zone Factor} \end{array}$$

$$\begin{array}{c} \text{Unit Cost} \\ = \\ \frac{\text{Total Community Aesthetics Enhancement Cost Allocation}}{\text{Total Community Aesthetics Equivalent Benefit Area}} \end{array}$$

Zone Factor

The Zone Factor as developed for use in the Community Aesthetics Enhancement component of the assessment is dependent upon the proximity of the property with respect to the FSDRIP green belt and pedestrian walkways. Those parcels separated from FSDRIP by major and collector streets are determined to receive lesser benefit than those parcel interior to the nearest major or collector streets. **Exhibit A** shows the location of the zone boundaries in relationship to the District boundary and all parcels within the District. Zone 1 is estimated to receive twice the benefit of Zone 2.

Zone 1 is defined as those parcels that are between FSDRIP and Camino de la Reina on the south and Hazard Center Drive, Mission Center Court, Station Village Inn and Rio San Diego Drive on the north.

Zone 2 is defined as those parcels between Friars Road in the north and the Zone 1 boundary and Interstate 8 in the south and the Zone 1 boundary.

Summary Results

The District Boundary is presented in **Exhibit A**.

An estimate of the annual costs of the improvements and activities provided by the District is included as **Exhibit B**.

The assessment methodology utilized is as described in the text of this annual report. Based on this methodology, the assessments for each parcel were calculated and are shown in the Preliminary Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number in the Preliminary Assessment Roll and on the Boundary Map and Assessment Diagram referenced herein.

This annual report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



Eugene F. Shank

Eugene F. Shank, PE

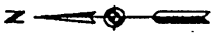
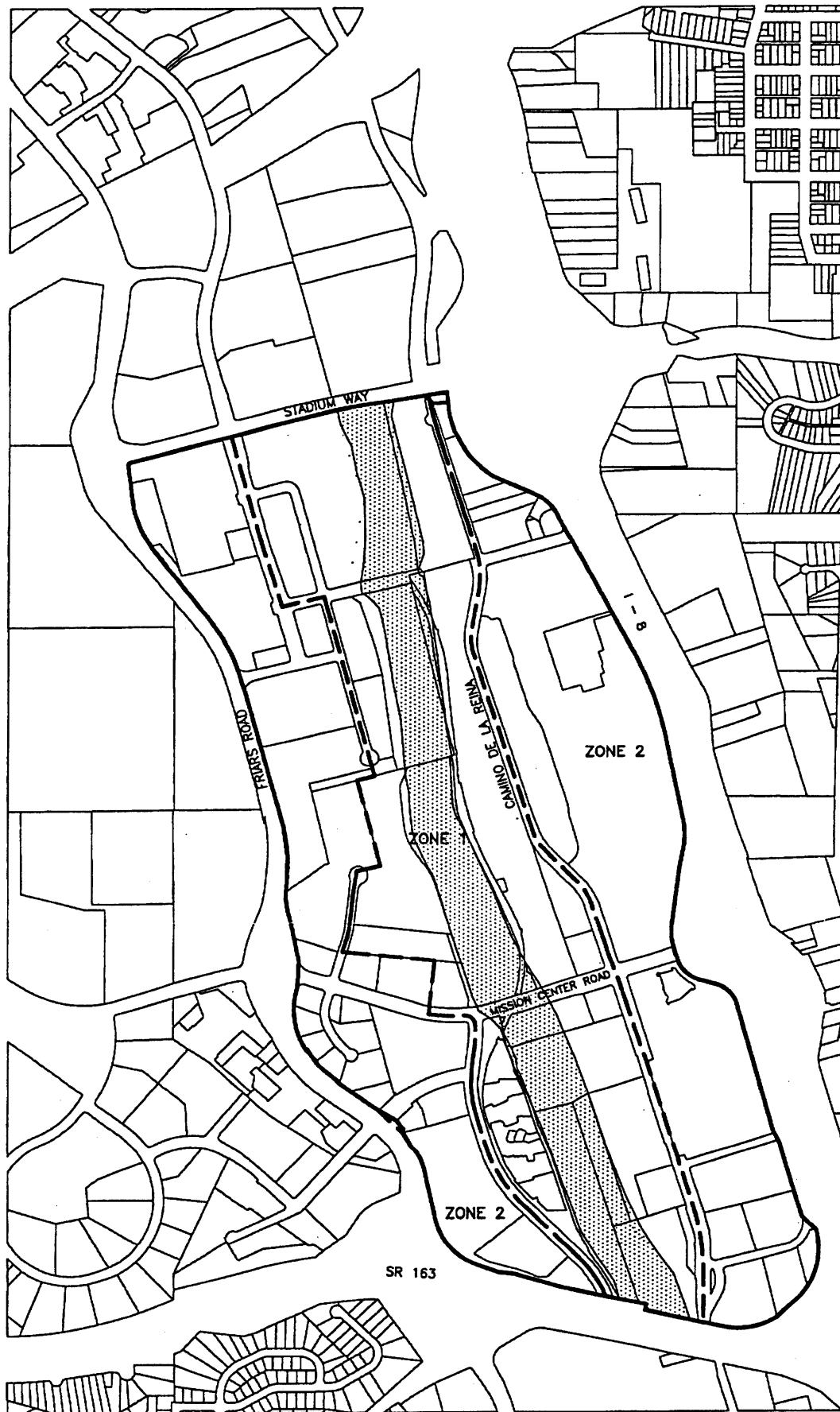
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Sharon F. Risse

Sharon F. Risse

EXHIBIT A

District Boundary



SCALE: 1"=600'

BOUNDARY MAP

EXHIBIT A

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ___ DAY OF _____, 1998.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE FIRST SAN DIEGO RIVER IMPROVEMENT PROJECT FLOOD CONTROL AND LANDSCAPE MAINTENANCE DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE ___ DAY OF _____, 1998, BY ITS RESOLUTION NO. _____.

CHARLES G. ABDELNOUR, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE ___ DAY OF _____, 1998; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE ___ DAY OF _____, 1998. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

NOTE:
FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF LOTS OR PARCELS SHOWN ON THIS MAP, REFER TO THE COUNTY ASSESSOR'S MAPS WHICH SHALL GOVERN WITH RESPECT TO ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.

- LEGEND:
- DISTRICT BOUNDARY
 - - - ZONE BOUNDARY
 - PARCEL LINES
 - 32 DIAGRAM NUMBER
 - ▨ LOCATION OF IMPROVEMENTS



CITY OF
SAN DIEGO

**FIRST SAN DIEGO RIVER IMPROVEMENT PROJECT
FLOOD CONTROL AND
LANDSCAPE MAINTENANCE DISTRICT**

W.O. DATE: REVISIONS:

EXHIBIT A

EXHIBIT B

**Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2027**

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

First San Diego River Improvement Maintenance Assessment District Fund 200053

	<u>FY 2025 ACTUALS</u>	<u>FY 2026 ESTIMATE</u>	<u>FY 2027 PROPOSED</u>
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 457,115.59	\$ 399,558.72	\$ 246,764.72
TOTAL BEGINNING FUND BALANCE	\$ 457,115.59	\$ 399,558.72	\$ 246,764.72
REVENUE			
Assessment Revenue	\$ 156,861.49	\$ 156,554.00	\$ 180,030.20
Interest	\$ 18,096.15	\$ 2,400.00	\$ 2,400.00
Other Contributions (Non Assessment Source)	\$ 54,078.00	\$ 24,307.00	\$ 75,775.00
TOTAL REVENUE	\$ 229,035.64	\$ 183,261.00	\$ 258,205.20
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 686,151.23	\$ 582,819.72	\$ 504,969.92
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 108,910.95	\$ 136,682.00	\$ 145,052.00
Tree Services	\$ 29,257.95	\$ 20,000.00	\$ 30,000.00
Misc. Services ⁽²⁾	\$ 75,828.61	\$ 85,000.00	\$ 137,000.00
Special Districts Administrative Cost	\$ 72,595.00	\$ 94,373.00	\$ 97,417.00
TOTAL OPERATING EXPENSE	\$ 286,592.51	\$ 336,055.00	\$ 409,469.00
TOTAL EXPENSE	\$ 286,592.51	\$ 336,055.00	\$ 409,469.00
TOTAL ENDING FUND BALANCE	\$ 399,558.72	\$ 246,764.72	\$ 95,500.92
NET ANNUAL REVENUE (OR EXPENSE)	\$ (57,556.87)	\$ (152,794.00)	\$ (151,263.80)

⁽¹⁾ Includes related supplies, landscape services and utility costs.

⁽²⁾ Includes concrete repair, biological monitoring for weed control, pressure washing, sign replacement, river soundings costs and CMS services.

The District budget with full detail is available for public reference in the Maintenance Assessment Districts section of the Parks and Recreation Department of the City of San Diego.

EXHIBIT C

**Preliminary Assessment Roll
for Fiscal Year 2027**

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 011 14 00	COM	2	0.66	0.50	0.3300	\$486.38	\$160.51	0.06	0.06	0.0035	\$4,711.37	\$16.68	\$177.18	
438 011 15 00	COM	2	0.76	0.50	0.3800	\$486.38	\$184.82	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$184.82	
438 011 16 00	COM	2	0.66	0.50	0.3300	\$486.38	\$160.51	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$160.50	
438 011 17 00	COM	2	0.65	0.50	0.3250	\$486.38	\$158.07	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$158.06	
438 011 18 00	COM	2	1.64	0.50	0.8200	\$486.38	\$398.83	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$398.82	
438 011 19 00	COM	2	1.30	0.50	0.6500	\$486.38	\$316.15	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$316.14	
438 011 21 00	COM	2	0.72	0.50	0.3600	\$486.38	\$175.10	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$175.10	
438 011 24 00	COM	2	0.75	0.50	0.3750	\$486.38	\$182.39	0.05	0.06	0.0031	\$4,711.37	\$14.62	\$197.00	
438 011 25 00	IND	2	0.29	0.50	0.1450	\$486.38	\$70.53	0.07	0.06	0.0046	\$4,711.37	\$21.83	\$92.36	
438 020 11 00	COM	2	5.38	0.50	2.6900	\$486.38	\$1,308.36	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1,308.36	
438 020 33 00	COM	2	0.93	0.50	0.4650	\$486.38	\$226.17	0.11	0.06	0.0067	\$4,711.37	\$31.53	\$257.70	
438 020 41 00	COM	2	3.87	0.50	1.9350	\$486.38	\$941.15	0.01	0.23	0.0027	\$4,711.37	\$12.69	\$953.84	
438 020 42 00	COM	2	20.25	0.50	10.1250	\$486.38	\$4,924.60	2.11	0.06	0.1342	\$4,711.37	\$632.42	\$5,557.02	
438 020 43 00	COM	2	0.62	0.50	0.3100	\$486.38	\$150.78	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$150.78	
438 020 45 00	COM	2	2.07	0.50	1.0350	\$486.38	\$503.40	0.02	0.08	0.0014	\$4,711.37	\$6.47	\$509.86	
438 020 51 00	UND	2	0.10	0.50	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 020 54 00	CND	1	6.64	1.00	6.6400	\$486.38	\$3,229.56	6.62	0.27	1.8012	\$4,711.37	\$8,486.20	\$11,715.76	
438 020 55 00	UND	1	2.85	1.00	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 020 58 01	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 02	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 03	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 04	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 05	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 06	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 07	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 08	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 09	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 10	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 11	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 12	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 13	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 14	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 15	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 16	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 17	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 18	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 19	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 20	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 21	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 22	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 23	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 24	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 25	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 26	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 27	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 28	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 020 58 29	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 30	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 31	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 32	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 33	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 34	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 35	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 36	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 37	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 38	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 39	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 40	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 41	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 42	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 43	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 44	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 45	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 46	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 47	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 48	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 49	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 50	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 51	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 52	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 53	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 54	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 55	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 56	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 57	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 58	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 59	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 58 60	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 01	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 02	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 03	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 04	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 05	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 06	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 07	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 08	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 09	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 10	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 11	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 12	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 13	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 14	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 020 59 15	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 16	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 17	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 18	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 19	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 20	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 21	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 22	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 23	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 24	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 25	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 26	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 27	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 28	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 29	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 30	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 31	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 32	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 33	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 34	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 35	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 36	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 37	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 38	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 39	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 40	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 41	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 42	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 43	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 44	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 45	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 46	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 47	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 59 48	CND	1	0.01	1.00	0.0122	\$486.38	\$5.91	0.03	0.29	0.0099	\$4,711.37	\$46.63	\$52.54	
438 020 60 00	OSP	1	0.02	1.00	0.0000	\$486.38	\$0.00	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$17.80	
438 020 61 00	OSP	1	0.02	1.00	0.0000	\$486.38	\$0.00	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$17.80	
438 020 70 01	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 02	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 03	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 04	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 05	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 06	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 07	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 08	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 09	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 10	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 020 70 11	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 12	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 13	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 14	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 15	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 16	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 17	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 18	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 19	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 20	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 21	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 22	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 23	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 24	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 25	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 26	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 27	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 70 28	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 01	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 02	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 03	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 04	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 05	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 06	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 07	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 08	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 09	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 10	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 11	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 12	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 13	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 14	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 15	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 16	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 17	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 18	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 19	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 20	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 21	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 22	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 23	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 71 24	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 01	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 02	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 03	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 04	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 020 72 05	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 06	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 07	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 08	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 09	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 10	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 11	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 12	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 13	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 14	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 15	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 16	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 17	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 18	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 19	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 20	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 21	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 22	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 23	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 24	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 25	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 26	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 72 27	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 01	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 02	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 03	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 04	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 05	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 06	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 07	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 08	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 09	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 10	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 11	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 12	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 13	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 14	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 15	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 16	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 17	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 18	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 19	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 20	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 21	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 22	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 73 23	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 020 73 24	CND	1	0.02	1.00	0.0182	\$486.38	\$8.87	0.02	0.24	0.0038	\$4,711.37	\$17.80	\$26.66	
438 020 74 00	COM	2	2.90	0.50	1.4500	\$486.38	\$705.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$705.24	
438 020 75 00	COM	2	2.23	0.50	1.1150	\$486.38	\$542.31	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$542.30	
438 021 13 00	COM	2	1.86	0.50	0.9300	\$486.38	\$452.33	1.51	0.06	0.0959	\$4,711.37	\$451.92	\$904.24	
438 021 14 00	COM	2	0.69	0.50	0.3450	\$486.38	\$167.80	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$167.80	
438 021 15 00	COM	2	6.10	0.50	3.0500	\$486.38	\$1,483.46	4.33	0.06	0.2750	\$4,711.37	\$1,295.62	\$2,779.08	
438 021 17 00	COM	2	3.69	0.50	1.8450	\$486.38	\$897.37	2.56	0.06	0.1625	\$4,711.37	\$765.81	\$1,663.18	
438 021 20 00	COM	2	11.89	0.50	5.9450	\$486.38	\$2,891.53	5.13	0.06	0.3255	\$4,711.37	\$1,533.54	\$4,425.06	
438 021 21 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 04	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 05	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 06	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 07	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 08	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 09	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 10	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 11	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 12	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 13	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 14	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 21 15	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 04	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 05	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 06	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 07	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 08	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 09	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 10	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 11	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 12	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 13	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 14	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 15	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 16	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 17	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 18	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 19	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 20	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 23 21	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 021 25 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 04	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 05	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 06	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 07	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 08	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 09	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 10	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 11	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 12	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 13	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 14	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 15	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 16	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 17	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 18	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 19	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 20	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 25 21	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 04	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 05	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 06	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 07	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 08	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 09	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 10	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 11	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 12	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 13	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 14	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 27 15	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 04	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 05	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 06	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 07	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 08	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 09	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 10	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 11	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 12	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	

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First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 021 28 13	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 14	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 15	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 16	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 17	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 18	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 19	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 20	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 28 21	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 29 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 29 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 29 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 04	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 05	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 06	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 07	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 08	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 09	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 10	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 11	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 12	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 13	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 14	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 15	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 16	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 17	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 31 18	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 32 01	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 32 02	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 32 03	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 32 04	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 32 05	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 021 32 06	CND	1	0.09	1.00	0.0881	\$486.38	\$42.83	0.05	0.06	0.0035	\$4,711.37	\$16.36	\$59.18	
438 030 06 00	COM	2	3.58	0.50	1.7900	\$486.38	\$870.62	0.77	0.06	0.0490	\$4,711.37	\$230.74	\$1,101.36	
438 030 33 00	COM	1	1.38	1.00	1.3800	\$486.38	\$671.20	0.07	0.28	0.0195	\$4,711.37	\$92.09	\$763.28	
438 030 34 00	COM	1	2.35	1.00	2.3500	\$486.38	\$1,142.99	0.03	0.29	0.0100	\$4,711.37	\$47.32	\$1,190.30	
438 030 44 00	UND	1	0.42	1.00	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 030 45 00	UND	1	0.42	1.00	0.0000	\$486.38	\$0.00	0.04	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 030 46 00	UND	1	0.66	1.00	0.0000	\$486.38	\$0.00	0.01	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 030 47 00	UND	1	15.37	1.00	0.0000	\$486.38	\$0.00	0.24	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 030 48 00	STR	1	3.15	1.00	0.0000	\$486.38	\$0.00	2.53	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 030 49 00	STR	1	0.10	1.00	0.0000	\$486.38	\$0.00	0.11	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 030 50 00	COM	2	9.29	0.50	4.6450	\$486.38	\$2,259.24	4.43	0.06	0.2813	\$4,711.37	\$1,325.25	\$3,584.48	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 030 51 00	COM	2	0.26	0.50	0.1300	\$486.38	\$63.23	0.26	0.06	0.0165	\$4,711.37	\$77.77	\$141.00	
438 030 52 00	COM	1	18.14	1.00	18.1400	\$486.38	\$8,822.93	19.87	0.30	5.8753	\$4,711.37	\$27,680.66	\$36,503.58	
438 030 53 00	UND	1	0.01	1.00	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 030 54 00	COM	2	45.23	0.50	22.6150	\$486.38	\$10,999.48	33.30	0.06	2.1143	\$4,711.37	\$9,961.23	\$20,960.70	
438 030 55 00	COM	2	2.27	0.50	1.1350	\$486.38	\$552.04	0.25	0.06	0.0158	\$4,711.37	\$74.32	\$626.36	
438 120 11 00	COM	2	0.47	0.50	0.2350	\$486.38	\$114.30	0.05	0.06	0.0030	\$4,711.37	\$14.07	\$128.36	
438 120 22 00	COM	2	0.86	0.50	0.4300	\$486.38	\$209.14	0.81	0.06	0.0515	\$4,711.37	\$242.64	\$451.78	
438 120 24 00	COM	2	3.16	0.50	1.5800	\$486.38	\$768.48	2.98	0.06	0.1892	\$4,711.37	\$891.57	\$1,660.04	
438 120 25 00	COM	2	1.76	0.50	0.8800	\$486.38	\$428.01	1.66	0.06	0.1054	\$4,711.37	\$496.57	\$924.58	
438 120 26 00	COM	2	1.21	0.50	0.6045	\$486.38	\$294.02	1.14	0.06	0.0724	\$4,711.37	\$341.11	\$635.12	
438 120 27 00	UTL	2	0.00	0.50	0.0005	\$486.38	\$0.24	0.00	0.06	0.0001	\$4,711.37	\$0.28	\$0.52	
438 170 01 00	COM	2	1.20	0.50	0.6000	\$486.38	\$291.83	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$291.82	
438 170 14 01	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 02	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 03	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 04	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 05	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 06	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 07	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 08	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 09	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 10	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 11	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 12	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 13	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 14	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 15	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 16	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 17	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 18	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 19	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 20	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 21	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 22	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 23	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 24	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 25	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 26	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 27	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 28	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 29	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 30	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 31	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 32	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 33	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 34	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 14 35	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 36	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 37	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 38	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 39	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 40	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 41	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 42	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 43	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 44	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 45	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 46	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 47	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 48	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 49	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 50	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 51	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 52	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 53	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 54	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 55	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 56	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 57	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 58	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 59	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 60	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 61	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 62	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 63	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 64	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 65	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 66	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 67	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 68	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 69	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 70	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 71	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 72	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 73	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 74	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 75	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 76	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 77	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 78	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 79	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 80	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 14 81	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 82	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 83	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 84	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 85	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 14 86	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 01	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 02	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 03	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 04	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 05	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 06	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 07	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 08	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 09	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 10	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 11	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 12	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 13	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 14	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 15	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 16	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 17	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 18	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 19	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 20	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 21	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 22	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 23	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 24	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 25	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 26	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 27	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 28	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 29	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 30	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 31	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 32	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 33	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 34	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 35	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 36	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 37	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 38	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 39	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 40	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 15 41	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 42	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 43	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 44	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 45	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 46	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 47	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 48	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 49	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 50	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 51	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 52	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 53	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 54	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 55	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 56	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 57	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 58	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 59	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 60	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 61	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 62	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 63	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 64	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 65	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 66	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 67	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 68	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 69	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 15 70	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 01	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 02	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 03	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 04	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 05	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 06	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 07	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 08	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 09	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 10	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 11	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 12	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 13	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 14	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 15	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 16	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 16 17	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 18	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 19	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 20	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 21	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 22	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 23	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 24	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 25	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 26	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 27	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 28	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 29	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 30	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 31	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 32	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 33	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 34	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 35	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 36	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 37	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 38	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 39	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 40	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 41	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 42	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 43	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 44	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 45	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 46	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 47	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 48	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 49	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 50	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 51	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 52	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 53	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 54	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 55	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 56	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 57	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 58	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 59	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 60	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 61	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 62	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 16 63	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 64	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 65	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 66	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 67	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 68	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 69	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 70	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 71	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 72	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 73	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 74	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 75	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 76	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 77	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 78	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 79	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 80	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 81	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 82	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 83	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 84	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 85	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 86	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 87	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 88	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 89	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 90	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 91	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 16 92	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 01	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 02	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 03	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 04	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 05	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 06	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 07	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 08	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 09	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 10	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 11	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 12	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 13	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 14	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 15	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 16	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 17 17	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 18	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 19	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 20	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 21	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 22	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 23	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 24	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 25	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 26	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 27	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 28	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 29	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 30	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 31	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 32	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 33	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 34	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 35	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 36	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 37	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 38	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 39	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 40	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 41	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 42	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 43	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 44	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 45	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 46	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 47	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 17 48	CND	2	0.01	0.50	0.0040	\$486.38	\$1.94	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1.94	
438 170 18 01	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 02	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 03	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 04	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 05	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 06	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 07	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 08	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 09	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 10	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 11	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 12	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 13	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 14	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 18 15	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 16	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 17	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 18	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 19	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 20	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 21	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 22	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 23	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 24	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 25	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 26	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 27	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 28	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 29	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 30	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 31	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 32	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 33	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 34	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 35	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 36	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 37	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 38	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 39	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 40	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 41	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 42	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 43	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 44	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 45	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 46	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 47	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 48	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 49	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 50	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 51	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 52	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 53	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 54	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 55	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 56	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 57	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 58	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 59	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 60	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 18 61	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 62	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 63	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 64	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 65	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 66	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 67	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 68	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 69	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 18 70	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 01	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 02	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 03	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 04	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 05	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 06	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 07	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 08	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 09	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 10	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 11	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 12	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 13	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 14	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 15	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 16	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 17	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 18	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 19	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 20	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 21	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 22	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 23	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 24	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 25	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 26	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 27	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 28	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 29	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 30	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 31	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 32	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 33	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 34	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 35	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 36	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 19 37	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 38	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 39	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 40	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 41	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 42	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 43	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 44	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 45	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 46	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 47	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 48	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 49	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 50	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 51	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 52	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 53	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 54	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 55	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 56	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 57	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 58	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 59	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 60	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 61	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 62	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 63	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 64	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 65	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 66	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 67	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 68	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 69	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 70	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 71	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 72	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 73	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 74	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 75	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 76	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 77	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 78	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 79	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 19 80	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 01	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 02	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 20 03	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 04	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 05	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 06	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 07	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 08	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 09	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 10	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 11	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 12	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 13	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 14	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 15	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 16	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 17	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 18	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 19	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 20	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 21	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 22	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 23	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 24	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 25	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 26	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 27	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 28	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 29	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 30	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 31	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 32	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 33	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 34	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 35	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 36	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 37	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 38	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 39	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 40	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 41	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 42	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 43	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 44	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 45	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 46	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 47	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 48	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 20 49	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 50	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 51	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 52	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 53	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 54	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 55	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 56	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 57	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 58	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 59	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 60	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 61	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 62	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 63	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 64	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 65	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 66	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 67	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 68	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 69	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 70	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 71	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 72	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 73	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 74	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 75	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 76	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 77	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 78	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 79	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 80	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 81	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 82	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 83	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 84	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 85	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 86	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 87	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 20 88	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 01	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 02	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 03	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 04	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 05	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 06	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 21 07	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 08	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 09	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 10	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 11	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 12	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 13	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 14	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 15	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 16	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 17	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 18	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 19	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 20	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 21	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 22	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 23	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 24	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 25	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 26	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 27	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 28	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 29	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 30	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 31	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 32	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 33	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 34	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 35	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 36	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 37	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 38	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 39	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 40	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 41	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 42	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 43	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 44	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 45	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 46	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 47	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 48	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 49	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 50	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 51	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 52	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 21 53	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 54	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 55	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 56	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 57	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 58	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 59	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 60	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 61	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 62	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 63	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 64	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 65	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 66	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 67	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 68	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 69	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 70	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 71	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 72	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 73	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 74	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 75	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 76	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 77	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 78	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 79	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 80	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 81	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 21 82	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 01	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 02	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 03	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 04	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 05	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 06	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 07	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 08	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 09	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 10	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 11	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 12	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 13	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 14	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 15	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 16	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 170 22 17	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 18	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 19	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 20	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 21	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 22	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 23	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 22 24	CND	1	0.02	1.00	0.0247	\$486.38	\$12.02	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$12.02	
438 170 27 00	COM	2	0.84	0.50	0.4200	\$486.38	\$204.28	0.00	0.06	0.0003	\$4,711.37	\$1.32	\$205.60	
438 170 28 00	COM	2	1.15	0.50	0.5750	\$486.38	\$279.67	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$279.66	
438 170 29 00	COM	1	0.77	1.00	0.7700	\$486.38	\$374.51	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$374.50	
438 170 30 00	COM	1	6.67	1.00	6.6700	\$486.38	\$3,244.15	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$3,244.14	
438 360 01 00	COM	2	9.66	0.50	4.8300	\$486.38	\$2,349.22	9.51	0.08	0.7459	\$4,711.37	\$3,514.16	\$5,863.38	
438 360 02 00	COM	2	2.12	0.50	1.0600	\$486.38	\$515.56	2.05	0.08	0.1605	\$4,711.37	\$756.05	\$1,271.60	
438 360 03 00	COM	2	0.77	0.50	0.3850	\$486.38	\$187.26	0.58	0.08	0.0463	\$4,711.37	\$218.30	\$405.56	
438 360 04 00	COM	2	8.24	0.50	4.1200	\$486.38	\$2,003.89	1.24	0.08	0.0981	\$4,711.37	\$462.31	\$2,466.20	
438 360 05 00	COM	2	0.60	0.50	0.3000	\$486.38	\$145.91	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$145.90	
438 361 02 01	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 02	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 03	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 04	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 05	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 06	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 07	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 08	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 09	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 10	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 11	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 12	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 13	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 14	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 15	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 16	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 17	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 18	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 19	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 20	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 21	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 22	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 23	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 24	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 25	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 26	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 27	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 28	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 29	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 02 30	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 31	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 32	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 33	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 34	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 35	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 36	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 37	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 38	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 39	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 40	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 41	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 42	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 43	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 44	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 45	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 46	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 47	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 48	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 49	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 50	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 51	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 52	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 53	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 54	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 55	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 02 56	CND	2	0.03	0.50	0.0137	\$486.38	\$6.64	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$6.64	
438 361 08 00	STR	1	0.64	1.00	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 361 11 00	UND	1	11.05	1.00	0.0000	\$486.38	\$0.00	0.07	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 361 12 00	UND	1	0.10	1.00	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 361 14 01	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 02	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 03	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 04	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 05	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 06	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 07	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 08	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 09	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 10	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 11	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 12	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 13	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 14	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 15	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 16	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 14 17	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 18	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 19	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 20	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 21	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 22	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 23	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 24	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 25	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 26	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 27	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 28	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 29	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 30	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 31	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 32	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 33	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 34	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 35	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 36	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 37	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 14 38	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 01	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 02	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 03	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 04	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 05	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 06	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 07	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 08	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 09	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 10	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 11	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 12	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 13	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 14	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 15	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 16	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 17	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 18	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 19	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 20	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 21	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 22	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 23	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 15 24	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 16 01	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 02	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 03	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 04	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 05	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 06	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 07	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 08	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 09	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 10	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 11	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 12	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 13	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 14	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 15	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 16	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 17	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 18	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 19	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 20	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 21	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 22	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 23	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 24	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 25	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 26	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 27	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 28	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 29	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 30	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 31	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 32	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 33	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 34	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 35	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 36	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 37	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 38	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 39	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 40	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 41	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 42	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 43	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 44	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 45	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 46	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 16 47	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 48	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 49	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 50	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 16 51	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 01	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 02	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 03	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 04	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 05	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 06	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 07	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 08	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 09	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 10	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 11	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 12	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 13	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 14	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 15	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 16	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 17	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 18	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 19	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 20	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 21	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 22	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 23	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 24	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 25	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 26	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 27	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 28	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 29	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 30	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 31	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 32	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 33	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 34	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 35	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 36	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 37	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 38	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 39	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 40	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 17 41	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 18 01	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 02	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 03	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 04	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 05	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 06	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 07	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 08	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 09	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 10	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 11	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 12	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 13	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 14	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 15	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 16	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 17	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 18	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 19	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 20	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 21	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 22	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 23	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 24	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 25	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 26	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 27	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 28	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 29	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 30	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 31	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 32	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 33	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 34	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 35	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 36	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 37	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 38	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 39	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 40	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 41	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 42	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 43	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 44	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 45	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 46	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 18 47	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 48	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 49	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 50	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 51	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 52	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 53	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 54	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 55	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 56	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 57	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 58	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 59	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 60	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 61	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 62	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 63	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 64	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 65	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 18 66	CND	1	0.02	1.00	0.0217	\$486.38	\$10.57	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$10.56	
438 361 20 01	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 02	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 03	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 04	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 05	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 06	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 07	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 08	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 09	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 10	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 11	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 12	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 13	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 14	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 15	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 16	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 17	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 18	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 19	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 20	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 21	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 22	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 23	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 24	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 25	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 26	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 20 27	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 28	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 29	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 30	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 31	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 32	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 33	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 34	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 35	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 36	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 37	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 38	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 39	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 40	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 41	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 42	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 43	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 44	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 45	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 46	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 47	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 48	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 49	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 50	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 51	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 52	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 53	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 54	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 55	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 56	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 57	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 58	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 59	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 60	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 61	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 62	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 63	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 20 64	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 01	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 02	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 03	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 04	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 05	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 06	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 07	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 08	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 21 09	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 10	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 11	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 12	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 13	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 14	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 15	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 16	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 17	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 18	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 19	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 20	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 21	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 22	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 23	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 24	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 25	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 26	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 27	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 28	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 29	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 30	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 31	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 32	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 33	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 34	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 35	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 36	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 37	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 38	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 39	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 40	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 41	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 42	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 43	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 44	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 45	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 46	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 47	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 48	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 49	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 50	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 51	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 52	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 53	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 54	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 21 55	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 56	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 57	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 58	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 59	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 60	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 61	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 62	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 63	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 21 64	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 01	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 02	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 03	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 04	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 05	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 06	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 07	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 08	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 09	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 10	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 11	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 12	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 13	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 14	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 15	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 16	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 17	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 18	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 19	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 20	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 21	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 22	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 23	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 24	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 25	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 26	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 27	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 28	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 29	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 30	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 31	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 32	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 33	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 34	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 35	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 36	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 22 37	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 38	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 39	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 40	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 41	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 42	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 43	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 44	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 45	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 46	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 47	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 48	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 49	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 50	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 51	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 52	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 53	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 54	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 55	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 56	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 57	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 58	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 59	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 60	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 61	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 62	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 63	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 22 64	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 01	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 02	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 03	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 04	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 05	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 06	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 07	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 08	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 09	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 10	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 11	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 12	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 13	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 14	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 15	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 16	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 17	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 18	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 23 19	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 20	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 21	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 22	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 23	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 24	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 25	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 26	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 27	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 28	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 29	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 30	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 31	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 32	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 33	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 34	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 35	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 36	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 37	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 38	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 39	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 40	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 41	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 42	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 43	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 44	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 45	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 46	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 47	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 23 48	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 33	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 34	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 35	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 36	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 37	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 38	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 39	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 40	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 41	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 42	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 43	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 44	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 45	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 46	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 47	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 48	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 24 49	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 50	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 51	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 52	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 53	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 54	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 55	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 56	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 57	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 58	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 59	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 60	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 61	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 62	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 63	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 24 64	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 33	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 34	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 35	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 36	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 37	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 38	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 39	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 40	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 41	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 42	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 43	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 44	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 45	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 46	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 47	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 48	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 49	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 50	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 51	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 52	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 53	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 54	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 55	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 56	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 57	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 58	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 59	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 60	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 61	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 62	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 361 25 63	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 25 64	CND	2	0.03	0.50	0.0170	\$486.38	\$8.25	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$8.24	
438 361 27 00	MFR	2	5.43	0.50	2.7138	\$486.38	\$1,319.93	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$1,319.92	
438 362 03 01	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 02	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 03	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 04	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 05	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 06	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 07	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 08	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 09	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 10	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 11	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 12	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 13	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 14	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 15	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 16	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 17	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 18	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 19	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 20	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 21	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 22	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 23	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 24	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 25	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 26	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 27	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 28	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 29	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 30	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 31	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 32	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 33	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 34	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 35	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 36	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 37	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 38	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 39	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 40	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 41	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 42	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 43	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 362 03 44	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 45	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 46	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 47	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 48	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 49	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 50	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 51	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 52	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 53	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 54	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 55	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 56	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 57	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 58	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 59	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 03 60	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 01	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 02	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 03	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 04	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 05	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 06	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 07	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 08	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 09	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 10	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 11	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 12	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 13	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 14	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 15	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 16	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 17	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 18	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 19	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 20	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 21	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 22	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 23	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 24	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 25	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 26	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 27	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 28	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 29	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 362 04 30	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 31	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 32	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 33	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 34	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 35	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 36	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 37	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 38	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 39	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 40	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 41	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 42	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 43	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 44	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 45	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 46	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 47	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 48	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 49	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 50	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 51	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 52	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 53	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 54	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 55	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 56	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 57	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 58	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 04 59	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 01	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 02	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 03	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 04	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 05	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 06	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 07	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 08	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 09	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 10	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 11	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 12	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 13	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 14	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 15	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 16	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 362 05 17	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 18	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 19	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 20	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 21	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 22	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 23	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 24	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 25	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 26	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 27	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 28	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 29	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 30	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 31	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 32	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 33	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 34	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 35	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 36	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 37	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 38	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 39	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 40	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 41	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 42	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 43	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 44	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 45	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 46	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 47	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 48	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 49	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 50	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 51	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 05 52	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 01	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 02	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 03	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 04	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 05	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 06	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 07	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 08	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 09	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 10	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 362 06 11	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 12	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 13	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 14	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 15	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 16	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 17	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 18	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 19	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 20	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 21	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 22	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 23	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 24	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 25	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 26	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 27	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 28	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 29	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 30	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 31	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 32	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 33	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 34	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 35	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 36	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 37	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 38	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 39	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 40	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 41	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 42	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 43	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 44	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 45	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 06 46	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 01	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 02	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 03	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 04	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 05	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 06	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 07	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 08	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 09	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 10	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 362 07 11	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 12	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 13	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 14	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 15	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 16	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 17	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 18	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 19	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 20	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 21	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 22	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 23	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 24	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 25	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 26	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 27	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 28	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 29	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 30	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 31	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 32	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 33	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 34	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 35	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 36	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 37	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 38	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 39	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 40	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 41	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 42	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 43	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 07 44	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 01	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 02	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 03	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 04	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 05	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 06	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 07	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
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438 362 08 09	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 10	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 11	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 12	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	

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Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
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438 362 08 14	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 15	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 16	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 17	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 18	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 19	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 20	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 21	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 22	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 23	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 24	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 25	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 26	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 27	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 28	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 29	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 30	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 31	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 32	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 33	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 34	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 35	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 36	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 37	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 38	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 08 39	CND	1	0.03	1.00	0.0300	\$486.38	\$14.59	0.03	0.28	0.0074	\$4,711.37	\$35.09	\$49.68	
438 362 11 00	UND	1	11.21	1.00	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 362 12 00	STR	1	1.41	1.00	0.0000	\$486.38	\$0.00	0.00	0.00	0.0000	\$4,711.37	\$0.00	\$0.00	
438 362 13 00	COM	1	7.69	1.00	7.6900	\$486.38	\$3,740.26	5.36	0.10	0.5479	\$4,711.37	\$2,581.49	\$6,321.74	
438 362 14 00	COM	1	7.19	1.00	7.1900	\$486.38	\$3,497.07	1.34	0.10	0.1370	\$4,711.37	\$645.37	\$4,142.44	
438 370 01 00	COM	1	1.09	1.00	1.0900	\$486.38	\$530.15	1.05	0.16	0.1731	\$4,711.37	\$815.62	\$1,345.76	
438 370 02 00	COM	1	1.44	1.00	1.4400	\$486.38	\$700.39	1.11	0.32	0.3559	\$4,711.37	\$1,676.99	\$2,377.38	
438 371 01 01	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 01 02	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 01 03	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 01 04	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 01 05	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 01 06	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 02 07	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 02 08	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 02 09	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 02 10	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 02 11	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 02 12	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 03 13	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 371 03 14	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 03 15	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 03 16	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 03 17	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 03 18	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 04 19	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 04 20	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 04 21	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 04 22	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 04 23	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 04 24	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 04 25	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 05 26	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 05 27	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 05 28	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 05 29	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 05 30	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 05 31	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 06 32	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 06 33	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 06 34	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 06 35	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 06 36	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 07 37	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 07 38	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 07 39	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 07 40	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 08 41	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 08 42	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 08 43	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 08 44	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 08 45	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 09 46	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 09 47	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 09 48	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 09 49	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 50	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 51	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 52	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 53	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 54	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 55	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 56	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 10 57	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 11 58	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 11 59	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
First San Diego River Improvement Project Maintenance Assessment District

Parcel Number	Land Use ⁽¹⁾	Zone Number	Community Aesthetics Enhancement					Flood Control/Safety					FY 2027 ⁽³⁾ Assessment	Owner Name
			Net Area (Acres)	Zone Factor	EBA ⁽²⁾	Unit Cost	Assessment	Benefit Area (Acres)	Composite Benefit Factor	EBA ⁽²⁾	Unit Cost	Assessment		
438 371 11 60	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 11 61	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 12 62	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 12 63	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 12 64	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 12 65	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 12 66	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 13 67	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 13 68	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 13 69	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 13 70	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 13 71	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 13 72	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 14 73	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 14 74	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 14 75	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 14 76	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 14 77	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 15 78	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 15 79	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 15 80	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 15 81	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 15 82	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 16 95	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 16 96	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 16 97	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 16 98	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 17 89	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 17 90	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 17 91	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 17 92	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 17 93	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 17 94	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 18 83	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 18 84	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 18 85	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 18 86	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 18 87	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
438 371 18 88	CND	1	0.05	1.00	0.0452	\$486.38	\$22.00	0.04	0.26	0.0114	\$4,711.37	\$53.84	\$75.84	
TOTAL	-	-	323.58	-	184.94	-	\$89,942.08	137.68	-	19.12	-	\$90,088.12	\$180,030.20	

⁽¹⁾ Refer to Assessment Engineer's Report for description of codes and applicable factors.
⁽²⁾ Equivalent Benefit Area (EBA).
⁽³⁾ FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.