



THE CITY OF SAN DIEGO



ANNUAL REPORT

for Fiscal Year 2027

RANCHO ENCANTADA/STONEBRIDGE ESTATES 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

Table of Contents

Annual Report for Fiscal Year 2027
Rancho Encantada/Stonebridge Estates
Maintenance Assessment District

Preamble	1
Executive Summary	2
Background	3
District Boundary	3
Project Description	3
Separation of General and Special Benefits	4
Cost Estimate.....	4
Annual Cost-Indexing	4
Method of Apportionment.....	5
Estimated Benefit of Improvements	5
Apportionment Methodology	5
Land Use Factor	5
Benefit Factor	7
Sample Calculations	9
Summary Results.....	10

EXHIBITS

Exhibit A: District Boundary

Exhibit B: Estimated Budget – Revenue & Expense Statement
for Fiscal Year 2027

Exhibit C: Preliminary Assessment Roll for Fiscal Year 2027

Annual Report for Fiscal Year 2027

Rancho Encantada/Stonebridge Estates

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 RANCHO ENCANTADA/STONEBRIDGE ESTATES 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: Rancho Encantada/Stonebridge Estates
Maintenance Assessment District

Apportionment Method: Equivalent Benefit Unit (EBU)

	FY 2026	FY 2027 ⁽¹⁾	Maximum ⁽²⁾ Authorized
Total Parcels Assessed:	1,026	1,026	--
Total Estimated Assessment:	\$317,392	\$317,392	--
Total Number of EBUs:	919.98	919.98	--
Assessment per EBU:	\$345.00	\$345.00	\$634.76 ⁽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 6.86%.

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) plus 3%.

Background

The Rancho Encantada/Stonebridge Estates Maintenance Assessment District (District) was established by the City of San Diego (City) on December 6, 2005 by City Council Resolution R-301141. 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 maintenance and servicing of improvements associated with a six-acre park site referred to as “Sycamore Canyon Park” (see **Figure 1**). Identified park amenities include tot lots, a full-size adult softball field, a little league ball field, a multi-purpose turf area, sports field light poles, security light poles, comfort stations, picnic tables, benches, drinking fountains, trash cans and container enclosures, parking stalls, fences, shrub areas, and trees. The approximate location of the improvements is generally shown in **Figure 2**.

For additional detail as to the location, type of improvements, and

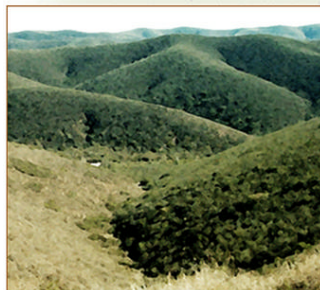


LEGEND

SYMBOL DESCRIPTION

- Canopy Trees such as:**
Jacaranda mimosifolia Jacaranda
Platanus racemosa California Sycamore
Rhus lancea African Sumac
Tipuana tipu Tipu Tree
- Accent Trees such as:**
Cercis occidentalis Western Redbud
- Edge Shrubs and Groundcover such as:**
Baccharis pilularis Dwarf Coyote Bush
Ceanothus spp. Wild Lilac
Heteromeles arbutifolia Toyon
Prunus ilicifolia Hollyleaf Cherry
Rhus integrifolia Lemonade Berry
Rosa californica California Wild Rose
- Street Side Shrubs and Groundcover such as:**
Bougainvillea 'Oo La La' Bougainvillea
Buddleja davidii Butterfly Bush
Cistus spp. Rockrose
Echium fastuosum Pride of Madeira
Limonium perezii Sea Lavender
Melaleuca nesophila Pink Melaleuca
Myoporum 'Pacificum' Myoporum
Raphiolepis indica Indian Hawthorn
Rosmarinus spp. Rosemary
- Turf - Hybrid Bermuda
- Infield
- Sand
- Rubberized Play Surface
- Playground Equipment
- Comfort Station
- Picnic Table - Standard
- Picnic Table - Accessible
- Bench
- Trash Receptacle
- Bike Rack
- Drinking Fountain
- Security Lighting (single)
- Security Lighting (double)
- Park Sign
- Trash Enclosure
- Drainage Structure in Turf
- Drainage Structure in Hardscape
- Existing Contour
- Proposed Contour
- Sports Field Lighting
- 4' Vinyl Coated Chain Link Fence

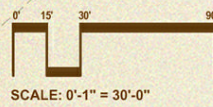
Notes:
 - Jacarandas shall not be placed over hardscape elements and are to be used only as accent trees in landscape areas.
 - Future storage container shall be placed in location designated on plan.





General Development Plan for Sycamore Canyon Park

STONEBRIDGE Estates

As of July 21, 2005



Rancho Encantada Maintenance Assessment District

 Rancho Encantada MAD
 Sycamore Canyon Park Only

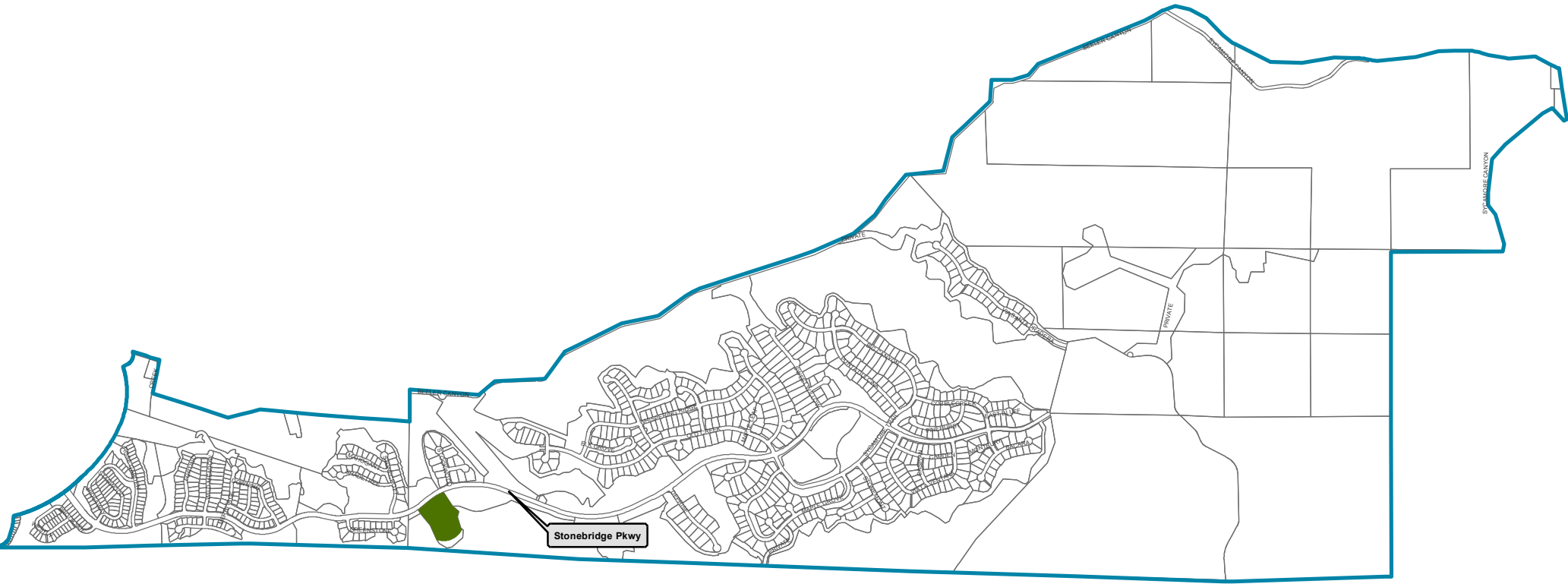


FIGURE 2

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.

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.

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) plus 3%. 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 6.86%.

Method of Apportionment

Estimated Benefit of Improvements

Properties located within the District benefit from maintenance of Sycamore Canyon Park. As a dedicated public amenity over and above the population-based park requirement, the park facilitates greater recreational opportunities to District residents and creates an aesthetic buffer within the subdivision. The presence of the park adds to the desirability and marketability of properties within the District, and further distinguishes the community from others in the City. These are the special benefits conferred upon each property within the District.

The Public Facilities and Services element of the Rancho Encantada Precise Plan and the general policy recommendations found in the City's General Plan establish several goals and guidelines for the planned development of the community. The proposed improvements and activities are consistent with these goals. The City's General Plan and the Rancho Encantada Precise Plan support the establishment of community-based landscape improvement and maintenance districts, such as this District, to fund enhanced improvements and activities.

Apportionment Methodology

The total cost associated with District improvement and activities will be assessed to the various parcels in the District in proportion to the estimated Equivalent Benefit Units (EBUs) assigned to a parcel in relationship to the total EBUs of all the parcels in the District.

EBUs for each parcel have been determined as a function of two factors – a Land Use Factor and a Benefit Factor – related as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Each of these factors is discussed below. Parcels determined to receive no benefit from the District improvements and activities have been assigned zero EBUs.

Land Use Factor

The identified District improvements and activities are associated with the Public Facilities and Services element of Rancho Encantada Precise Plan and the Recreation element of the City's General Plan. Trip generation rates (as previously established by the City's Transportation Planning Section) have been used as the

primary basis for assignment of relative benefit between the various land uses within the District. While these trip generation rates address vehicular trips, they are also considered to approximately reflect the magnitude of other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and corresponding intensity of use of public recreational facilities.

Trip generation rates provide the required nexus and basis for assigning relative proportionality of potential benefit to the various land use/zoning classifications (as defined by the City’s Municipal Code) within the District. Land use/zoning classifications have been grouped with averaged trip generation rates assigned to establish the Land Use Factors as shown in **Table 1**.

TABLE 1: Land Use Factors

Land Use/Zoning	Code	Land Use Factor ⁽¹⁾
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Residential – Condominium	CND	0.7 per dwelling unit
Residential – Multi-Family & Apartment	MFR	0.7 per dwelling unit
Commercial – Office & Retail	COM	45.0 per acre
Educational – Primary & Secondary	EPS	5.0 per acre
House of Worship	CRH	2.8 per acre
Open Space (designated)	OSP	0 per acre
Park – Undeveloped	PKU	0.5 per acre
Street/Roadway	STR	0 per acre
Undevelopable	UND	0 per acre
Utility Facility	UTL	3.0 per acre

⁽¹⁾ Proportional to trip generation rates contained in the City of San Diego *Trip Generation Manual* dated May 2003.

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is often permitted, these activities are allowed only to the extent they are consistent with the primary purpose of natural preservation. Since this land is essentially “unused” in the customary terms of land use (which relate to human use and development), the trip generation rate is zero. Therefore, the designated Open Space itself receives no benefit from the District improvements and activities and has been assigned a Land Use Factor of zero.

While those traveling the streets and roadways visually enjoy the enhanced District improvements and activities, the actual benefit accrues to the lands at the origins and destinations of their trips, not to the lands of the streets and roadways, themselves.

Accordingly, the Streets/Roadways category receives no benefit and has been assigned a Land Use Factor of zero.

The Utility Facility category applies to utility infrastructure facilities, such as water tanks, pump stations, electric power transformer stations, communications facilities, etc. Utility company administrative offices are not included in this category.

Benefit Factor

The Land Use Factor described above establishes a proportionality of relative intensity of use (or potential use) for the various parcels of land within the District. It does not address the relationship of this use to the specific District improvements and activities. This relationship is reflected in the Benefit Factor utilized in the assessment methodology.

In determining the Benefit Factor for each land use category, the subcomponents of the benefits of District improvements and activities may include some or all of the following: recreation, aesthetics, public safety, view corridors, commercial identity, and drainage. The components used for this District are: recreation and aesthetics.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements and activities, Benefit Factors will generally vary from one district to another, based on the specific character and nature of the applicable land uses and improvements and activities.

For a given land use, the overall Benefit Factor is equal to the sum of the subcomponent values. If a land use category receives no benefit from a subcomponent, then a value of zero is assigned to that subcomponent. A composite Benefit Factor of 1.0 indicates that full benefit is received. A value less than 1.0 indicates that less than full benefit is received.

The applicable benefit subcomponents and resultant composite Benefit Factors determined for the various Land Use/Zoning categories within this District are as shown in **Table 2**.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Recreation (Max. 0.8)	Aesthetics (Max. 0.2)	Benefit Factor (Max. 1.0)
Residential – All	0.8	0.2	1.0
Commercial – Office & Retail	0.2	0.2	0.4
Educational – Primary & Secondary	0.2	0.1	0.3
House of Worship	0.2	0.1	0.3
Open Space (designated)	0.0	0.0	0.0
Park – Undeveloped	0.0	0.1	0.1
Street/Roadway	0.0	0.0	0.0
Undevelopable	0.0	0.0	0.0
Utility Facility	0.0	0.1	0.1

Recreation. The degree of recreational benefit received from the District improvements and activities varies among land use categories. Clearly, Residential lands receive the greatest benefit from the additional recreational amenities potential. Lands in the Commercial, Educational and House of Worship categories receive a lesser degree of recreational benefit from fairly limited use of such facilities. Lands in the Open Space, Parks, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive no significant benefit from the recreational aspects of the District improvements and activities, as such enhancements do not affect their function, use, or value.

Aesthetics. The degree of benefit received from the aesthetic aspect of the District improvements and activities also varies among land use categories. Generally, by nature of their use, Residential and Commercial lands receive the greatest benefit from aesthetic enhancement projects. Lands in the Educational, House of Worship, Open Space, Parks, Street/Roadway, Undevelopable and Utility Facility categories are considered to receive less significant benefit from the aesthetic aspects of the District improvements and activities, as such enhancements do not affect their function, use, or value.

Sample Calculations

As described above, the number of Equivalent Benefit Units (EBUs) assigned to each parcel in the District has been calculated based on each parcel's land use and the identified apportionment factors, as shown in the following equation:

$$\text{EBUs} = (\text{Acres or Units}) \times \text{Land Use Factor} \times \text{Benefit Factor}$$

Shown below are sample EBU calculations for several common land uses found in the District.

- **1 Single-Family Residence**
EBUs = 1 unit x 1.00 x 1.00 = 1.00 EBUs
- **10-unit Apartment Complex**
EBUs = 10 units x 0.70 x 1.00 = 7.00 EBUs
- **2-acre Elementary School**
EBUs = 2.00 acres x 5.00 x 0.20 = 2.00 EBUs
- **5-acre Park without Recreation Center**
EBUs = 5.00 acres x 0.50 x 0.10 = 0.25 EBUs

The total assessment for each parcel in the District is based on the calculated EBUs for the parcel and the applicable unit assessment rate, as shown in the following equation:

$$\text{Total Assessment} = \text{Total EBUs} \times \text{Unit Assessment Rate}$$

Based on the above formula, the EBUs calculated for each property, can be found in the Assessment Roll (**Exhibit C**).

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

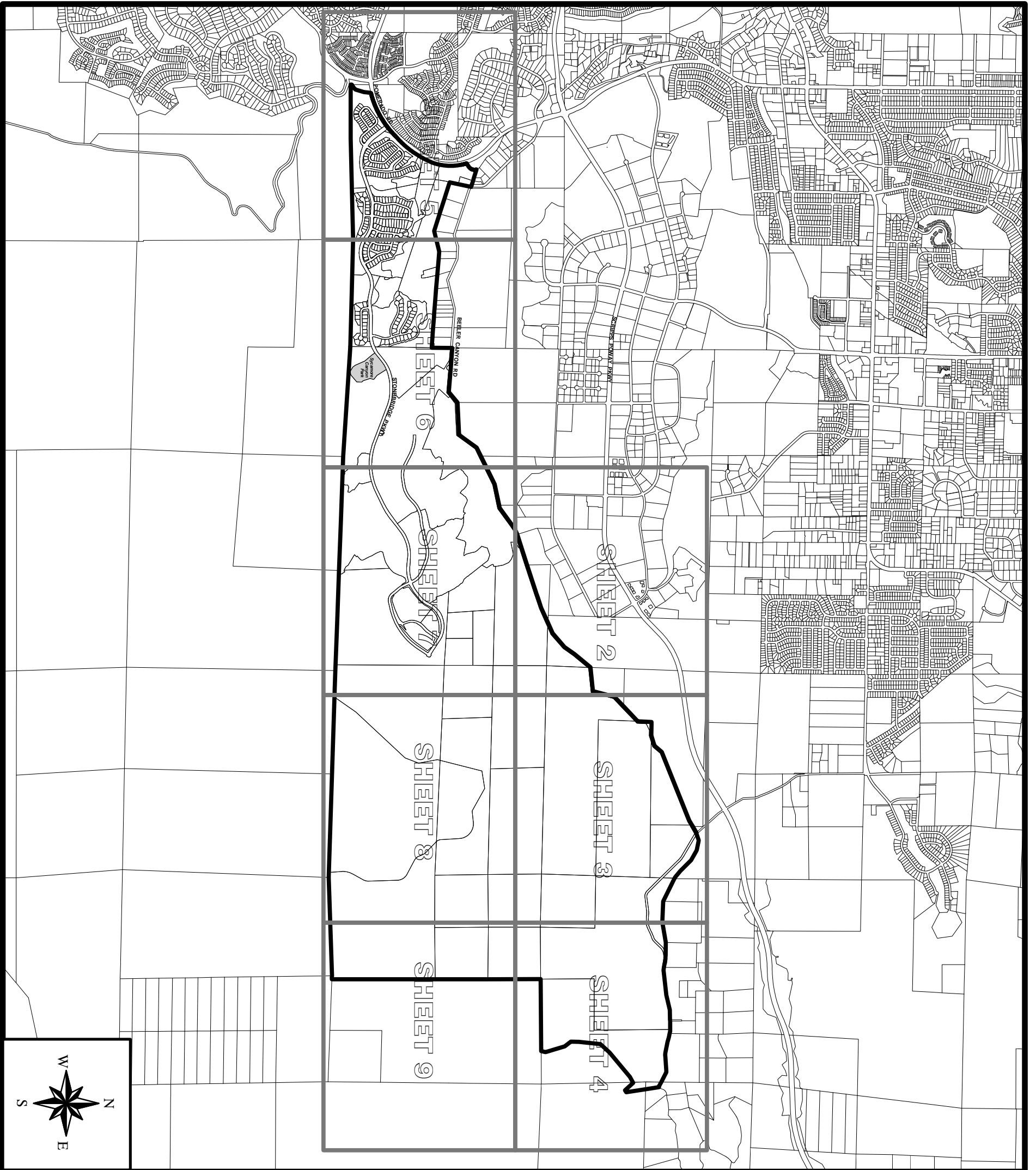
C 52792

Sharon F. Risse

Sharon F. Risse

EXHIBIT A

District Boundary



SOURCE: SanGIS, City of San Diego, SANDAG, and Boyle Engineering Corporation.

BOUNDARY MAP

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS ____ DAY OF _____, 2005.

LIZ MALAND, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

PREPARED BY:
BOYLE ENGINEERING CORPORATION
7807 Convooy Court, Suite 200, San Diego, California 92111 (858) 268-8080

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE RANCHO ENCANTADA/STONEBRIDGE ESTATES MAINTENANCE ASSESSMENT DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF, HELD ON THE ____ DAY OF _____, 2005, BY ITS RESOLUTION NO. _____.

LIZ MALAND, 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 _____, 2005; 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 _____, 2005. 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
 Parcel Line
 Improvement Areas *

* REFER TO THE ENGINEER'S REPORT AND REFERENCED DOCUMENTS FOR DESCRIPTION OF IMPROVEMENTS AND SERVICES.



**CITY OF
SAN DIEGO**

**RANCHO ENCANTADA/STONEBRIDGE ESTATES
MAINTENANCE ASSESSMENT DISTRICT**

W.O. _____ DATE: AUG 2005 REVS: _____

EXHIBIT B

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

EXHIBIT B

REVENUE AND EXPENSE STATEMENT

Rancho Encantada/Stonebridge Estates Maintenance Assessment District Fund 200101

	<u>FY 2025 ACTUALS</u>	<u>FY 2026 ESTIMATE</u>	<u>FY 2027 PROPOSED</u>
BEGINNING FUND BALANCE			
Surplus (or Deficit) from Prior Year	\$ 48,548.74	\$ 51,278.60	\$ 111,992.60
TOTAL BEGINNING FUND BALANCE	\$ 48,548.74	\$ 51,278.60	\$ 111,992.60
REVENUE			
Assessment Revenue	\$ 195,146.34	\$ 317,393.00	\$ 317,392.08
Interest	\$ 1,157.87	\$ 320.00	\$ 320.00
Other Contributions (Non Assessment Source)	\$ 12,814.00	\$ 12,010.00	\$ 10,081.00
TOTAL REVENUE	\$ 209,118.21	\$ 329,723.00	\$ 327,793.08
TOTAL BEGINNING FUND BALANCE & REVENUE	\$ 257,666.95	\$ 381,001.60	\$ 439,785.68
OPERATING EXPENSE			
Landscaping Improvements and Activities ⁽¹⁾	\$ 167,615.35	\$ 219,833.00	\$ 196,700.00
Tree Services	\$ -	\$ 3,000.00	\$ 4,700.00
Misc. Services ⁽²⁾	\$ 18,000.00	\$ 19,000.00	\$ 13,514.00
Special Districts Administrative Cost	\$ 20,773.00	\$ 27,176.00	\$ 27,763.00
TOTAL OPERATING EXPENSE	\$ 206,388.35	\$ 269,009.00	\$ 242,677.00
TOTAL EXPENSE	\$ 206,388.35	\$ 269,009.00	\$ 242,677.00
TOTAL ENDING FUND BALANCE	\$ 51,278.60	\$ 111,992.60	\$ 197,108.68
NET ANNUAL REVENUE (OR EXPENSE)	\$ 2,729.86	\$ 60,714.00	\$ 85,116.08

⁽¹⁾ Includes related supplies and utility costs.

⁽²⁾ Includes pest control and City of San Diego Parks & Recreation Department (Community Parks I Division) services for maintenance of Sycamore Canyon Park.

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)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
320 010 61 00	1.11	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 010 62 00	7.82	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 010 63 00	10.51	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 45 00	1.74	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 51 00	48.75	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 54 00	8.34	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 55 00	11.74	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 57 00	10.34	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 58 00	0.94	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 59 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 030 60 00	5.35	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 250 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 250 36 00	16.27	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 250 37 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 250 38 00	0.04	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 250 39 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
320 250 40 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 250 41 00	0.04	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 250 42 00	0.77	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 251 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 41 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 251 42 00	0.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 251 43 00	0.20	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 251 44 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 251 45 00	0.14	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
320 252 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 252 34 00	6.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 35 00	5.45	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 36 00	1.76	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 37 00	0.09	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 38 00	0.12	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 39 00	0.25	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 40 00	2.78	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 252 41 00	0.77	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 260 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
320 260 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 41 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 260 42 00	9.60	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 260 43 00	0.84	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 260 44 00	0.61	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 260 45 00	0.08	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 260 46 00	0.07	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 260 47 00	0.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 260 48 00	0.15	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 261 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
320 261 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 261 37 00	3.28	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 261 38 00	6.82	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 261 39 00	0.11	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 261 40 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 261 41 00	0.13	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 262 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 262 21 00	9.43	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 262 22 00	0.09	OSP	0.00	0.00	0.00	\$345.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
320 262 23 00	0.03	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 262 24 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 263 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 263 25 00	4.55	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 263 26 00	0.28	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 263 27 00	0.79	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 263 28 00	0.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 263 29 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 270 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 270 18 00	1.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 270 19 00	0.10	OSP	0.00	0.00	0.00	\$345.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
320 271 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 31 00	2.76	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 271 32 00	0.32	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
320 271 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
320 271 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
323 101 02 00	26.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 101 04 00	124.65	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 101 07 00	2.22	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 101 08 00	154.45	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 101 09 00	24.00	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 101 10 00	5.82	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 111 11 00	40.92	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 111 13 00	88.46	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 111 14 00	1.18	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 111 15 00	2.00	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 111 16 00	13.93	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
323 111 17 00	184.28	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 021 07 00	40.00	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 021 09 00	40.00	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 021 10 00	166.12	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 021 11 00	7.64	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 021 12 00	32.35	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 021 13 00	39.31	OSP	0.00	0.00	0.00	\$345.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 021 14 00	0.69	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 050 10 00	42.56	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 050 15 00	32.25	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 050 17 00	20.27	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 050 18 00	5.04	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 050 19 00	33.53	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 050 20 00	59.73	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 051 04 00	205.44	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 09 00	8.93	UTL	3.00	0.10	2.68	\$345.00	\$924.26	
325 070 10 00	6.70	PKU	0.50	0.10	0.34	\$345.00	\$115.58	
325 070 11 00	34.24	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 12 00	4.80	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 13 00	8.92	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 14 00	0.24	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 15 00	13.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 16 00	23.76	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 17 00	22.88	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 070 18 00	14.96	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 071 06 00	85.59	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 071 11 00	8.16	PKU	0.50	0.10	0.41	\$345.00	\$140.76	
325 071 12 00	9.57	EPS	5.00	0.30	14.36	\$345.00	\$4,952.48	
325 071 13 00	106.00	MFR	0.70	1.00	74.20	\$345.00	\$25,599.00	
325 071 14 00	0.41	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 071 15 00	0.78	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 071 16 00	1.29	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 080 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 080 14 00	0.12	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 080 15 00	0.07	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 080 16 00	0.04	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 081 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 081 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 081 24 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 082 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 082 21 00	1.50	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 082 22 00	0.17	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 082 23 00	0.10	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 082 24 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 083 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 083 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 083 19 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 084 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 084 19 00	0.07	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 084 20 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 090 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 090 15 00	14.59	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 090 16 00	3.03	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 090 17 00	0.08	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 090 18 00	3.15	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 090 19 00	0.31	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 091 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 091 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 091 23 00	21.16	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 091 24 00	2.72	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 091 25 00	15.58	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 091 26 00	1.46	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 091 27 00	0.04	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 091 28 00	0.33	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 091 29 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 100 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 100 13 00	7.00	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 100 14 00	0.10	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 100 15 00	0.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 100 16 00	0.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 100 17 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 101 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 101 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 101 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 101 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 101 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 101 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 101 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 101 08 00	0.17	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 102 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 102 19 00	0.02	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 103 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 103 24 00	0.27	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 103 25 00	0.15	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 103 26 00	0.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 104 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 104 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 104 23 00	6.24	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 104 24 00	0.17	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 104 25 00	0.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 104 26 00	0.11	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 104 27 00	0.03	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 110 01 00	14.60	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 110 02 00	117.52	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 110 03 00	63.86	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 110 12 00	0.73	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 120 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 41 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 42 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 43 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 44 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 45 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 46 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 47 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 48 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 49 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 50 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 51 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 52 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 53 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 120 54 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 55 00	2.58	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 56 00	1.44	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 57 00	2.13	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 58 00	1.22	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 59 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 60 00	0.98	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 61 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 62 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 63 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 120 64 00	1.23	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 121 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 121 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 21 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 121 22 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 121 24 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 121 25 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 121 26 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 121 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 121 28 00	3.36	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 130 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 41 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 42 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 43 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 44 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 45 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 46 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 47 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 48 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 49 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 50 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 51 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 52 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 53 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 54 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 55 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 56 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 57 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 58 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 59 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 60 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 61 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 130 62 00	0.74	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 63 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 64 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 65 00	6.54	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 66 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 67 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 68 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 69 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 70 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 71 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 130 72 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 131 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 131 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 28 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 131 29 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 131 30 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 131 31 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 131 33 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 131 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 131 41 00	7.61	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 140 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 140 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 41 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 42 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 43 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 44 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 45 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 46 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 47 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 48 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 140 49 00	2.05	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 140 50 00	7.85	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 140 51 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 140 52 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 140 53 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 140 54 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 09 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 150 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 32 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 33 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 34 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 41 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 42 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 43 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 44 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 45 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 46 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 47 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 48 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 49 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 50 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 51 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 52 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 53 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 54 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 55 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 56 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 57 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 58 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 59 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 60 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 61 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 62 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 63 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 64 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 65 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 66 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 67 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 68 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 69 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 70 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 71 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 150 72 00	9.66	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 73 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 74 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)
Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 150 75 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 76 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 77 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 78 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 79 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 80 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 150 81 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 160 01 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 02 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 03 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 07 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 08 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 30 00	0.62	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 160 31 00	7.06	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 160 32 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 160 33 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 160 34 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 160 35 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 46 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 47 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 160 48 00	7.98	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 170 04 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 05 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 06 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 10 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 11 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 12 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 13 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 14 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 15 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	

EXHIBIT C - Assessment Roll (Fiscal Year 2027)

Rancho Encantada/Stonebridge Estates Maintenance Assessment District

Parcel Number	Acres/ Units ⁽¹⁾	Land Use ⁽²⁾	Assessment Factors		Total EBU's	Unit Cost (\$/EBU)	FY 2027 ⁽⁴⁾ Assessment	Owner Name
			Land Use ⁽²⁾	Benefit ⁽³⁾				
325 170 16 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 17 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 18 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 19 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 20 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 21 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 22 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 23 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 24 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 25 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 26 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 27 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 28 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 29 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 30 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 31 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 35 00	0.01	OSP	0.00	0.00	0.00	\$345.00	\$0.00	
325 170 36 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 37 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 38 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 39 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 40 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 41 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 42 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 43 00	1.00	SFD	1.00	1.00	1.00	\$345.00	\$345.00	
325 170 44 00	21.55	OSP	0.00	0.00	0.00	\$345.00	\$0.00	

TOTAL	-	-	-	-	919.98	-	\$317,392.08	
--------------	---	---	---	---	---------------	---	---------------------	--

(1) Applicable units (acres or dwelling units) dependent upon Land Use Code
(2) Refer to Assessment Engineer's Report for descriptions of Land Use Code and Land Use Factor.
(3) Refer to Assessment Engineer's Report for applicable Benefit Factor.
(4) FY 2027 is the City's Fiscal Year 2027, which begins July 1, 2026 and ends June 30, 2027.