America's Finest City

THE CITY OF SAN DIEGO

Assessment Engineer's Report

BAY TERRACES – PARKSIDE MAINTENANCE ASSESSMENT DISTRICT

Annual Update for Fiscal Year 2012

under the provisions of the

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

and

Landscaping & Lighting Act of 1972 of the California Streets & Highways Code

Prepared For

City of San Diego, California

Prepared By

EFS Engineering, Inc.
P.O. Box 22370
San Diego, CA 92192-2370
(858) 752-3490

June 2011

CITY OF SAN DIEGO

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Independent Budget Analyst

Andrea Tevlin

City Engineer

Afshin Oskoui

Assessment Engineer

EFS Engineering, Inc.

Table of Contents

Assessment Engineer's Report
Bay Terraces – Parkside Maintenance Assessment District

Preamble 1

Executive Summary 2

Background 3

District Proceedings for Fiscal Year 2012 3

Bond Declaration 4

District Boundary 4

Project Description.....4

Separation of General and Special Benefits.....4

Cost Estimate 5

Estimated Costs.....5

Annual Cost-Indexing 5

Method of Apportionment 6

Estimated Benefit of the Improvements.....6

Apportionment Methodology.....6

Land Use Factor 7

Benefit Factor.....8

Sample Calculations.....10

Summary Results 11

EXHIBITS

Exhibit A: District Boundary
Exhibit B: Estimated Annual Expenses, Revenues & Reserves
Exhibit C: Assessment Roll

Assessment Engineer's Report
Bay Terraces – Parkside
Maintenance Assessment District

Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIIID 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 "Assessment Law"), in connection with the proceedings for the BAY TERRACES – PARKSIDE MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. _____ , ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE _____ DAY OF _____, 2011.

_____

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

Executive Summary

Project: Bay Terraces – Parkside Maintenance Assessment District

Apportionment Methods: Equivalent Benefit Unit (EBU)

	FY 2011	FY 2012 [1]	Maximum [2] Authorized
Total Parcels Assessed:	319	319	--
Total Estimated Assessment:	$34,311	$34,311	--
Total Number of EBUs:	329.35	329.35	--
Unit Assessment Rate:	$104.18	$104.18	$115.29[3]

(1) FY 2012 is the City's Fiscal Year 2012, which begins July 1, 2011 and ends June 30, 2012. Total Parcels Assessed, Total Estimated Assessment, and Total Number of EBUs may vary from prior fiscal year values due to parcel changes and/or land use re-classifications.
(2) Maximum authorized annual assessment subject to cost-indexing provisions as set forth in this Assessment Engineer's Report.
(3) Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.24%.

District History: The District was established in December 1982, and re-engineered in Fiscal Year 2003 to permit an increase in assessments and annual cost-indexing.

Annual Cost-Indexing: The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

Bonds: No bonds will be issued in connection with this District.

Background

The Bay Terraces – Parkside Maintenance Assessment District (District), formerly known as "Bay Terraces Zone 1," was established in December 1982. The general purpose of the assessments is to provide for the maintenance of dedicated open space areas.

The City of San Diego (City) retained Boyle Engineering Corporation to prepare an Assessment Engineer's Report for the reformation of the District in May 2002. The purpose of the reformation was to allow for an increase in the overall assessment (with additional provisions for annual cost-indexing) in accordance with Proposition 218 requirements. The effort also involved modification of the apportionment methodology and determination of benefiting parcels.

District Proceedings for Fiscal Year 2012

This District is authorized and administered under the provisions of the "San Diego Maintenance Assessment District Procedural Ordinance of 1986" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIIID 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 "Assessment Law").

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2012. The Fiscal Year 2012 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

Bond Declaration

No bonds will be issued in connection with this District.

District Boundary

The District is located just north of Highway 54 in the Paradise Hills community of the City. The Boundary Map & Assessment Diagram for the District is on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego and by reference is made a part of this report. The Boundary Map & Assessment Diagram is available for public inspection during normal business hours. The District boundary is depicted in Exhibit A.

Project Description

The project to be funded by the proposed assessments is the maintenance of open space, including an irrigated greenbelt adjacent to Parkside Neighborhood Park. Maps of the improvements maintained by the District are on file at Maps and Records in the Development Services Department and are incorporated herein. The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

Separation of General and Special Benefits

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Environmental Growth Fund for open space maintenance ($80.00 per acre). The City will also

will also reimburse the District for contractual maintenance performed on parks ($7,175 per acre). These cost allocations, reviewed and adjusted annually by the City, are considered to be "general benefits" administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City's contribution to the public at large, are accordingly considered to be "special benefits" funded by the District.

Cost Estimate

Estimated Costs

Estimated Fiscal Year 2012 annual expenses, revenues, reserves, and assessments (provided by the City) for the District are included as Exhibit B hereto.

Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be approved by property owners via a mail ballot and public hearing process, similar to these proceedings. A majority of ballots received (weighted according to each parcel's proportionate assessment) must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to a factor equal to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U) allows for minor increases in normal maintenance and operating costs, without incurring the costs of ballot proceedings required by Proposition 218. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2003 proceedings are authorized to be indexed (increased or decreased)

decreased) annually by the factor published in the 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 243.655 to 246.686 (a 1.24% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.24%.

Method of Apportionment

Estimated Benefit of the Improvements

Dedication of open space is consistent with the goals contained in the City's General Plan. Open space provides benefit through preserving natural resources, controlling urban form, providing for outdoor recreation, providing for the public health and safety, and serving as drainage corridors and view corridors. Open space also produces lower development density, which benefits the community's residents by not further increasing traffic congestion, noise levels, and storm-water runoff pollutants. These open space assets, generally dedicated to the public during the development process, require ongoing management and maintenance to maintain their functionality, aesthetics, and continued contribution to the quality of life in the community. All parcels within the District benefit from these enhanced open space areas being maintained by the District.

The maintenance for these enhanced assets, since installation, has been funded through the District. The City's General Plan also supports the establishment of community landscape improvement and maintenance districts, such as this District, to serve these maintenance needs.

Apportionment Methodology

The total cost for maintenance of the District improvements will be assessed to the various parcels within 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 in the District have been determined as a function of two factors, a Land Use Factor and a Benefit Factor, related

as shown in the following equation:

EBUs = (Acres or Units) x Land Use Factor x Benefit Factor

Each of these factors is discussed below. Parcels determined to receive no benefit from maintenance of District improvements have been assigned zero (0) EBUs. The EBUs calculated for each property in the District can be found in the Assessment Roll (Exhibit C).

Land Use Factor

Since the improvements to be maintained by District are primarily associated with the Transportation Element of the General and Community Plans, trip generation rates for various land use categories (as previously established by the City's Transportation Planning Section) have been used as the primary basis for the development of Land Use Factors. While these trip generation rates strictly address only vehicular trips, they are also considered to approximately reflect relative trip generation for other modes of transportation (e.g., pedestrian trips, bicycle trips, etc.), and are considered the best available information for these other transportation modes.

The special benefits of the open space areas maintained by the District are linked to trip generation primarily by the public safety, aesthetic, and recreational enhancements enjoyed by travelers through the District. Trip generation rates provide the required nexus and basis for assigning ratios of maximum potential benefit to the various land use/zoning classifications as defined by the City's Municipal Code.

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
Residential – Detached Single Family	SFD	1.0 per dwelling unit
Educational – Primary & Secondary	EPS	5.0 per acre
Open Space (designated)	OSP	0.0 per acre
Park – Undeveloped	PKU	0.5 per acre

Designated Open Space serves primarily to preserve natural landscape and habitat. While access for study and passive recreation is sometimes permitted, these activities are usually allowed only to the limited extent 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, not use by nature), the trip generation rate is zero. Therefore, the designated Open Space receives no benefit from the Transportation Element and has been assigned a Land Use Factor of zero.

Benefit Factor

The Land Use Factor described above reflects the relative intensity of use (or potential use) of the various parcels of land to be assessed. It does not address the relationship of this use to the specific improvements to be maintained by the District. 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 considered may include some or all of the following: public safety, view corridors and aesthetics, enhancement of community identity, drainage corridors, and recreational potential. These are the components used for this District: public safety, aesthetics, and recreation.

As Benefit Factors and their subcomponents are intended to reflect the particular relationships between specific land uses within a district and the specific improvements maintained by the district, Benefit Factors will generally vary from one district to another,

based on the specific character and nature of the applicable land uses and improvements maintained.

For a given land use, the composite 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 decimal fraction 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 the District are as shown in Table 2.

TABLE 2: Benefit Factors by Land Use

Land Use/Zoning	Public Safety (Max. 0.2)	Aesthetics (Max. 0.4)	Recreation (Max. 0.4)	Composite Benefit Factor (Max. 1.0)
All Residential	0.2	0.4	0.4	1.0
Educational – Primary & Secondary	0.2	0.2	0.0	0.4
Open Space (designated)	0.2	0.0	0.0	0.2
Park – Undeveloped	0.2	0.0	0.0	0.2

Public Safety. All land uses are considered to receive the maximum available benefit from the public safety element of District improvements. Public safety is essential to all land uses, and even to lands, such as designated Open Space, held in stewardship with only incidental human use.

Aesthetics. The degree of benefit received from the aesthetic qualities of the open space areas maintained by the District varies among land use categories. Generally, by nature of their use, residential lands receive the greatest benefit from the reduced traffic congestion, reduced noise levels, greater separation from traffic and generally more tranquil environment provided by open spaces. Institutional uses, on the other hand, often thrive on higher densities, greater traffic access, and a higher level of activity in the vicinity of their enterprises. These uses, accordingly, receive a lesser degree of benefit from the general insulation and separation provided by the aesthetic elements of District improvements.

Lands in the Open Space and Park categories are considered to receive no significant benefit from the aesthetic elements of District improvements, as enhanced aesthetic quality of other lands in their vicinity does not affect their function, use, or value.

Recreation. Lands in all Residential categories are considered to receive the maximum available benefit from the recreation elements of District improvements, through the regular enjoyment of these elements by their residents. Lands in all other categories are considered to receive no significant enjoyment or benefit from these elements of District improvements.

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:

EBUs = (Acres or Units) x Land Use Factor x 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
- **5-acre Park without Recreation Center**
  EBUs = 5.00 acres x 0.50 x 0.20 = 0.50 EBUs
- **2-acre Elementary School**
  EBUs = 2.00 acres x 5.00 x 0.40 = 4.00 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:

Total Assessment = Total EBUs x Unit Assessment Rate

The EBUs calculated for each property in the District can be found in the Assessment Roll (Exhibit C).

Summary Results

The District boundary is presented in Exhibit A.

An estimate of the costs of the improvements provided by the District is included as Exhibit B to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the Fiscal Year 2012 District assessment for each parcel was calculated and is shown in the Assessment Roll (Exhibit C).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2012 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.

Eugene F. Shank, PE C 52792

Sharon F. Risse

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the _____ day of _____, 2011.

_____

Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the _____ day of _____, 2011.

_____

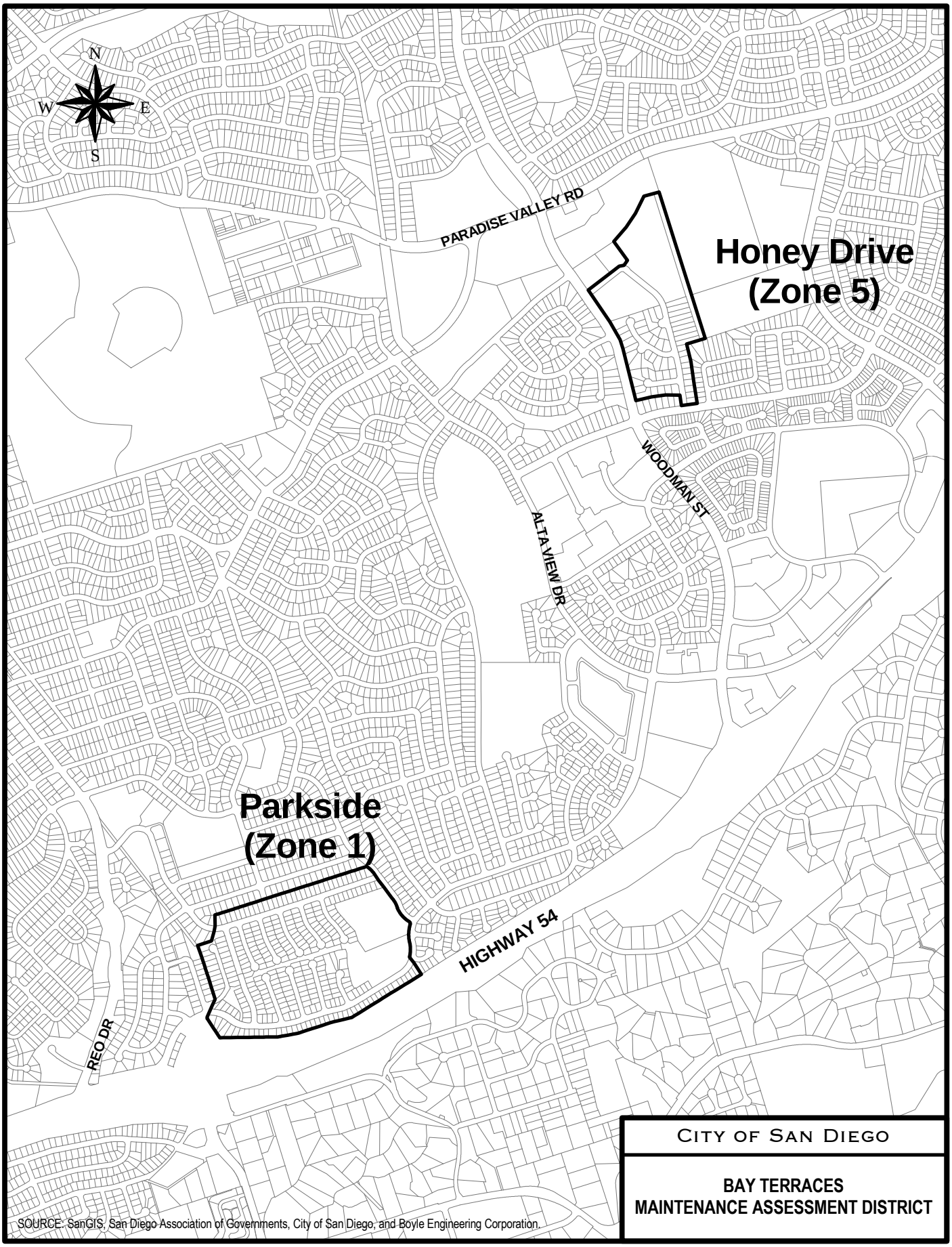
Elizabeth Maland, CITY CLERK
CITY OF SAN DIEGO
STATE OF CALIFORNIA

I, _____, as CITY ENGINEER of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram was recorded in my office on the _____ day of _____, 2011.

_____

Afshin Oskoui, CITY ENGINEER
CITY OF SAN DIEGO
STATE OF CALIFORNIA

EXHIBIT A



CITY OF SAN DIEGO

BAY TERRACES
MAINTENANCE ASSESSMENT DISTRICT

EXHIBIT A

EXHIBIT B

Park and Recreation Department - Open Space Division
Maintenance Assessment Districts Program
Summary of Fiscal Year 2012 (07-01-11 to 06-30-12) Budget

EXHIBIT B

Bay Terraces - Parkside Maintenance Assessment District
SAP Fund 200091

	FY 2010 Actuals	FY 2011 Estimate	FY 2012 Proposed
Full-Time Equivalent/Grounds Maintenance Manager	**0.03**	**0.03**	**0.03**
District Personnel Costs			
Total Labor & Fringe	**$ 2,282.00**	**$ 2,282.00**	**$ 3,106.00**
District Non-Personnel Costs			
Contract Services			
Landscaping Services - Nissho of California Contract Expires: 07/31/14 (512134A, 516001)	$ 10,682.78	$ 10,611.00	$ 10,770.00
Emergency Tree Trimming - Nissho of California (512134C)	$ 4,071.49	$ -	$ -
Irrigation Upgrade - Nissho of California Inc. (512134D)	$ 176.00	$ 2,000.00	$ 2,000.00
Tree Trimming - West Coast Arborist (512197A)	$ 4,683.60	$ 5,000.00	$ 5,000.00
Fence Work - South Bay Fence Co. (512059A)	$ -	$ 500.00	$ 500.00
Lighting Installation Project - Solar or Electric (512114B)	$ -	$ -	$ 15,000.00
City Services (512114, 512115)	$ 163.40	$ 413.00	$ 413.00
Supplies (511028, 511107)	$ -	$ 300.00	$ 300.00
Management Costs (516024A)	$ 3,075.00	$ 3,500.00	$ 3,500.00
Vehicle Usage & Assignment (516024B)	$ 285.00	$ 299.00	$ 314.00
Water / Storm Drain / Electrical (514104, 514105)	$ 8,109.83	$ 8,878.00	$ 13,067.00
Subtotal Non-Personnel Costs	**$ 31,247.10**	**$ 31,501.00**	**$ 50,864.00**
TOTAL EXPENSE	**$ 33,529.10**	**$ 33,783.00**	**$ 53,970.00**
District Revenues			
Special Assessments (411005 - 41201)	$ 35,630.22	$ 34,307.00	$ 34,311.48 [(1)]
Interest Earnings (415001)	$ 549.59	$ 600.00	$ 600.00
City Contributions			
Environmental Growth Fund (424070B)	$ 91.00	$ 104.00	$ 161.00
General Fund (424070A)	$ 1,271.00	$ 1,159.00	$ 1,220.00
TOTAL REVENUE	**$ 37,541.81**	**$ 36,170.00**	**$ 36,292.48**

[(1)] *Special assessment revenue adjusted to reflect latest parcel information.*

EXHIBIT C

ASSESSMENT ENGINEER'S REPORT
ASSESSMENT ROLL

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District in accordance with the approved apportionment methodology. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. The District boundary is depicted in the Assessment Engineer's Report as Exhibit A.

2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (Exhibit C).

3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

   For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (Exhibit C) attached hereto.

DATED: June 2, 2011

EFS ENGINEERING, INC.

By: Eugene F. Shank
Eugene F. Shank, PE C 52792

By: Sharon F. Risse
Sharon F. Risse

EXHIBIT C - Assessment Roll (Fiscal Year 2012)
Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units (1)	Land Use (2)	Zone Number	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2012 (4) Assessment	Owner Name
				Land Use (2)	Benefit (3)				
591 330 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Richardson Rudolph&Jessica W
591 330 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lora Hector&Mirna R
591 330 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Oconnell Teruko
591 330 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Salvador Bob R&Susan B
591 330 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gutierrez Fausto&Maria D L L Trust 08-06-05
591 330 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Kerns David R&Lois Louise Family Trust 04-08-94
591 330 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cano Juanito B Jr&Abelma M
591 330 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Washington Samm&Glen P
591 330 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Fulcher Joe Jr&Ann L
591 330 46 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bucsit Leonard C&Dolores P 2004 Trust 08-05-04
591 330 47 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Enrile Romeo&Virginia M Living Trust 04-25-07
591 330 48 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cruz Valentina L 2009 Trust 06-12-09
591 330 49 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Acosta Jose B&Esther J
591 330 51 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Molina Ernell S
591 330 52 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Tamayo Felix U Revocable Trust 05-22-07
591 330 53 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Le Ryan&Kathy
591 330 54 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Montana Jairo H&Montano Santa M
591 330 55 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Loyola Living Trust 02-10-04
591 330 56 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Malonzo Corazon A
591 330 57 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Espino Daniel P&Rebeca
591 330 58 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Kilbourne Sr Family Trust 02-15-01
591 330 59 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lim Elaine F
591 330 60 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Corpuz Shayna M
591 330 61 00	6.90	EPS	1	5.00	0.40	13.80	$104.18	$1,437.68	San Diego Unified School District
591 330 62 00	5.48	PKU	1	0.50	0.20	0.55	$104.18	$57.10	City Of San Diego
591 331 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Corey Beatrice V
591 331 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bermoy Danny D&Penny C Living Trust 07-24-08
591 331 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Acovera Francisco S
591 331 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Juanitas Family Trust 11-15-06
591 331 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Alvarez Rosa M J
591 331 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Carrington Mortgage Loan Trust 2006-Nc3
591 331 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Saavedra Lionarda M Survivors Trust 01-17-98
591 331 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Adams Lucretia V P
591 331 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Sinsay Ely C&Dominga M
591 331 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Guyamin Robert D&Emma B
591 331 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Peevy Jenee
591 331 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Mones Augusto R&Doris F
591 331 21 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Almogela Frederick&Bayaua Keren
591 331 22 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Padilla Alfonso&Franco Yesenia
591 341 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Salas Concepcion D
591 341 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Manalo Editha R Trust 08-13-07
591 341 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Foreman Kipp&Diaz Rosa
591 341 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Zvirbulis John Sr&Delia
591 341 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Mariano Rosen P
591 341 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Brondsetter Michael F
591 341 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	A J C Real Estate Investments Llc
591 341 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Briones Narciso E&Maria F
591 341 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Briones Narciso E&Maria F R
591 341 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Alcantara Family Trust 12-26-03
591 341 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lupdag Family Trust 07-07-05
591 341 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Devoe Sylvia A
591 341 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Obando Edmond N&Claudia C
591 341 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Alvela Celina S
591 341 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cunanan Reynaldo O&Nellie J
591 341 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Brown Michael A
591 341 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Villarruel Ana
591 341 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Franklin Barry O&Mary A Trust 02-09-05
591 341 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Soliven Arturo&Faustina Family Trust 04-16-96
591 341 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Carmona Alfredo P&Erlinda M
591 341 21 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Mendoza Rodolfo F&Movita E
591 341 22 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Jose Leonardo T&Gloria B Trs
591 341 23 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ganzer Gregory M&Teresita P

EXHIBIT C - Assessment Roll (Fiscal Year 2012)
Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units (1)	Land Use (2)	Zone Number	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2012 (4) Assessment	Owner Name
				Land Use (2)	Benefit (3)				
591 341 24 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Byars Sam H&Jocelyn L
591 342 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Aguinaldo Honesto P
591 342 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Horta Carmela
591 342 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Toledo Carolina&Jaime Living Trust
591 342 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Monroe Dennis E&Maria B
591 342 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rojas Monica
591 342 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Brents Jerry L&Lupe E
591 342 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Covarrubias Patricia
591 342 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cunanan Mark P
591 342 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Villanueva Eric&Miclat Rita
591 342 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Marquez Crespin&Imelda
591 343 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Luat Peter P M&Ursula P
591 343 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Monsalud Arce M&Cecille J
591 343 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Saenz Jaime
591 343 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Federal National Mortgage Assn
591 343 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Llanes Edilberto&Leticia C
591 343 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Millan Edgar H
591 343 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gray Mamerto C&Frances A
591 343 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lamorena Manuel L Living Trust 11-07-05
591 343 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cubillo Victoria D
591 343 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gonzalez Leo&Grace I
591 343 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Manalo Emelino R&Grace R
591 344 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Stanek Family Trust 04-14-03
591 344 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Caroc Rafael M&Delia E
591 344 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Trajano Carlito B&Wenceslaura A
591 344 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Celestial Wilfredo C&Rosario A
591 344 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Kongmalay Sommay
591 344 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Calderon Carlos A&Guillermina
591 344 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Taylor Ana R
591 344 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bautista Serafin R&Andrea S Trust 06-03-96
591 344 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gonzalez Amelia Q
591 344 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cabrera Florencio M&Flora S 2004 Trust
591 344 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Alejo Alejandro&Dolora
591 344 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Capiral Leonor O&Osana Franklin B
591 344 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lapointe Lori K
591 344 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Mccauley-Ellis Lawrence
591 344 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Andrews Family Trust
591 344 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bratcher Timothy&Remedios
591 344 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Taylor Winford J&Cynthia E
591 344 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cudal Honoria
591 344 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Anderson Bobby L
591 344 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cordero Toribio T&Angelina T Family Trust 06-14-93
591 345 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Caldwell Lisa J
591 345 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Devillena Rufino Jr&Juvilla
591 345 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Custodio Zaldy L&Gemma A
591 345 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Fulter Dorothy M
591 345 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Deasis Carlo D K&Michelle R
591 345 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Vargas-Castillo Maria
591 345 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Luna Tomas Jr&Marites L
591 345 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Carter Donald L&Sheryl A
591 345 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ramos Aileen
591 345 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Peregrino Erwin M&Alicia P
591 345 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Valdez Gerald R&Gilda G
591 345 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cruz Family Trust 10-06-98
591 345 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lewis Alice M
591 345 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lugo Guillermo&Silva Laura O
591 345 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Aguimatang Federico S Jr&Corazon P Trs
591 345 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Liwanag Marcial M&Corazon V
591 345 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Uyeda Francis I&Kyoko
591 345 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Carlos Eduardo H Jr&Nenita N
591 345 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Miraflor Nelson&Pilar
591 345 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Buhain Manuel C&Elma R

EXHIBIT C - Assessment Roll (Fiscal Year 2012)
Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units (1)	Land Use (2)	Zone Number	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2012 (4) Assessment	Owner Name
				Land Use (2)	Benefit (3)				
591 346 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Dios Socorro C R D Trust 01-12-06
591 346 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Pelonia Family Trust 11-09-05
591 346 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Isaacsen Winthrop N Separate Property Trust 05-20-98
591 346 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lat Family Trust 04-05-04
591 346 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ganelin Paul&Elizabeth
591 346 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Andolina Family Trust 12-18-04
591 346 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Villasenor Family Trust 06-07-07
591 346 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Echon Rogelio M&Melita M
591 346 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ramos Ronaldo E
591 346 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Flores Senie A Living Trust 10-24-00
591 346 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Papasin Rodrigo B&Maria D A
591 346 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Silva Alfredo&Maria J
591 346 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Marshall Stanley
591 346 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Almuina Charles A&Anita M
591 346 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gorman Living Trust 08-28-97
591 346 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Baylon Diogenes O&Lourdes
591 346 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bonilla Roberto
591 346 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Estrada Thomas&Felicia A
591 346 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Martinez Jose R
591 346 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rubalcaba Richard&Cecelia
591 347 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lindsay George B Jr&Delma D
591 347 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Stanley Henry A Jr&Cecelia A
591 347 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Aurora Loan Services L L C
591 347 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bumbasi Virgilio C&Emilia V
591 347 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Dacanay Family Trust 04-24-07
591 347 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Machitar Barbara J
591 347 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Flores Family Trust 08-26-02
591 347 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bergado Laverne D&Ethelinda C
591 347 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Quinlan Family Trust 01-13-04
591 347 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Chavez Dolores M
591 347 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Hulse Donald M
591 347 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Zappa Mark A&Diane R
591 347 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lozano Sabrina
591 347 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Dougherty Elizabeth A Tr
591 347 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Diaz Revocable Living Trust 09-27-00
591 347 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gironella Renato C&Elizabeth M
591 347 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Okeke Amaka
591 347 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gonzales Crispin A&Mirasol P Family Trust 05-25-93
591 347 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Yoshida Masahide&Johnston Yoshiko
591 347 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Aliggayu Roberto A&Conchita R
591 348 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Agcongay Arcedo A&Josefa B A Living Trust 2001
591 348 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Respicio Teresita T Revocable 2007 Trust
591 348 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Angello Michael M
591 348 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Severn Dwayne N&Sandra M
591 348 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Tomera Anthony J&Arlene F
591 348 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Whittington Richard L&Luana M
591 348 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Custodio Fridelino A&Helen M
591 348 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Abarabar Romeo
591 348 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Edwards Lawrence A&Beverly P
591 348 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Mason Katherine 2009 Revocable Trust 03-31-09
591 348 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Espineli Family Trust 12-28-96
591 350 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cuevas Carmen R
591 350 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Waters Family Trust 12-20-01
591 350 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Saldivar Hector T&Gloria J
591 350 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cruz Family Trust 04-20-01
591 350 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Kralicek Gary D&Hendrickson Nancy
591 350 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Alvarez Felimon V&Emma M Revocable Living Trust
591 350 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Alberto Juanito V&Ederlinda A Trs
591 350 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Phan Le Tu&Huynh Thuong Thi
591 350 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Silva Gloria Living Trust 12-07-06
591 350 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Villafana Lucia
591 350 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gabat Joseph S

EXHIBIT C - Assessment Roll (Fiscal Year 2012)
Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units (1)	Land Use (2)	Zone Number	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2012 (4) Assessment	Owner Name
				Land Use (2)	Benefit (3)				
591 350 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Montano Felix S 2007 Trust 06-06-07
591 350 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Sterling Yvonne
591 350 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Castellano Family Trust 03-20-04
591 350 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Swanson Young-Ja Kim
591 350 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Barber Family Trust
591 350 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ramos Jorge E&Casas-Ramos Beatriz
591 350 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	King Eddia
591 350 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Black Annette L
591 350 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bisco Family Trust 01-11-06
591 350 21 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Evans Lourdes B Living Trust
591 350 22 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Barizo Revocable Living Trust 09-18-95
591 350 23 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ramirez-Lopez Eduardo
591 350 24 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lee Grace V Tr
591 350 25 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ramirez Carlos E
591 350 26 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Hernandez Maria J
591 350 27 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Garcellano Christopher&Leticia D
591 350 28 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Jimenez Arturo&Danielle L
591 350 29 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Olivares Alma&Olivares Hilda C Trust 02-07-98&Oliveras Re
591 350 30 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Campuspos Renato C&Ederlinda O
591 350 31 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Dajero Edgardo T&Helen B
591 350 32 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cheneweth James
591 350 33 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ponce Aurora
591 350 34 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Payne Johnny L&Maria E
591 350 35 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Davis Rosa W Revocable Living Trust 10-14-03
591 350 36 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Pommier Family Trust 06-22-90
591 350 37 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Fernando Antonio&Arlene
591 350 38 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Escobedo Arturo R&Mary R 1998 Revocable Family Trust
591 350 39 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lockwood Pandora Trust 09-28-06
591 350 40 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Marty Eduardo A&Julie L
591 350 41 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cortez Jose A
591 350 42 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Villanueva James R&Maria E P
591 350 43 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Stroud Felicisima E
591 350 44 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Mcmichael Melvin Sr&Joyce
591 350 45 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Caganap Revocable Trust 05-01-96
591 350 46 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Loggins Emmitt W&Dianne M
591 350 47 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Celestial Carlos&Feliciana
591 350 48 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Fulgencio Leonardo C&Purificacion
591 350 49 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Arroyo Gilberto&Amelia
591 350 50 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Edquiban Joaquin E
591 350 51 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Asio Francisco A&Editha B
591 350 52 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Martinez Salvador D
591 350 53 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rodriguez Jacqueline
591 350 54 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Swanson Eric L&Rexanna H
591 350 55 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Roberts Family 2001 Trust 10-04-01
591 350 56 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Aragon Engracio B&Zaldivar-Aragon Corazon Shared Living
591 350 57 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Wilson William C Sr&Thejuana J
591 350 58 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Grepo Excelcis P
591 350 59 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Endaya Family Trust 02-07-07 <Pf>
591 350 60 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Williams Martha O Trust 01-23-02
591 350 61 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Grospe Colita P
591 350 62 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Wilson William C&Thejuana J
591 350 63 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Vistro Romulo S&Alma A
591 350 64 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Tuscano Family Trust 04-28-04
591 350 65 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Jentz Jon L
591 350 66 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Woods Harry M
591 350 67 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Hill William A&Leonora
591 350 68 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Vallejos Teresa O
591 350 69 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Pope Rosemary
591 350 70 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Hughes Alexander Jr&Cenena B
591 350 71 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Manaig Eloise M
591 350 72 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Jose Jesus L&Luz M
591 350 73 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Pratt Hiroko

EXHIBIT C - Assessment Roll (Fiscal Year 2012)
Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units (1)	Land Use (2)	Zone Number	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2012 (4) Assessment	Owner Name
				Land Use (2)	Benefit (3)				
591 350 74 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cruz Zenaida M
591 350 75 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rosario Family Trust 06-08-02
591 350 76 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Guerra Alice
591 350 77 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Santos Benjamin&Milagros C Trs
591 350 78 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Macaraeg Samuel M&Rosalinda L Revocable 2003 Trust
591 350 80 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Islas Jose G&Estevez Maricela
591 350 81 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Quibrera Guillermo
591 350 82 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Schaefer Roseanne
591 350 83 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Flores Daniel A&Adelina L
591 350 84 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ruiz Juan V&Ceferina P
591 350 86 00	1.29	OSP	1	0.00	0.20	0.00	$104.18	$0.00	City Of San Diego
591 350 88 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gobaton Edmundo R&Hospicia P
591 350 89 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Depuno Moises A Jr&Angelyn A
591 350 90 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Delgado Mario Elliott
591 350 91 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Flauta Arlex P&Erlinda F
591 350 92 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Vu Dan C&Nong An K
591 351 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gonzalez Family Trust 10-19-05
591 351 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Chambers Brian&Katrina
591 351 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Garner Ronald L
591 351 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lubong Everlie A
591 351 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Charleston Family Trust 06-28-01
591 351 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Elgo Living Trust 08-05-93
591 351 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	James Robert L&Mary E
591 351 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Davis Kerry B&Shirley D
591 351 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Chavez Arturo&Tanya
591 351 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Mckay Alicia L
591 351 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Salazar Edilberto A&Josie S
591 351 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Jones Gary C&Michele L
591 351 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lopez Rocio D
591 351 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Carpenter James G&Dionne H Revocable Trust 06-01-10
591 351 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Hernandez Elizabeth
591 351 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Iniguez Sergio&Lopez Blanca E
591 351 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Hamilton James D
591 351 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lopez Elena
591 351 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Goodwin Darrin P&Joan F
591 351 20 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Soriano Benjamin L&Viola T
591 351 21 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Alonzo Leonardo T&Cristeta G
591 351 22 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Garner Alan S Sr&Fe Fabiania
591 351 23 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Jorge Family Trust 03-17-04
591 351 24 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Duke Glenda L Living Trust 09-23-03
591 351 25 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Gardner Randall N&Ilona L Trs
591 351 26 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Bella Horacio R&Rosario S
591 351 27 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Duke Glenda L Living Trust 09-23-03
591 351 28 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Anzaldua Family Trust 03-30-04
591 351 29 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Dinglasan-Aguinaldo Erlinda
591 351 30 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Abrazaldo Family Trust 05-11-06
591 351 31 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Collier Sharita R
591 352 01 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Hernandez Patricia
591 352 02 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Kushner Edward&Merla
591 352 03 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lagunero Eduardo S&Mercedes G
591 352 04 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Galvan Efren S&Lorna T
591 352 05 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rubio Isidro&Lorena F
591 352 06 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Roque Julietta B
591 352 07 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Quirino Jose M&Frances C
591 352 08 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Cruz Reynaldo T&Abigail
591 352 09 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rosete Family Trust 05-16-08
591 352 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Csabon Thomas&Josefina
591 352 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Morris Bernard G&Krystal L W
591 352 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Galamgam Flora G
591 352 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Tesoro Bertha E M Trust 03-23-02
591 352 14 00	0.72	OSP	1	0.00	0.20	0.00	$104.18	$0.00	City Of San Diego
591 380 10 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Tillery Michael E&Jamila Armi C

EXHIBIT C - Assessment Roll (Fiscal Year 2012)
Bay Terraces - Parkside Maintenance Assessment District

Parcel Number	Acres/ Units [1]	Land Use [2]	Zone Number	Apportionment Factors		Total EBUs	Unit Cost ($/EBU)	FY 2012 [4] Assessment	Owner Name
				Land Use [2]	Benefit [3]				
591 380 11 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rivera Laddy T&Rebecca D
591 380 12 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Garcia Family Trust 03-11-96
591 380 13 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ramirez Joel P&Maritess E
591 380 14 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Legaspi Tony C&Victoria S
591 380 15 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Ramos Isagani C&Rizalina A
591 380 16 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Rodriguez Cary&Takako Trust 06-11-00
591 380 17 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Lewis Janet H
591 380 18 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Merto Nemesiano&Lourdes
591 380 19 00	1.00	SFD	1	1.00	1.00	1.00	$104.18	$104.18	Wells Fargo Bank
TOTAL	**-**	**-**	**-**	**-**	**-**	**329.35**	**-**	**$34,311**	

[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 2012 is the City's Fiscal Year 2012, which begins July 1, 2011 and ends June 30, 2012.