

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

July 13, 2010

**FROM: JEFFREY O. RIGNEY, Director
Special Districts Department**

**SUBJECT: PUBLIC HEARING TO ADOPT RESOLUTION REGARDING THE
ESTABLISHMENT OF COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST
VALLEY) AND AUTHORIZING SPECIAL TAX ELECTION**

RECOMMENDATION(S)

1. Conduct a public hearing to adopt **Resolution No. 2010-181** establishing Community Facilities District No. 2010-1 and calling a special election for the levy of a special tax and establishment of an appropriations limit.
2. Direct the Clerk of the Board to conduct a special tax wholly by mail ballot election to be held on October 19, 2010.

Open/close hearing

(Affected Districts: Third)

(Presenter: Jeffrey O. Rigney, Director, 387-5967)

BACKGROUND INFORMATION

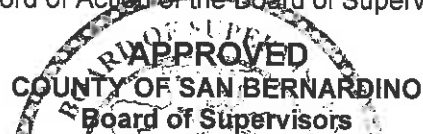
The Special Districts Department has managed streetlighting services in the unincorporated area of the County known as the "donut hole" in the Redlands area since December 2004 when commercial properties in the area began to develop. One of the conditions of development was the installation of streetlights, which were previously not required in this area. Since streetlights were not previously required in this part of the County, there is no ongoing source of revenue available to pay for streetlight energy charges. At the time of development, each developer was required to pay five years advanced energy charges for the streetlights until a permanent funding source could be developed. At this time, the charges are beginning to expire and revenue is required to continue to pay for the ongoing costs of the streetlights in the area.

Approval of Recommendation No. 1 will adopt a resolution establishing Community Facilities District No. 2010-1 and call a special election for the levy of a special tax and establishment of an appropriations limit.

Approval of Recommendation No. 2 will direct the Clerk of the Board to conduct a special tax wholly by mail ballot election to be held on October 19, 2010.

cc: w/ resolution
SDD-Rigney
County Counsel-Messer
CAO-Amis
LAFCO
File - SDD w/ attach
File - CFD 2010-1 (East Valley)
jr 8/2/10
ITEM 90

Record of Action of the Board of Supervisors



| MOTION | SECOND | AYE | MOVE | ABSENT | AYE |
|--------|--------|-----|------|--------|-----|
| | 1 | 2 | 3 | 4 | 5 |

LAURA H. WELCH, CLERK OF THE BOARD

BY _____

DATED: July 13, 2010

**BOARD OF SUPERVISORS
PUBLIC HEARING TO ADOPT RESOLUTION REGARDING THE
ESTABLISHMENT OF COMMUNITY FACILITIES DISTRICT 2010-1 (EAST
VALLEY) AND AUTHORIZING SPECIAL TAX ELECTION
JULY 13, 2010
PAGE 2 OF 2**

Pursuant to the Mello-Roos Community Facilities Act of 1982 as amended, specifically Government Code Sections 53318 et seq., approval of the above recommendations is required for the establishment of a maintenance Community Facilities District. The purpose of the formation of the Community Facilities District is to provide an on-going financing mechanism for the streetlight energy charges in the "donut hole" area.

On October 19, 2010, Special Districts will return to the Board requesting the formation of the Community Facilities District and the Clerk of the Board will canvas the results of the special tax election to finance the energy charges for the streetlighting and authorize the placement of the tax on the 2010-11 property tax bill. Special Districts has employed Webb and Associates to prepare the Community Facilities District report as well the Rates and Method report for the proposed special tax. The special taxes were derived by benefit area and land use area. A copy of the report is attached.

FINANCIAL IMPACT

There is no impact to the County General Fund. The costs associated with forming the Community Facilities District will be paid for by the first year special tax for the district.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn M. Messer, Deputy County Counsel, 387-4322) on June 21, 2010; and the County Administrative Office (Monique Amis, Administrative Analyst, 387-3828) on June 30, 2010.

RESOLUTION NO. 2010-181

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DETERMINING TO ESTABLISH COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) AND CALLING A SPECIAL ELECTION THEREIN TO SUBMIT TO THE QUALIFIED ELECTORS THEREOF THE QUESTION OF LEVYING A SPECIAL TAX PURSUANT TO THE RATE AND METHOD OF APPORTIONMENT AND ESTABLISHING AN APPROPRIATIONS LIMIT

On Tuesday July 13, 2010, on motion of Supervisor Derry, duly seconded by Supervisor Mitzelfelt and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, on May 25, 2010, the Board of Supervisors of the County of San Bernardino ("Board"), pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"), adopted a Resolution entitled "Resolution of the Board of Supervisors Of The County of San Bernardino, State of California, Declaring its Intention to Establish Community Facilities District No. 2010-1 (East Valley) and to Authorize the Levy of Special Taxes" (the "Resolution of Intention"), stating its intention to establish a community facilities district proposed to be named Community Facilities District No. 2010-1 (East Valley) ("CFD No. 2010-1"), to authorize the levy of special taxes within the Community Facilities District to finance certain public services, and which public services ("Services") are listed in Exhibit A attached hereto and incorporated herein and made a part hereof;

WHEREAS, the proposed boundary map for CFD No. 2010-1 was recorded in the office of the County Recorder of the County of San Bernardino on 25th day of May, 2010, as Instrument No. 2010=0235947, Book 84 of Maps and Assessment and Community Facilities at Page, 78-89, in compliance with Section 3110 *et seq.*, of the California Streets and Highways Code and the Act;

WHEREAS, pursuant to the Resolution of Intention, a public hearing was held by the Board on July 13, 2010, at 10:00 a.m., or as soon thereafter as the matter could be heard, at the regular meeting place of the Board, 385 N. Arrowhead Avenue, First Floor, San Bernardino, California, at which the Board considered the establishment of CFD No. 2010-1 and the levy of the special tax pursuant to the Rate and Method of Apportionment and all other matters as set forth in the Resolution of Intention, and at the above-mentioned time and place for such public hearing, all persons interested, including all taxpayers, property owners and registered voters within CFD No.2010-1 were given an opportunity to appear and be heard, and the testimony of all interested persons for or against the establishment of the CFD No. 2010-1, the levy of the special tax pursuant to the Rate and Method of Apportionment, and any other matters set forth in said Resolution of Intention, were heard, and such tax has not been precluded by a majority protest pursuant to Section 53324 of the Government Code;

WHEREAS, the San Bernardino County Registrar of Voters has indicated that twelve (12) or more persons have not been registered to vote within the territory of the CFD No. 2010-1 for each of the ninety (90) days preceding the close of said public hearing.

NOW, THEREFORE, the Board of Supervisors of the County of San Bernardino, does hereby resolve, determine and order as follows:

SECTION 1. All of the above recitals are true and correct.

SECTION 2. The Board finds and determines that all prior proceedings had and taken by the Board with respect to the establishment of CFD No. 2010-1 are valid and in conformity with the requirements of the Act; and accordingly, the Board finds, determines and orders that, consistent with

the Resolution of Intention, CFD No. 2010-1 is hereby established under and pursuant to the terms and provisions of the Act, the boundaries of which are set forth in the Boundary Map on file with the Clerk.

SECTION 3. Except where funds are otherwise unavailable, a special tax sufficient to pay for the Services, as set forth in Exhibit A, secured by recordation of a continuing lien against all nonexempt real property in the CFD No. 2010-1, will be annually levied within the boundaries of CFD No. 2010-1. And upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in CFD No. 2010-1. This lien shall continue in force and effect until the County ceases to collect such special tax. The rate and method of apportionment of the special tax is set forth in Exhibit B attached to this Resolution.

SECTION 4. The Director of the Special Districts Department of the County (the "Director"), 157 W. Fifth Street, 2nd Floor, San Bernardino, California, 92415, telephone (909) 387-5940, is designated as the person responsible for preparing or causing the preparation annually a current roll of special tax levy obligations by assessor's parcel number, and will be responsible for estimating future tax levies. The County may contract with private consultants to provide this service in lieu of the Director.

SECTION 5. The Board hereby finds and determines that twelve (12) or more persons have not been registered to vote within the territory of CFD No. 2010-1 for each of the ninety (90) days preceding the close of the public hearing heretofore held by the Board on the establishment of CFD No. 2010-1. Accordingly, pursuant to Section 53326 of the Act, the vote shall be by the landowners of CFD No. 2010-1 and each landowner who is the owner of record as of the close of said public hearings, or the authorized representative thereof, shall have one vote for each acre or portion of an acre that he or she owns within CFD No. 2010-1.

SECTION 6. A special election is hereby called and ordered for CFD No. 2010-1 on the proposition of levying special taxes on property within CFD No. 2010-1 as set forth below.

SECTION 7. In accordance with Section 53325.7 of the Act, a proposition to establish an appropriations limit as defined by Article XIII B, Section 8(h) of the California Constitution for CFD No. 2010-1 is hereby submitted to the qualified electors of CFD No. 2010-1. Said appropriations limit shall be equal to the amount of all special taxes collected within CFD No. 2010-1 for the corresponding fiscal year, as adjusted for changes in the cost of living and changes in population. The proposition to establish an appropriations limit shall be combined pursuant to Government Code section 53353.5 of the Act with the proposition relating to the levy of a special tax.

SECTION 8. A special mailed-ballot election shall be and is hereby called and ordered to be held in CFD No. 2010-1 on Tuesday, October 19, 2010, in accordance with and subject to the Act and applicable law and the terms hereof, at which special election there shall be submitted to the landowners within CFD No. 2010-1 the question of levying such special tax and establishing such appropriation limits. The ballot proposition tax shall be in substantially the form set forth in Exhibit "A" hereto. Each ballot shall indicate the number of votes to be voted by the respective landowner to which it pertains.

SECTION 9. The Clerk of the Board is hereby designated as the official to conduct said election, in accordance with and subject to the Act and applicable law and the following provisions:

(a) Said special election shall be held and conducted, and the votes thereat canvassed and the returns thereof made, and the results thereof ascertained and determined, as provided herein; and all particulars not prescribed by this Resolution said special election shall be held and conducted

and the votes received and canvassed in the manner provided by law for the holding of special elections in the County and consistent with the Act.

(b) All landowners within CFD No. 2010-1 upon the date of the special election herein provided for shall be qualified to vote upon the proposition to be submitted at said election.

(c) Said special election shall be conducted as a mailed-ballot election, in accordance with Sections 53327 and 53327.5 of the Act. All ballots shall be delivered by the Clerk of the Board or her designee to such landowners, and all voted ballots are required to be received at the office of the Clerk of the Board not later than 10:00 A.M. on the day of the election in order to be counted, except that if all qualified electors have voted on the proposition hereby submitted, the election shall be closed.

(d) The Clerk of the Board shall commence the canvass of the returns of said special election at 10:00 A.M. on Tuesday, October 19, 2010 at the Board Chambers at 385 N. Arrowhead, 1st Floor, San Bernardino, CA 92415, and at the conclusion thereof shall determine the results of said special election; provided that if all the qualified voters have voted prior to such date and time, the Clerk of the Board shall close said special election.

(e) The Clerk of the Board is hereby directed to cause to have published in a newspaper of general circulation circulating with CFD No. 2010-1 a copy of this Resolution, as soon as possible after the date of adoption of this Resolution.

(f) The County Counsel is hereby directed to prepare an impartial analysis of this measure.

SECTION 10. This Resolution shall take effect immediately upon its adoption.

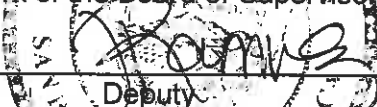
PASSED AND ADOPTED by the Board of Supervisors of the County of San Bernardino, State of California, by the following vote:

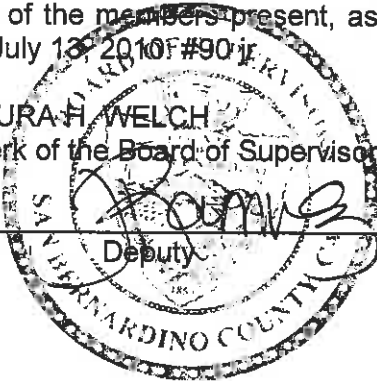
| | | |
|---------|--------------|------------------------------------|
| AYES: | SUPERVISORS: | Mitzelfelt, Biane, Derry, Gonzales |
| NOES: | SUPERVISORS: | None |
| ABSENT: | SUPERVISORS: | Ovitt |

STATE OF CALIFORNIA)
)
 COUNTY OF SAN BERNARDINO) ss.

I, LAURA H. WELCH, Clerk of the Board of Supervisors of the County of San Bernardino, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of July 13, 2010 #901.

LAURA H. WELCH
 Clerk of the Board of Supervisors

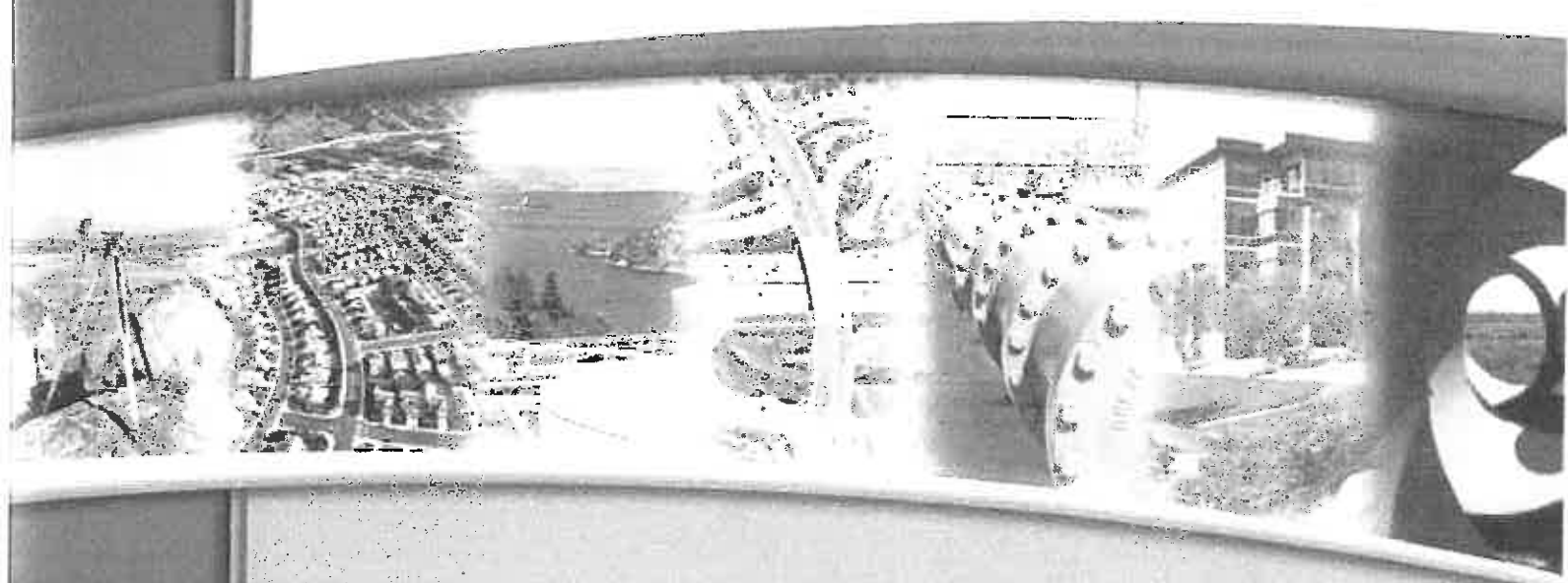
By 
 Deputy



*County Service Area 70,
Improvement Zone EV-1 (CSA 70-EV1)*

Community Facilities District No. 2010-1 (East Valley)

Prepared for
County of San Bernardino



June 2010

ALBERT A.
WEBB
REGISTERED

TABLE OF CONTENTS

| | PAGE |
|---|------|
| COMMUNITY FACILITIES DISTRICT REPORT | 1 |
| A. DESCRIPTION OF SERVICES | 1 |
| B. BOUNDARIES OF COMMUNITY FACILITIES DISTRICT | 2 |
| C. COST ESTIMATE | 2 |
| D. RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX | 3 |
| | |
| APPENDIX "A" | |
| BOUNDARY MAP | A-1 |
| | |
| APPENDIX "B" | |
| RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) | B-1 |
| A. DEFINITIONS | B-1 |
| B. ASSIGNMENT TO LAND USE CATEGORY | B-3 |
| C. MAXIMUM SPECIAL TAX RATES | B-4 |
| D. METHOD OF APPORTIONMENT OF MAXIMUM SPECIAL TAX | B-7 |
| E. FUTURE ANNEXATIONS | B-7 |
| F. TERM OF SPECIAL TAX | B-8 |
| G. EXEMPTIONS | B-8 |
| H. APPEALS | B-9 |
| I. MANNER OF COLLECTION | B-9 |
| | |
| EXHIBIT "A" | |
| ASSIGNMENT TO MAINTENANCE CATEGORY | |

AGENCY: COUNTY SERVICE AREA 70
IMPROVEMENT ZONE EV-1

PROJECT: COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY)

**COMMUNITY FACILITIES DISTRICT REPORT
"MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982"**

WHEREAS, the BOARD OF SUPERVISORS (hereinafter referred to as the "Board") of the COUNTY OF SAN BERNARDINO, CALIFORNIA (hereinafter referred to as "Agency"), pursuant to the provision the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California, and specifically Section 53321.5 thereof, has adopted a Resolution ordering the filing of a written "Report" with the Agency for a proposed Community Facilities District. This Community Facilities District shall hereinafter be referred to as COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) (hereinafter referred to as the "District"); and

WHEREAS, the Resolution ordering said Report directed that said Report generally contain the following:

- A. A description of the public services required to adequately meet the needs of the District and
- B. An estimate of the costs of providing the public services.

For particulars, reference is made to the Resolution ordering the Report adopted on May 25, 2010.

NOW, THEREFORE, the undersigned, authorized representative of ALBERT A. WEBB ASSOCIATES, the appointed responsible officer, or person directed to prepare the Report, does hereby submit the following data:

A. DESCRIPTION OF SERVICES

1. A general description of the types of services to be provided is as follows or as defined within the Rate and Method of Apportionment (RMA):
 - The funding of energy charges for 132 existing streetlights comprised of 16-5800 Lumen High Pressure Sodium Vapor (HPSV) Lights, 97-9500 Lumen HPSV lights, 8-1600 Lumen HPSV lights and 11-22000 Lumen HPSV Lights. In addition to energy charges the cost of annual administration, an audit report and legal notices will also be funded as part of the annual levy of special tax.

As future annexations to the District occur, such services will be provided with regard to the maintenance of additional similar lighting facilities and administration costs.

It is my opinion that the above described services are those that are necessary to meet increased demands placed upon the CSA 70 EV-1 as a result of development occurring within the District.

Executed this 15th day of June, 2010



ALBERT A. WEBB ASSOCIATES

A handwritten signature in black ink that reads "Matthew E. Webb".

MATTHEW E. WEBB, P.E.
Professional Civil Engineer No. 37385
SPECIAL TAX CONSULTANT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

B. BOUNDARIES OF COMMUNITY FACILITIES DISTRICT

1. The boundaries of the District are those properties and parcels where services are authorized to be provided and upon which special taxes may be levied in order to pay for the costs and expenses of said services. A general description of the area within the boundaries of the District is as follows:

See Appendix "A"

C. COST ESTIMATE

1. The estimated annual cost of providing such services, based upon current dollars, which is subject to escalation, is as follows: \$30,758.92 is the estimated cost for Fiscal Year 2010-11 for providing the services described herein. The estimate is based on the cost of actual services provided by the County through CSA 70-EV-1.

This annual cost estimate is based on the estimated cost per Benefit Unit (a single family residential lot or dwelling unit or equivalent – as defined in the Rates and Method of Apportionment of Special Tax). As property is annexed to the District, it is expected that the annual cost of providing such services will increase proportionately based on the number of Benefit Units and street lights which will be included in the annexed property. The annual cost of providing such services will also increase due to inflation in costs of energy, material, supplies, and labor.

D. RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. The Resolution of Intention generally sets forth the rates and method of apportionment of the special tax to allow each landowner or resident within the District to estimate the annual amount of special tax that will be required.
2. For particulars as to the rate and method of apportionment, see the following:

See Appendix "B"

3. The special tax shall be collected in the same manner as ad valorem property taxes and shall be subject to the same penalties and interest, in any case of delinquency, as applicable for ad valorem taxes.

It is my opinion that the special tax rates and method of apportionment, as above set forth, is fair and equitable, uniformly applied, and not discriminatory or arbitrary.

Executed this 15th day of June, 2010



ALBERT A. WEBB ASSOCIATES

A handwritten signature in black ink that reads "Matthew E. Webb".

MATTHEW E. WEBB, P.E.
Professional Civil Engineer No. 37385
SPECIAL TAX CONSULTANT
COUNTY OF SAN BERARDINO
STATE OF CALIFORNIA

Appendix A

Boundary Map

ALBERT A.
WEBB
ASSOCIATES

BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

SHEET 1 OF 12 SHEETS

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO AT A REGULAR MEETING THEREOF, HELD ON THE 23RD DAY OF March, 2010, BY ITS RESOLUTION NO. 2010-106

Olivia H. O'Leary
CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, THIS 23RD DAY OF March, 2010.

Olivia H. O'Leary
CLERK OF THE BOARD OF SUPERVISORS

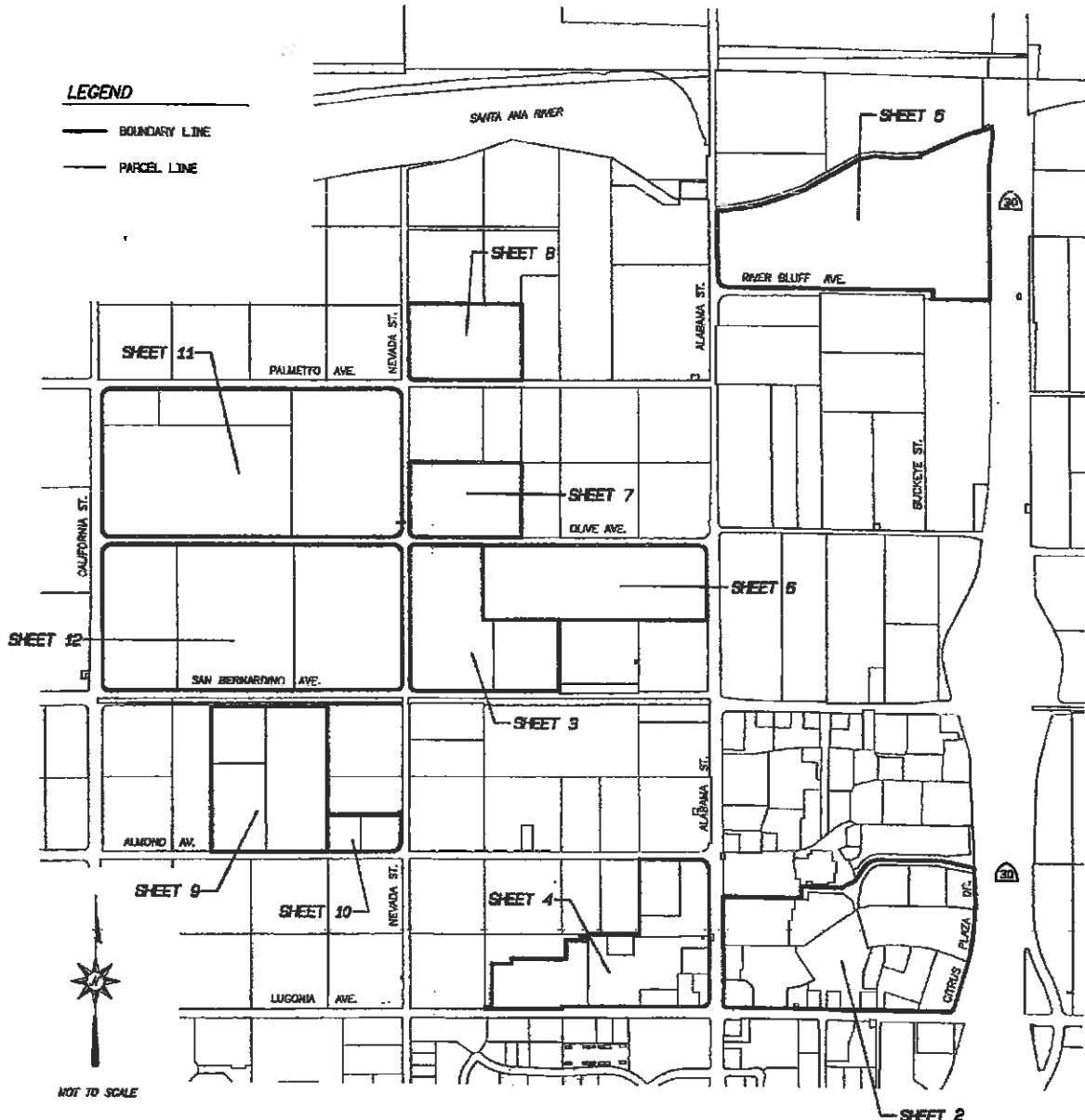
SAN BERNARDINO COUNTY RECORDER'S CERTIFICATE

THIS MAP HAS BEEN FILED UNDER DOCUMENT NUMBER 2010-0235947 THIS 14TH DAY OF June, 2010, AT 5:50 PM, IN BOOK 852 OF BOUNDARIES AT PAGE 78-89, AT THE REQUEST OF EAST VALLEY IN THE AMOUNT OF \$ 32.00.

LARRY WALKER
AUDITOR/CONTROLLER-RECORDER
COUNTY OF SAN BERNARDINO

BY: Larry Walker
DEPUTY RECORDER

Recorded by Clifford H. Smith
County of San Bernardino
Date: 2010-02-26 09:07
#182010 2:38 PM



ALBERT A. WEBB ASSOCIATES
CONSULTING ENGINEERS

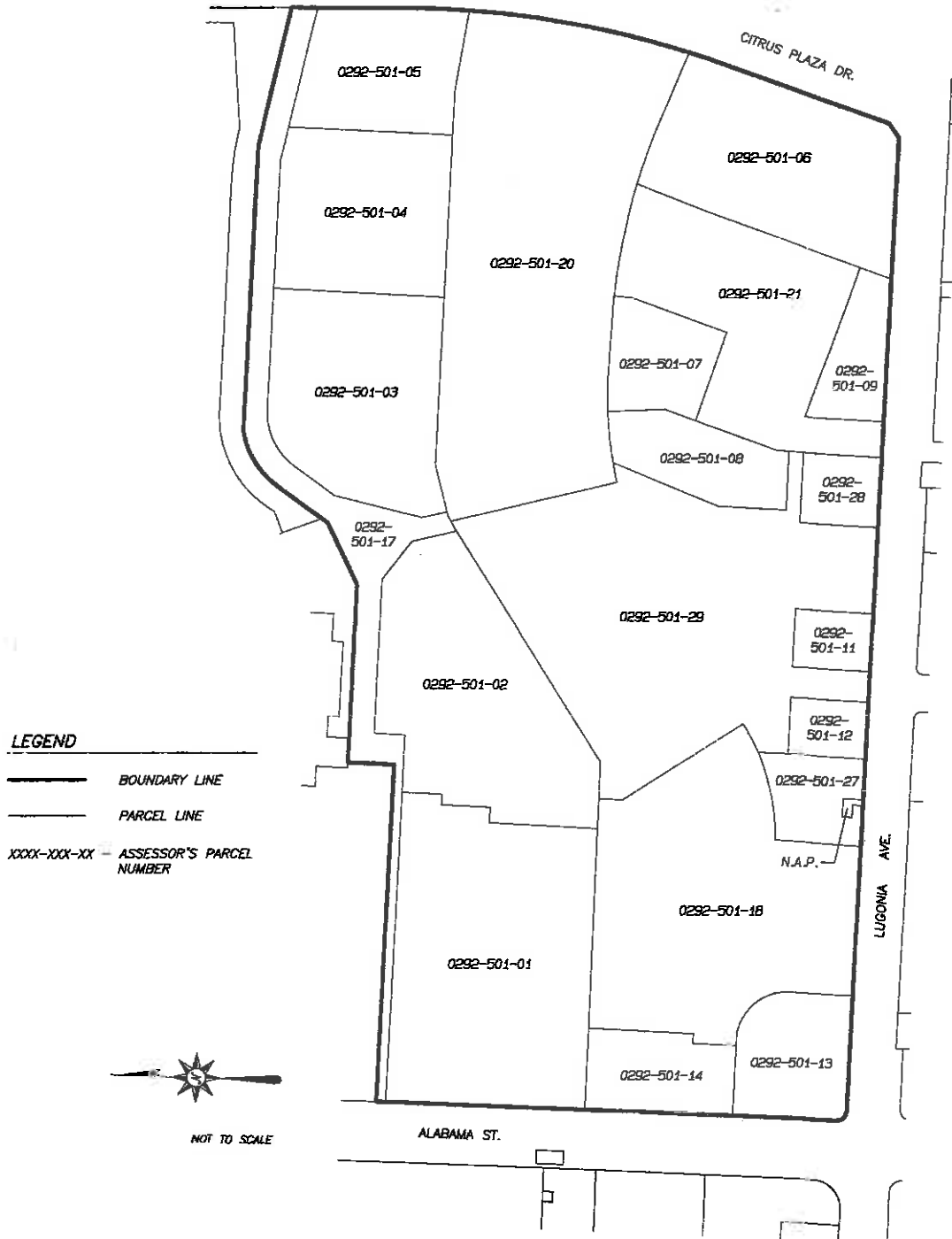
THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

W.O. 10-0059

BOUNDARIES OF

SHEET 2 OF 12 SHEETS

COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA





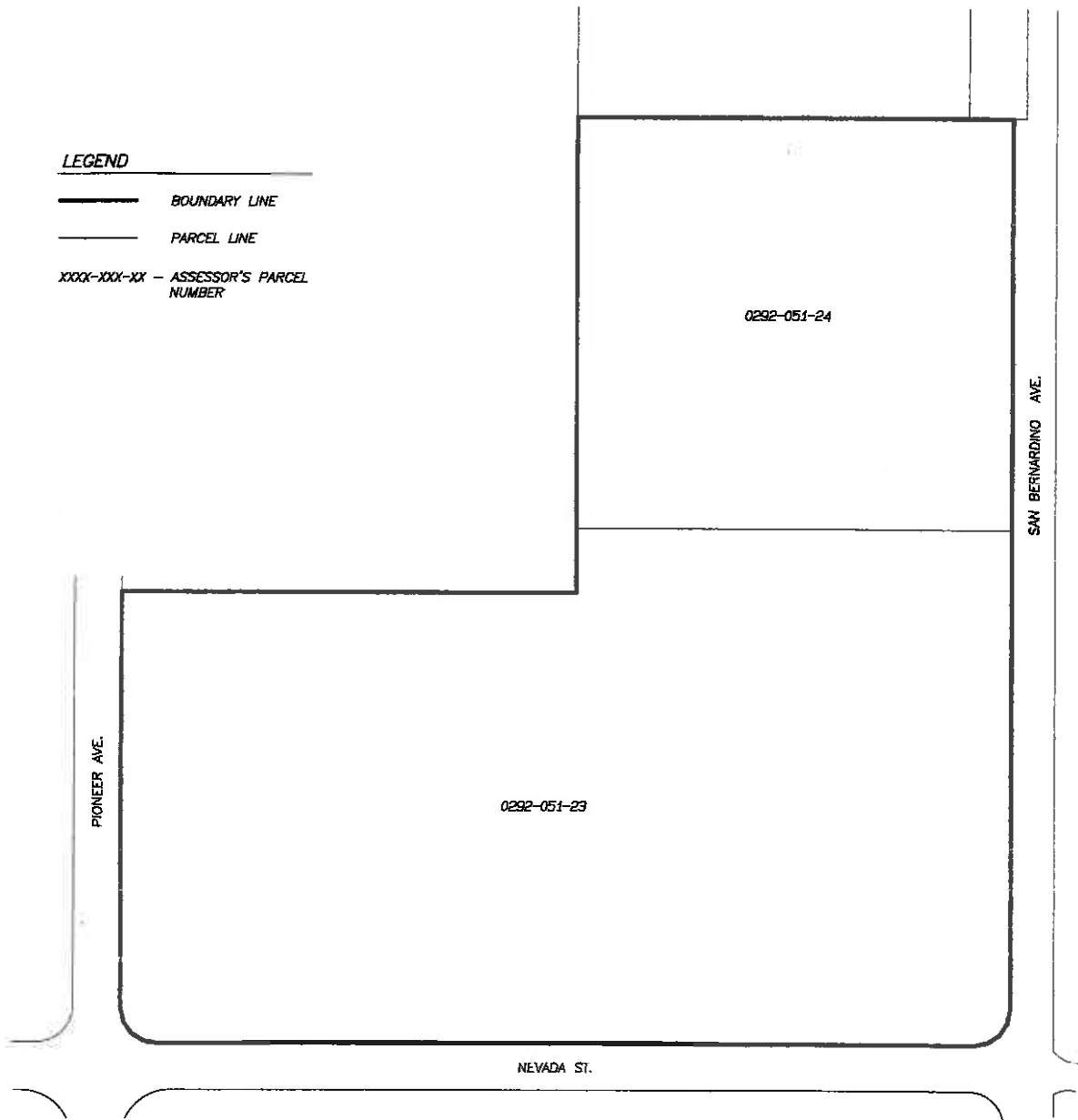
BOUNDARIES OF

SHEET 3 OF 12 SHEETS

COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

LEGEND

-  BOUNDARY LINE
-  PARCEL LINE
- XXXX-XXX-XX - ASSESSOR'S PARCEL NUMBER



NOT TO SCALE

ALBERT A.
WEBB
ASSOCIATES
INCORPORATED

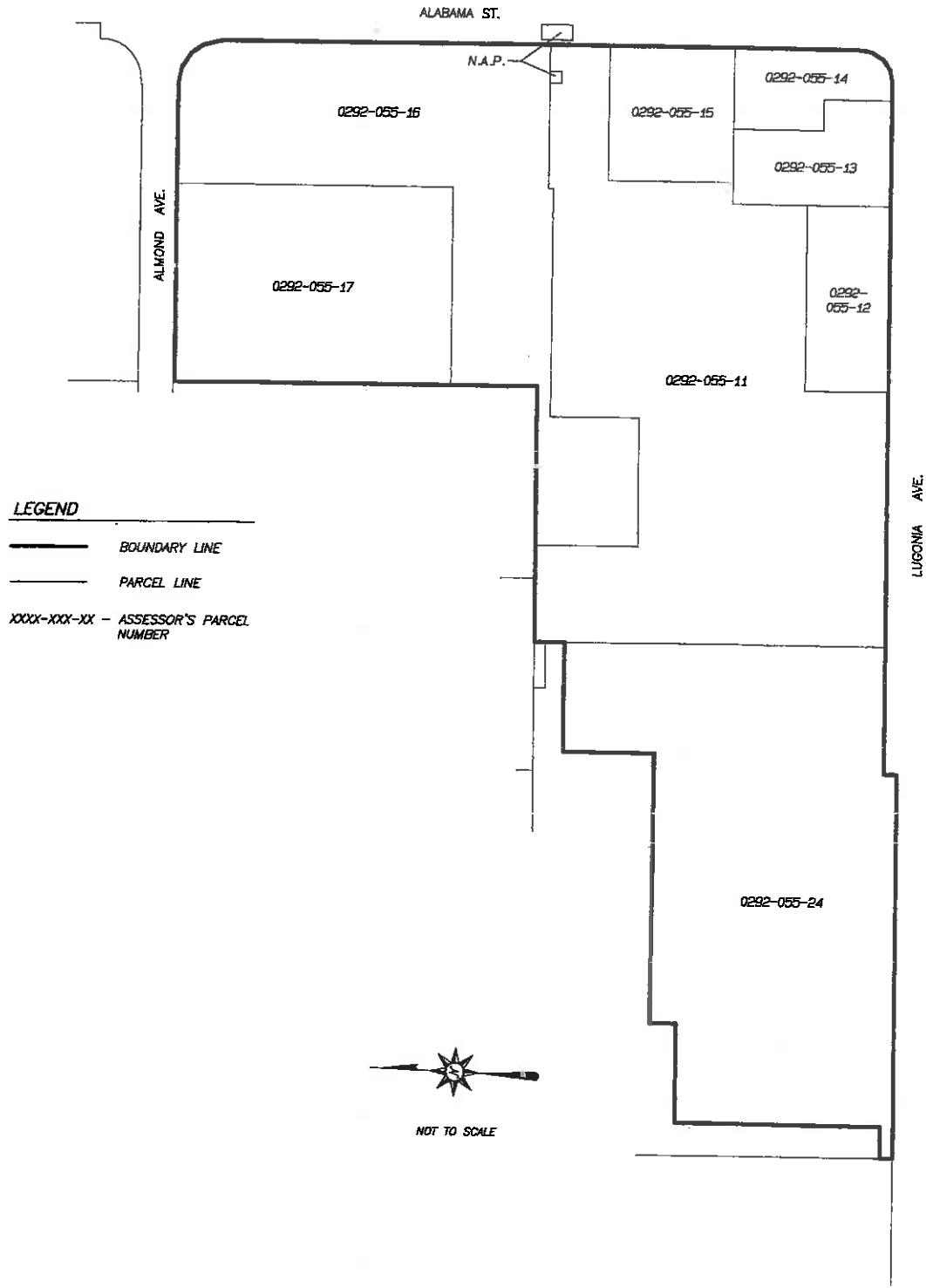
THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

W.O. 10-0059

BOUNDARIES OF

SHEET 4 OF 12 SHEETS

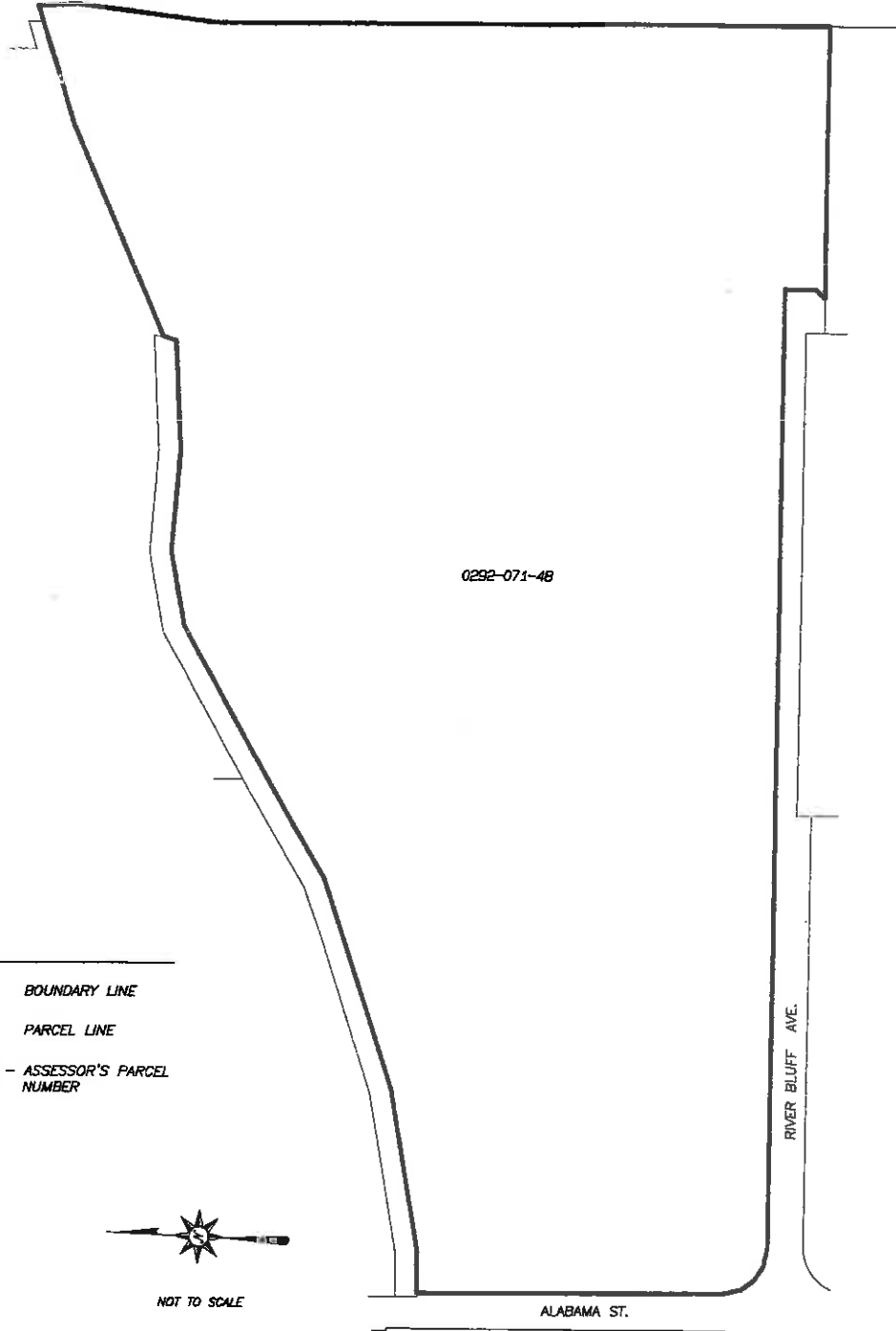
COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA





BOUNDARIES OF

SHEET 5 OF 12 SHEETS

COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA



LEGEND

-  BOUNDARY LINE
-  PARCEL LINE
- XXXX-XXX-XX - ASSESSOR'S PARCEL NUMBER



NOT TO SCALE

ALABAMA ST.

RIVER BLUFF AVE.

ALBERT A.
WEBB
ASSOCIATES
ENGINEERING SURVEYORS

THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

N.O. 10-0059

BOUNDARIES OF

SHEET 6 OF 12 SHEETS

COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

ALABAMA ST.

0292-051-25

PIONEER AVE.

LEGEND

—— BOUNDARY LINE

—— PARCEL LINE

XXXX-XXX-XX -- ASSESSOR'S PARCEL
NUMBER



NOT TO SCALE

ALBERT A.
WEBB
ASSOCIATES
PROFESSIONAL ENGINEERS

THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL
OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY
FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND
DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY
ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

W.O. 10-0059

BOUNDARIES OF

SHEET 7 OF 12 SHEETS

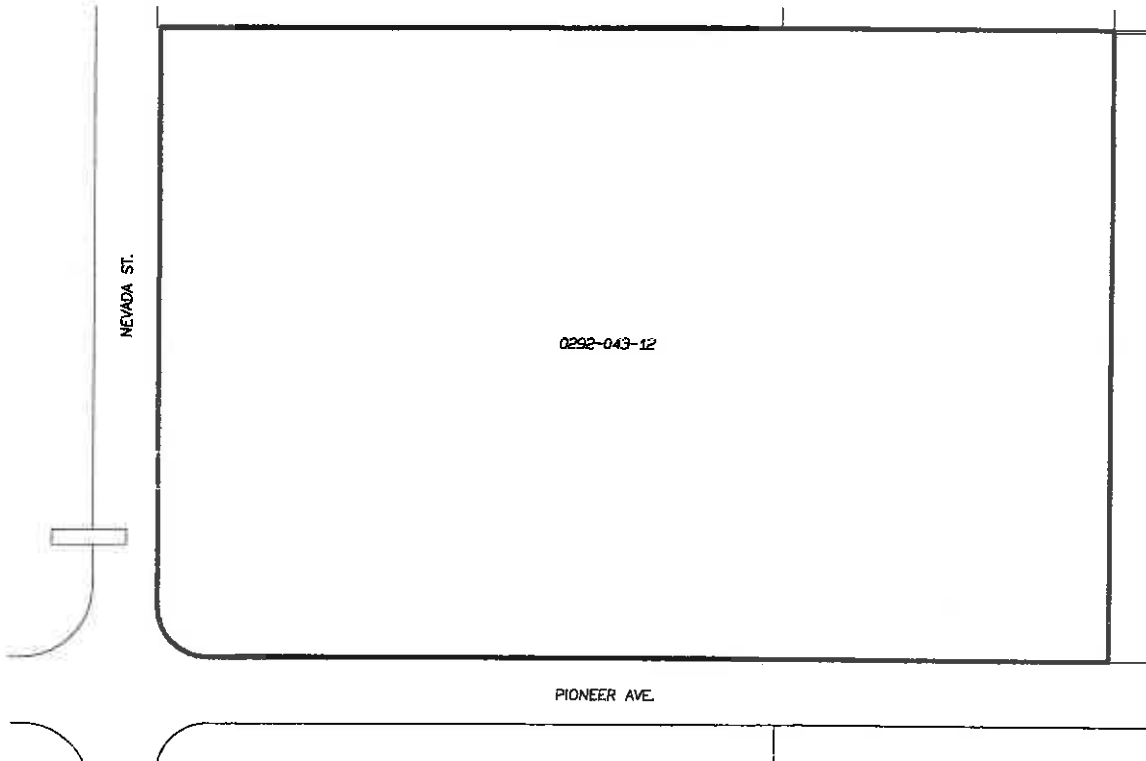
COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

LEGEND

—— BOUNDARY LINE

—— PARCEL LINE

XXXX-XXX-XX - ASSESSOR'S PARCEL
NUMBER



NOT TO SCALE

ALBERT A.
WEBB
ASSOCIATES

THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL
OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY
FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND
DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY
ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

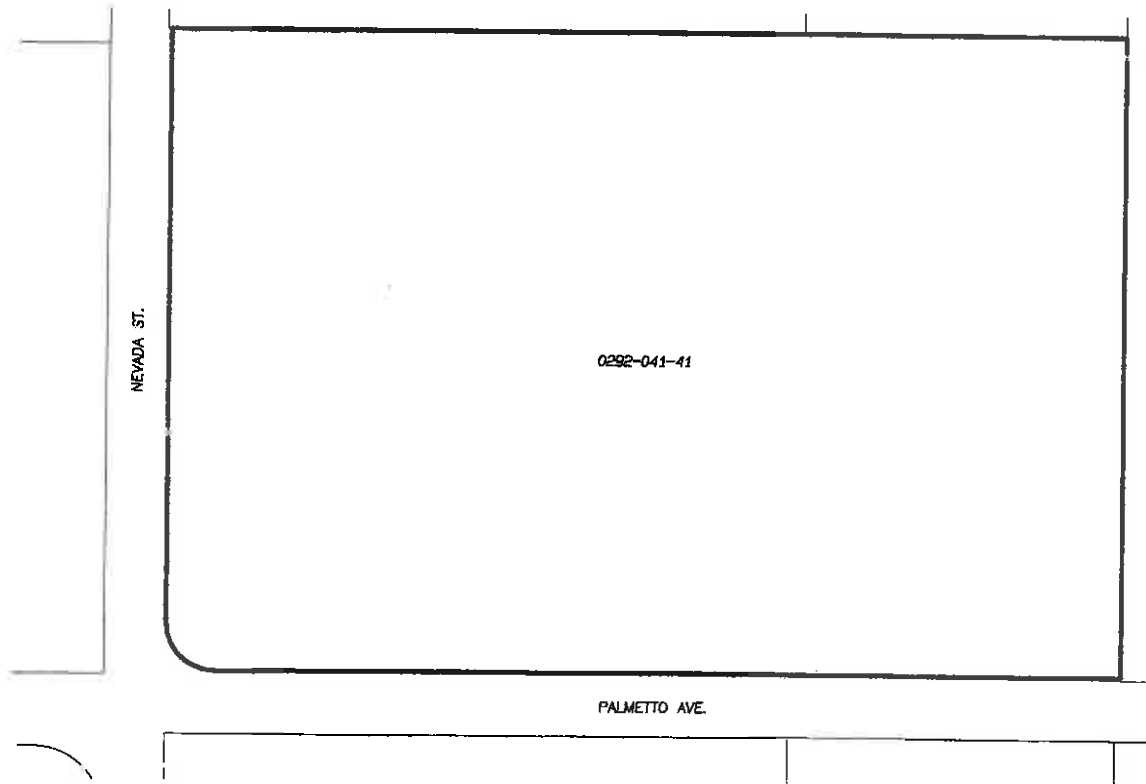
N.D. 10-0059

BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY)
OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

SHEET 8 OF 12 SHEETS

LEGEND

- BOUNDARY LINE
- PARCEL LINE
- XXXX-XXX-XX - ASSESSOR'S PARCEL NUMBER



NOT TO SCALE

ALBERT A.
WEBB
ASSOCIATES
PROFESSIONAL Geographers

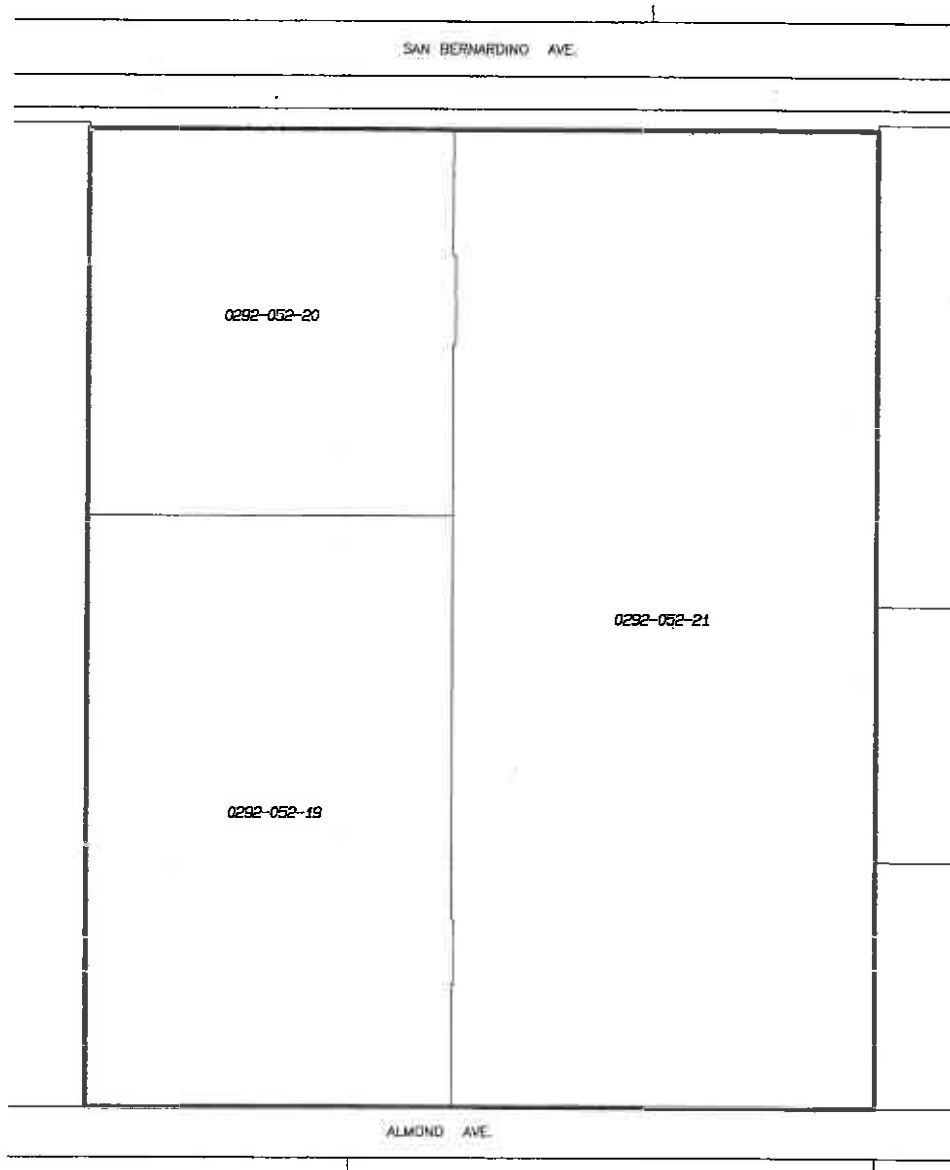
THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

W.D. 10-0059

BOUNDARIES OF

SHEET 9 OF 12 SHEETS

COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA



NOT TO SCALE

LEGEND

- BOUNDARY LINE
- - - PARCEL LINE
- XXXX-XXX-XX - ASSESSOR'S PARCEL NUMBER

BOUNDARIES OF

SHEET 10 OF 12 SHEETS

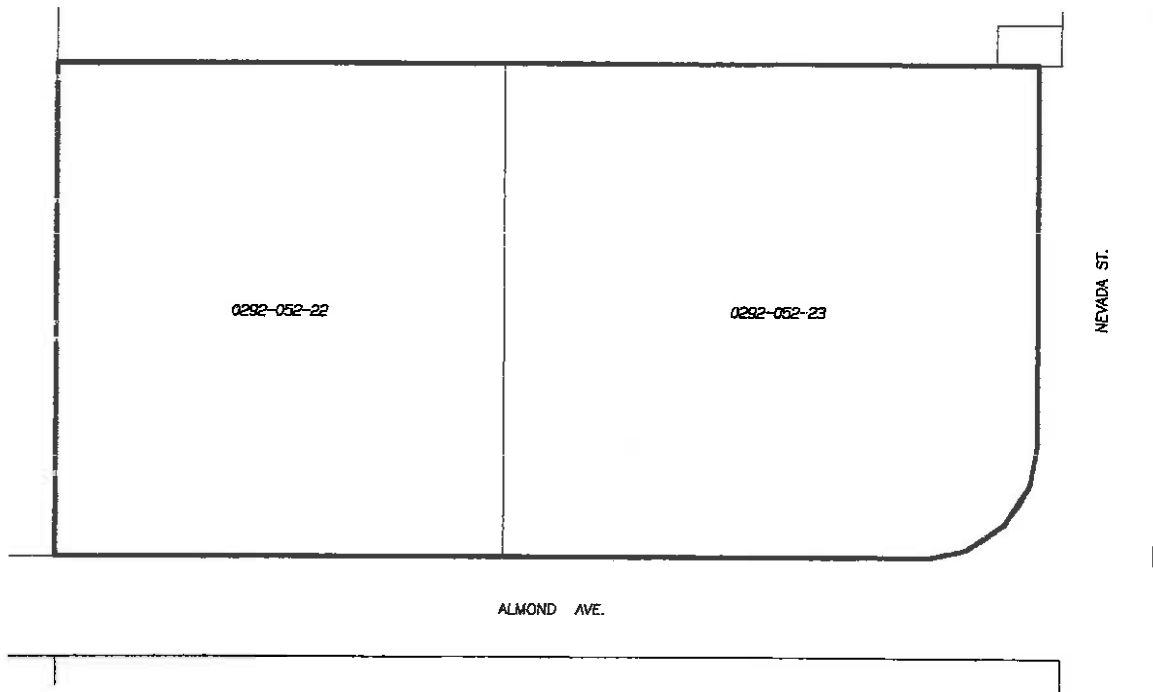
COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA

LEGEND

—— BOUNDARY LINE

—— PARCEL LINE

XXXX-XXX-XX - ASSESSOR'S PARCEL
NUMBER



NOT TO SCALE

ALBERT A.
WEBB
ASSOCIATES

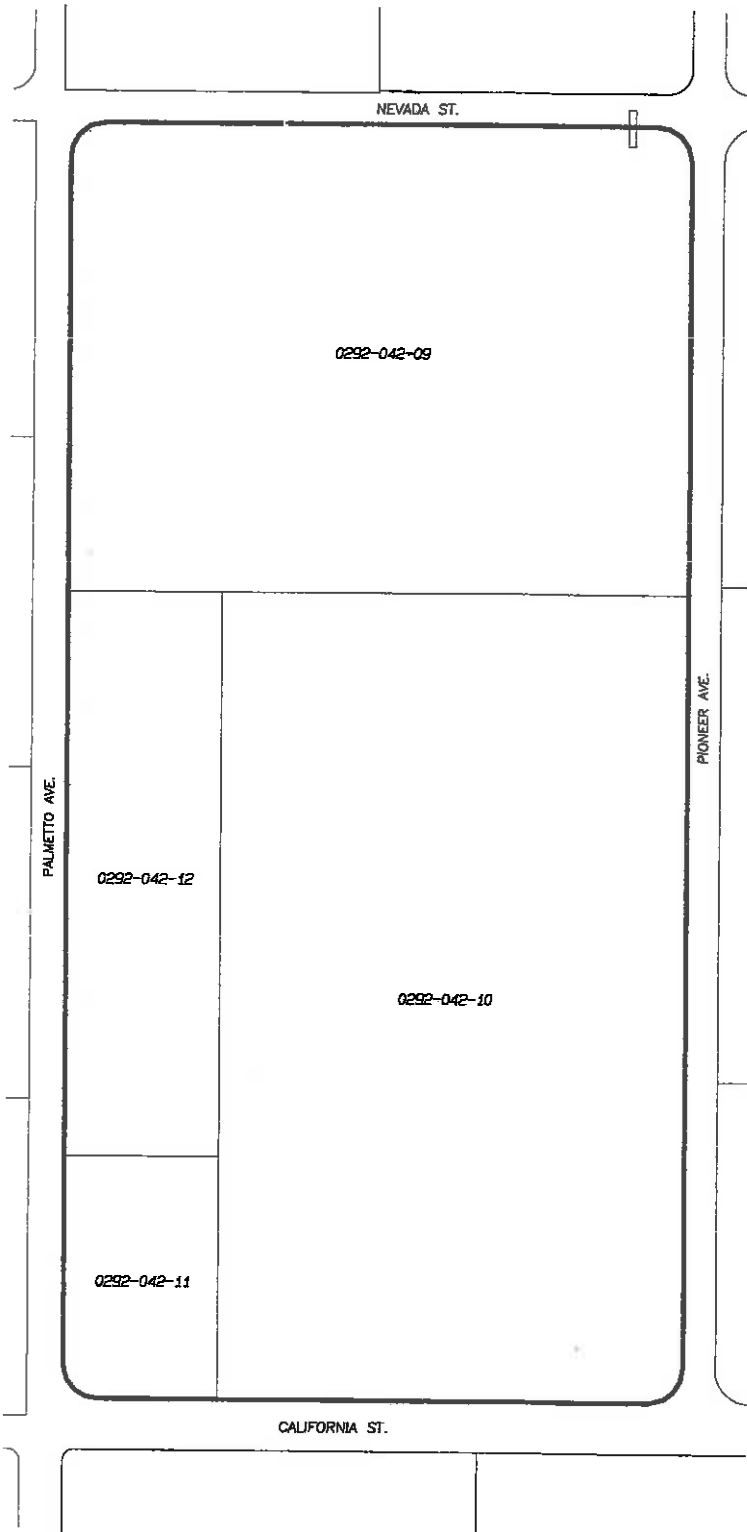
THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL
OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY
FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND
DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY
ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

N.D. 10-0059

BOUNDARIES OF

SHEET 11 OF 12 SHEETS

COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA



LEGEND

- BOUNDARY LINE
- PARCEL LINE
- XXXX-YYY-ZZ - ASSESSOR'S PARCEL NUMBER



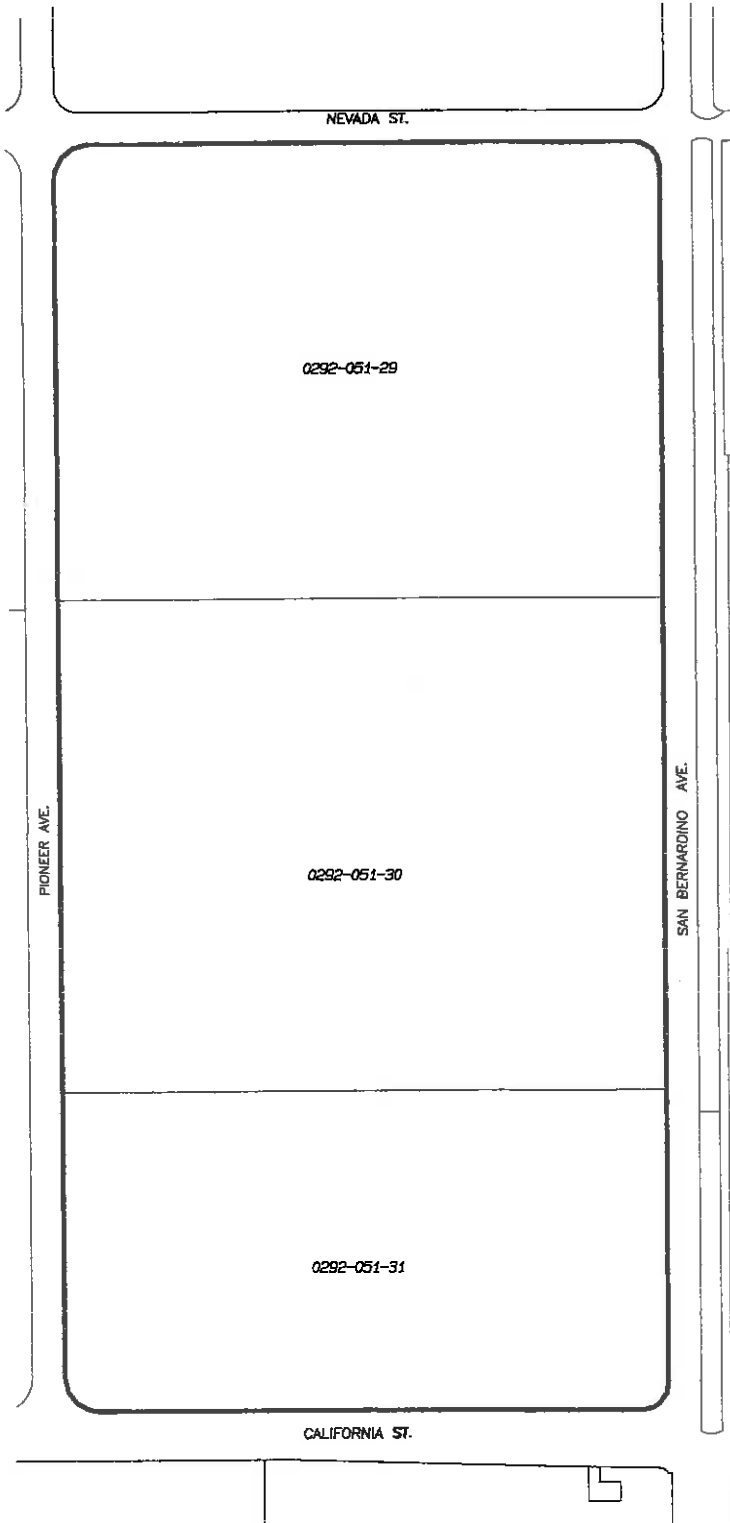
NOT TO SCALE

ALBERT A.
WEBB
ASSOCIATES
INCORPORATED



THIS BOUNDARY MAP CORRECTLY SHOWS EACH SEPARATE LOT OR PARCEL OF LAND INCLUDED WITHIN THE BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. FOR DETAILS CONCERNING THE LINES AND DIMENSIONS OF LOTS OR PARCELS REFER TO THE COUNTY ASSESSOR'S MAPS FOR FISCAL YEAR 2010-2011.

W.D. 10-0059

BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA



LEGEND

-  BOUNDARY LINE
-  PARCEL LINE
- XXXX-XXX-XX = ASSESSOR'S PARCEL NUMBER



NOT TO SCALE

Appendix B

Rate and Method of Apportionment

APPENDIX "B"

RATES AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2010-1 (EAST VALLEY) OF THE COUNTY OF SAN BERNARDINO

A Special Tax (the "Special Tax") shall be levied on and collected from each Parcel (defined below) in Community Facilities District No. 2010-1 (East Valley) (the "District"), in each Fiscal Year, (defined below), commencing in the Fiscal Year beginning July 1, 2010, in an amount determined by the Board of Supervisors of the County of San Bernardino, acting in its capacity, as the legislative body of the District (hereinafter as the "Board"), by applying the rates and method of apportionment set forth below. All of the real property in the District, unless exempted by law or by the provisions herein, shall be taxed for the purposes, to the extent and in the manner provided herein.

A. DEFINITIONS

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on any Assessor's Parcel Map, or if the land area is not shown on the Assessor's Parcel Map, the land area as shown on the applicable Final Map, or if the area is not shown on the applicable Final Map, the land area shall be calculated by the Administrator.

"Administrative Expenses" means any ordinary and necessary expenses allocable to the Special Tax Requirement which are incurred by the District on behalf of CFD No. 2010-1 related to the determination of the amount of the levy of Special Tax, the collection of Special Tax including the expenses of collecting delinquencies, the payment of salaries and benefits of any County employee whose duties are directly related to the administration of the District, and costs otherwise incurred in order to carry out the authorized purposes relating to CFD No. 2010-1.

"Administrator" means the County of San Bernardino Special Districts Department Director or his or her designee.

"Agency" has the meaning set forth in the preamble.

"Assessor's Parcel" means a lot or parcel of land that is identifiable by an Assessor's Parcel Number of the County of San Bernardino.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" means that number assigned to an Assessor's Parcel of the County for purposes of identification.

"Assigned Special Tax" means the Special Tax for each Land Use Category of Taxable Property, as determined in accordance with Section C.

“Benefit Unit” means a single family residential lot or dwelling unit or the equivalent. Commercial property is assigned benefit units based on acreage with the basis being five (5) Benefit Units per acre. Industrial property is assigned Benefit Units based on acreage with the basis being two (2) Benefit Units per acre. Multi-family property is assigned 60 percent of one Benefit Unit per dwelling unit and Religious property is assigned two (2) Benefit Units per acre.

“Board” has the meaning set forth in the preamble.

“Commercial/Industrial Property” means any parcel that is used for the purpose of the sale, distribution, or manufacture of a product or service.

“County” means the County of San Bernardino

“District” has the meaning set forth in the preamble.

“Exempt Property” means all Assessors’ Parcels designated as being exempt from the Special Tax as provided for in Section G.

“Final Map” means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which building permits may be issued without further subdivision

“Fiscal Year” means the period from and including July 1st of any year to and including the following June 30th.

“Land Use Category” means any of the categories contained in Table 1 hereof to which a Parcel is assigned consistent with the land use approvals that have been received or proposed for the Parcel as of March 1 preceding the beginning of a Fiscal Year.

“Maintenance Category” means any of the categories listed in Table 2 hereof to which an Assessor’s Parcel is assigned consistent with the rate per Benefit Unit for providing Services to said Assessor’s Parcel as determined by the Administrator.

“Maximum Special Tax Rate(s)” means the Maximum Special Tax for each Land Use Category of Taxable Property, as determined in accordance with Section C., below.

“Multi-family Residential Property” means any Assessor’s Parcel of Residential Property that consists of a building or buildings comprised of attached residential units available for rental, but not purchase, by the general public and under common management.

“Religious Property” means any parcel used as a place of worship or for other religious activities.

“Residential Unit” means a dwelling unit of Single Family Residential Property or Multi-Family Residential Property.

“Services” means services permitted under the Mello-Roos Community Facilities Act of 1982 including, without limitation, maintenance and lighting of parks, parkways, streets, roads and open space; flood and storm protection services; the operation of storm drainage systems; and public safety services. All of the services financed must be provided within the boundaries of or for the benefit of the District.

“Single Family Residential Property” means any residential property that consists of a building comprised of attached or detached residential units available for purchase or rent by the general public.

“Special Tax(es)” means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property.

“Special Tax Requirement” means that amount to be collected in any Fiscal Year to pay for certain costs as required to meet the needs of CFD No. 2010-1 in both the current Fiscal Year and the next Fiscal Year. The costs to be covered shall be the direct costs for (i) Services, and (ii) Administrative Expenses. Under no circumstances shall the Special Tax Requirement include funds for Bonds.

“Taxable Property” means all Assessor’s Parcels within the District, which are not Exempt Property.

B. ASSIGNMENT TO LAND USE AND MAINTENANCE CATEGORY

The Special Tax shall be levied proportionately upon Taxable Property and collected from an Assessor’s Parcel for each Fiscal Year according to the Land Use Category contained in Table 1 to which the Assessor’s Parcel has been assigned. An Assessor’s Parcel shall be further assigned to the appropriate Maintenance Category contained in Table 2 according to the estimated cost for providing Services to the Assessor’s Parcel.

**TABLE 1
Land Use Category
Community Facilities District No. 2010-1 (East Valley)
County of San Bernardino, California**

| Land Use Category | Description | Benefit Unit(s) |
|--------------------------|------------------------------------|-----------------------------|
| 1 | Single Family Residential Property | One (1) / Residential Unit |
| 2 | Commercial Property | Five (5) / Acre |
| 3 | Industrial Property | Two (2) / Acre |
| 4 | Multi-Family Residential Property | 60% of one Residential Unit |
| 5 | Religious Property | Two (2) / Acre |

No Special Tax shall be levied on property which, at the time of adoption of the Resolution of Formation for the District, is an Exempt Property.

C. MAXIMUM SPECIAL TAX RATES

The Maximum Special Tax for each Assessor's Parcel of Taxable Property assigned to each Maintenance Category shall be the greater of: (i) the applicable Assigned Special Tax described in Table 2 for such Maintenance Category or (ii) the amount derived by application of the Backup Special Tax.

a. Assigned Special Tax

The Assigned Special Tax for each Assessor's Parcel of Taxable Property is shown in Table 2. For each Fiscal Year following Fiscal Year 2010-2011 the applicable Assigned Special Tax to be levied on each Assessor's Parcel shall increase by the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or by two and one half percent (2.50%), whichever is greater, on July 1, 2011 for Fiscal Year 2011-12 and on each subsequent July 1 for the Fiscal Year then commencing.

b. Backup Special Tax

The Backup Special Tax shall equal the Assigned Special Tax. Notwithstanding the foregoing, if Assessor's Parcels classified or to be classified as Taxable Property is subsequently changed or modified by recordation of a lot line adjustment or similar instrument, then the Backup Special Tax shall be recalculated for the area that has been changed or modified.

When a Final Map is recorded, the Backup Special Tax for an Assessor's Parcel classified or to be classified as Commercial Property, Industrial Property, or Religious Property within such Final Map shall be determined by multiplying the Assigned Special Tax rate per Benefit Unit by the Proposed Benefit Units or Acreage of Commercial Property, Industrial Property, or Religious Property described in Table 4 of Section G., in such Final Map and dividing such amount by the number of Taxable Acres classified or to be classified as Commercial Property, Industrial Property, or Religious Property (i.e., the number of acres) within such Final Map.

When a Final Map is recorded, the Backup Special Tax for an Assessor's Parcel classified or to be classified as Single Family Residential Property or Multi-Family Residential Property within such Final Map shall be determined by multiplying the Assigned Special Tax rate per Benefit Unit by the Proposed Benefit Units of Single Family Residential Property or Multi-Family Residential Property described in Table 4 of Section E., in such Final Map and dividing such amount by the number of Assessor's Parcels classified or to be classified as Single Family Residential Property or Multi-Family Residential Property (i.e., the number of single family residential lots) within such Final Map.

For each Fiscal Year following Fiscal Year 2010-2011 the Backup Special Tax shall increase by the percentage increase in the Consumer Price Index (All Items) for Los Angeles - Riverside - Orange County (1982-84 = 100) since the beginning of the preceding Fiscal Year, or by two and one half percent (2.50%), whichever is greater.

TABLE 2
Assigned Special Tax Rates
Community Facilities District No. 2010-1 (East Valley)
County of San Bernardino, California

| Maintenance Category | Assigned Special Tax Rate Per Benefit Unit |
|-----------------------------|---|
| A | \$10.00 |
| B | \$20.00 |
| C | \$30.00 |
| D | \$40.00 |
| E | \$50.00 |
| F | \$60.00 |
| G | \$70.00 |
| H | \$80.00 |
| I | \$90.00 |
| J | \$100.00 |
| K | \$110.00 |
| L | \$120.00 |
| M | \$130.00 |
| N | \$140.00 |
| O | \$150.00 |

TABLE 3
Assignment to Land Use Category
Community Facilities District No. 2010-1 (East Valley)
County of San Bernardino, California

| Assessor Parcel No. | Land Use Category | Maintenance Category |
|----------------------------|--------------------------|-----------------------------|
| 0292-042-11-0000 | 3 | C |
| 0292-042-10-0000 | 3 | C |
| 0292-052-23-0000 | 3 | K |
| 0292-042-12-0000 | 3 | C |
| 0292-055-24-0000 | 2 | B |
| 0292-043-12-0000 | 3 | E |
| 0292-071-48-0000 | 3 | C |
| 0292-052-19-0000 | 3 | D |
| 0292-052-20-0000 | 3 | D |
| 0292-052-21-0000 | 3 | D |
| 0292-051-25-0000 | 3 | E |
| 0292-052-22-0000 | 3 | K |
| 0292-501-02-0000 | 2 | B |
| 0292-501-03-0000 | 2 | B |
| 0292-501-04-0000 | 2 | B |
| 0292-501-05-0000 | 2 | B |
| 0292-501-06-0000 | 2 | B |
| 0292-501-07-0000 | 2 | B |
| 0292-501-08-0000 | 2 | B |
| 0292-501-09-0000 | 2 | B |
| 0292-501-11-0000 | 2 | B |
| 0292-501-12-0000 | 2 | B |
| 0292-501-13-0000 | 2 | B |
| 0292-501-14-0000 | 2 | B |
| 0292-501-17-0000 | 2 | B |
| 0292-501-20-0000 | 2 | B |
| 0292-501-21-0000 | 2 | B |
| 0292-501-27-0000 | 2 | B |
| 0292-501-28-0000 | 2 | B |
| 0292-501-29-0000 | 2 | B |
| 0292-055-11-0000 | 2 | B |
| 0292-055-12-0000 | 2 | B |
| 0292-055-13-0000 | 2 | B |
| 0292-055-14-0000 | 2 | B |
| 0292-055-15-0000 | 2 | B |
| 0292-055-16-0000 | 2 | B |

TABLE 3 (Continued)
Assignment to Land Use Category
Community Facilities District No. 2010-1 (East Valley)
County of San Bernardino, California

| Assessor Parcel No. | Land Use Category | Maintenance Category |
|---------------------|-------------------|----------------------|
| 0292-055-17-0000 | 2 | B |
| 0292-501-01-0000 | 2 | B |
| 0292-501-18-0000 | 2 | B |
| 0292-042-09-0000 | 3 | C |
| 0292-051-23-0000 | 3 | E |
| 0292-051-24-0000 | 3 | E |
| 0292-041-41-0000 | 3 | D |
| 0292-051-29-0000 | 3 | E |
| 0292-051-30-0000 | 3 | E |
| 0292-051-31-0000 | 3 | E |

D. METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAX

For each Fiscal Year, the Board shall determine the total amount of the Special Tax Requirement to be levied and collected to pay the costs of providing the Services during the Fiscal Year and shall levy the Special Tax as determined by the actual cost of providing services as shown in Exhibit A on all Assessor's Parcels in all Land Use Categories and Maintenance Categories at the rates necessary to fully fund such costs; provided that such rates shall not exceed the Maximum Special Tax Rates for the Fiscal Year. In levying the Special Tax to fund the costs of providing the Services in each Fiscal Year, the Board shall (a) determine the cost of providing the Services and the amount of the Special Tax per Benefit Unit to be levied on Assessor's Parcels in each Maintenance Category to provide such Services; (b) levy the Special Tax on all Assessor's Parcels in each Maintenance Category, as then applicable, based on the Benefit Units assigned to such Assessor's Parcels depending on the Land Use Categories to which they are assigned. The amount of the Special Tax to be levied on any Assessor's Parcel in any Fiscal Year shall be the total of the rates of Special Tax determined pursuant to clauses (a) and (b) above, to the extent that such clauses are applicable to the Assessor's Parcel, based on the Land Use Category and Maintenance Category to which the Assessor's Parcel is assigned and the Services which must be funded from the total amount of the Special Tax per Benefit Unit to be levied on all Assessor's Parcels in the same Maintenance Category to fund the costs of such Services.

E. FUTURE ANNEXATIONS

It is anticipated that additional properties will be annexed to the District from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Services. Based on this analysis, the property to be annexed will be assigned to the appropriate Maintenance Category and the appropriate Assigned Tax rate contained in Table 2.

F. TERM OF SPECIAL TAX

For each Fiscal Year, the Special Tax shall be levied in perpetuity as long as the Services are being provided.

G. EXEMPTIONS

The Board shall classify Exempt Property within the District as; (i) Assessor's Parcels which are owned by, irrevocably offered for dedication, encumbered by or restricted in use by the State of California, Federal or other local governments, including school districts; (ii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (iii) Assessor's Parcels which are privately owned and are encumbered by or restricted solely for public uses, or (iv) other types of public uses determined by the Administrator.

Notwithstanding the foregoing, the classification of Exempt Property shall not reduce the Benefit Units or Acreage to less than the amount shown in Table 4 below.

TABLE 4
Proposed Benefit Units and Acreage
Community Facilities District No. 2010-1 (East Valley)
County of San Bernardino, California

| Assessor Parcel No. | Benefit Units | Acreage |
|----------------------------|----------------------|----------------|
| 0292-042-11-0000 | 6.76 | 3.38 |
| 0292-042-10-0000 | 69.22 | 34.61 |
| 0292-052-23-0000 | 4.68 | 2.34 |
| 0292-042-12-0000 | 15.16 | 7.58 |
| 0292-055-24-0000 | 46.10 | 9.22 |
| 0292-043-12-0000 | 36.88 | 18.44 |
| 0292-071-48-0000 | 107.02 | 53.51 |
| 0292-052-19-0000 | 15.50 | 7.75 |
| 0292-052-20-0000 | 10.12 | 5.06 |
| 0292-052-21-0000 | 29.80 | 14.9 |
| 0292-051-25-0000 | 54.90 | 27.45 |
| 0292-052-22-0000 | 3.96 | 1.98 |
| 0292-501-02-0000 | 19.15 | 3.83 |
| 0292-501-03-0000 | 15.40 | 3.08 |
| 0292-501-04-0000 | 12.40 | 2.48 |
| 0292-501-05-0000 | 8.65 | 1.73 |
| 0292-501-06-0000 | 15.90 | 3.18 |
| 0292-501-07-0000 | 4.75 | 0.95 |
| 0292-501-08-0000 | 5.40 | 1.08 |
| 0292-501-09-0000 | 3.65 | 0.73 |
| 0292-501-11-0000 | 2.00 | 0.4 |
| 0292-501-12-0000 | 1.95 | 0.39 |

TABLE 4 (Continued)
Proposed Benefit Units and Acreage
Community Facilities District No. 2010-1 (East Valley)
County of San Bernardino, California

| Assessor Parcel No. | Benefit Units | Acreage |
|----------------------------|----------------------|----------------|
| 0292-501-13-0000 | 6.15 | 1.23 |
| 0292-501-14-0000 | 5.15 | 1.03 |
| 0292-501-17-0000 | 12.30 | 2.46 |
| 0292-501-20-0000 | 39.55 | 7.91 |
| 0292-501-21-0000 | 16.75 | 3.35 |
| 0292-501-27-0000 | 3.40 | 0.68 |
| 0292-501-28-0000 | 2.40 | 0.48 |
| 0292-501-29-0000 | 37.05 | 7.41 |
| 0292-055-11-0000 | 46.05 | 9.21 |
| 0292-055-12-0000 | 5.25 | 1.05 |
| 0292-055-13-0000 | 4.70 | 0.94 |
| 0292-055-14-0000 | 3.55 | 0.71 |
| 0292-055-15-0000 | 5.75 | 1.15 |
| 0292-055-16-0000 | 29.40 | 5.88 |
| 0292-055-17-0000 | 18.60 | 3.72 |
| 0292-501-01-0000 | 25.80 | 5.16 |
| 0292-501-18-0000 | 26.65 | 5.33 |
| 0292-042-09-0000 | 53.26 | 26.63 |
| 0292-051-23-0000 | 37.18 | 18.59 |
| 0292-051-24-0000 | 15.50 | 7.75 |
| 0292-041-41-0000 | 28.36 | 14.18 |
| 0292-051-29-0000 | 51.20 | 25.6 |
| 0292-051-30-0000 | 55.46 | 27.73 |
| 0292-051-31-0000 | 35.88 | 17.94 |

H. APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. A representative(s) of CFD No. 2010-1 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made, but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

I. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 2010-1 may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations.

Exhibit A

Assignment to Maintenance Category Community Facilities District No. 2010-1 (East Valley) County of San Bernardino, California

| Assessor Parcel No. | Maintenance Category | Land Use Category | Assigned Special Tax per Benefit Unit | Estimated Cost per Benefit Unit |
|---------------------|----------------------|-------------------|---------------------------------------|---------------------------------|
| 0292-042-11-0000 | C | 3 | \$30.00 | \$27.91 |
| 0292-042-10-0000 | C | 3 | \$30.00 | \$27.91 |
| 0292-052-23-0000 | K | 3 | \$110.00 | \$101.49 |
| 0292-042-12-0000 | C | 3 | \$30.00 | \$27.90 |
| 0292-055-24-0000 | B | 2 | \$20.00 | \$19.44 |
| 0292-043-12-0000 | E | 3 | \$50.00 | \$47.97 |
| 0292-071-48-0000 | C | 3 | \$30.00 | \$23.15 |
| 0292-052-19-0000 | D | 3 | \$40.00 | \$35.19 |
| 0292-052-20-0000 | D | 3 | \$40.00 | \$35.18 |
| 0292-052-21-0000 | D | 3 | \$40.00 | \$35.18 |
| 0292-051-25-0000 | E | 3 | \$50.00 | \$47.21 |
| 0292-052-22-0000 | K | 3 | \$110.00 | \$101.50 |
| 0292-501-02-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-03-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-04-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-05-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-06-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-07-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-08-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-09-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-11-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-12-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-13-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-14-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-17-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-20-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-21-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-27-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-501-28-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-29-0000 | B | 2 | \$20.00 | \$14.30 |
| 0292-055-11-0000 | B | 2 | \$20.00 | \$19.44 |
| 0292-055-12-0000 | B | 2 | \$20.00 | \$19.43 |
| 0292-055-13-0000 | B | 2 | \$20.00 | \$19.44 |
| 0292-055-14-0000 | B | 2 | \$20.00 | \$19.44 |
| 0292-055-15-0000 | B | 2 | \$20.00 | \$19.43 |
| 0292-055-16-0000 | B | 2 | \$20.00 | \$19.44 |

Exhibit A

**Assignment to Maintenance Category
Community Facilities District No. 2010-1 (East Valley)
County of San Bernardino, California**

| Assessor Parcel No. | Maintenance Category | Land Use Category | Assigned Special Tax per Benefit Unit | Estimated Cost per Benefit Unit |
|--------------------------------|---------------------------------|------------------------------|--|--|
| 0292-055-17-0000 | B | 2 | \$20.00 | \$19.43 |
| 0292-501-01-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-501-18-0000 | B | 2 | \$20.00 | \$14.29 |
| 0292-042-09-0000 | C | 3 | \$30.00 | \$27.91 |
| 0292-051-23-0000 | E | 3 | \$50.00 | \$42.08 |
| 0292-051-24-0000 | E | 3 | \$50.00 | \$42.08 |
| 0292-041-41-0000 | D | 3 | \$40.00 | \$39.13 |
| 0292-051-29-0000 | E | 3 | \$50.00 | \$48.10 |
| 0292-051-30-0000 | E | 3 | \$50.00 | \$48.10 |
| 0292-051-31-0000 | E | 3 | \$50.00 | \$48.10 |

1000

1000

ALBERT A.
WEBB
ASSOCIATES