

ATTACHMENT C



**FINAL ENGINEER'S REPORT FOR UNDERGROUND UTILITY - ASSESSMENT
DISTRICT NO. 117, AREA BOUNDED BY BAYSIDE DR., AVOCADO AVE.,
COAST HWY AND CARNATION AVE.**

PREPARED UNDER THE PROVISIONS OF THE MUNICIPAL IMPROVEMENT ACT OF 1913

CITY OF NEWPORT BEACH





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AGENCY: CITY OF NEWPORT BEACH

PROJECT: ASSESSMENT DISTRICT NO. 117

TO: CITY COUNCIL

ENGINEER'S "REPORT" PURSUANT TO THE
PROVISIONS OF SECTIONS 2961 AND 10204
OF THE STREETS AND HIGHWAYS CODE

The purpose of this Assessment District is to provide financing to underground power, telephone and cable facilities in the area generally bounded by Bayside Dr., Avocado Ave., Coast Hwy & Carnation Ave. The proposed underground utility improvements will provide conversion to an upgraded utility system and will enhance neighborhood aesthetics, safety and reliability.

The construction of these improvements will conform to existing City of Newport Beach, Southern California Edison, AT&T and Time Warner Cable standards. By virtue of such improvements, the proposed improvements are of special and direct benefit to these properties.

Pursuant to the provisions of Article XIID of the State Constitution, Part 7.5 of the "Special Assessment Investigation, Limitation and Majority Protest Act of 1931", being Division 4 of the Streets and Highways Code of the State of California, and the "Municipal Improvement Act of 1913", being Division 12 of said Code, and the Resolution of Intention, adopted by the City Council of the CITY OF NEWPORT BEACH, State of California, in connection with the proceedings for Underground Utility Assessment District No. 117 (hereinafter referred to as the "Assessment District"), I, Jeffrey M. Cooper, P.E., a Registered Professional Engineer and authorized representative of PENCO Engineering, Inc., the duly appointed Engineer of Work, herewith submits the "Report" for the Assessment District, consisting of six (6) parts as stated below.

PART I

This part contains the plans and specifications which describe the general nature, location and extent for the proposed improvements to be constructed, and are filed herewith and made a part hereof. Said plans and specifications are on file in the Office of the Superintendent of Streets.

PART II

This part contains an estimate of the cost of the proposed improvements, including capitalized interest, if any, incidental costs and expenses in connection therewith as set forth herein and attached hereto.

PART III

This part consists of the following information:

- A. A proposed assessment of the total amount of the costs and expenses of the proposed improvements upon the several subdivisions of land within the Assessment District, in proportion to the special benefits to be received by such subdivisions from said improvements, which is set forth upon the assessment roll filed herewith and made a part hereof.
- B. The total amount, as near as may be determined, of the total principal sum of all unpaid special assessments and special assessments required or proposed to be levied under any completed or pending assessment proceedings, other than that contemplated for the Assessment District, which would require an investigation and report under the "Special Assessment Investigation, Limitation and Majority Protest Act of 1931" against the total area proposed to be assessed.
- C. The total true value, determined from the latest Assessor's roll, of the parcels of land and improvements which are proposed to be assessed.

PART IV

This part contains the proposed maximum annual administrative assessment to be levied upon each subdivision or parcel of land within the Assessment District to pay the costs incurred by the CITY OF NEWPORT BEACH, and not otherwise reimbursed, resulting from the administration and collection of assessments, from the administration and registration of any associated bonds and reserve or other related funds, or both.

PART V

This part contains a map showing the boundaries of the Assessment District, and a diagram showing the Assessment District, the boundaries and the dimensions of the subdivisions of land within said Assessment District, as the same existed at the time of the passage of the Resolution of Intention. The Boundary Map and Assessment Diagram are filed herewith and made a part hereof, and part of the assessment.



PART VI

This part shall consist of the following information:

- A. Description of facilities
- B. Right-of-Way Certificate
- C. Environmental Certificate

This report is submitted on November 12, 2015

PENCO ENGINEERING, INC.

A handwritten signature in blue ink, appearing to read "Jeffrey M. Cooper", is written over a horizontal line.

JEFFREY M. COOPER, P.E.

R.C.E. No. 31572


ENGINEER OF WORK

CITY OF NEWPORT BEACH

STATE OF CALIFORNIA

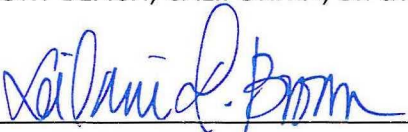
Preliminary approval by the CITY COUNCIL of the CITY OF NEWPORT BEACH, CALIFORNIA, on the 22nd day of Sept, 2015.




CITY CLERK
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA

Final approval by the CITY COUNCIL of the CITY OF NEWPORT BEACH, CALIFORNIA, on the 24th day of Nov., 2015.




CITY CLERK
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA



Part I Plans and Specifications

The plans and specifications to construct the utility undergrounding improvements, and any ancillary improvements thereof, for the area generally described as Underground Utility Assessment District No. 117 area bounded by Bayside Dr., Avocado Ave., Coast Hwy & Carnation Ave. describe the general nature, location and extent of the improvements for Assessment District are referenced herein and incorporated as if attached and a part of this Report.

Said Plans and Specifications for the improvements are shown on the assessment diagram. Final plans and specifications will be prepared by the City in conjunction with the utility companies and will be on file in the office of the Superintendent of Streets when completed.

**Part II
Cost Estimate**

ASSESSMENT DISTRICT 117 ESTIMATE - BAYSIDE/ACACIA/COAST HWY/CARNATION

	<u>Length in ft.</u>	<u>CALCULATION Cost per ft.</u>	<u>Final Estimate</u>
<u>Utility Engineering & Construction</u>			
Southern California Edison	9,090	\$281	\$2,550,000.00
AT&T	9,090	\$88	\$799,864.00
Time Warner	9,090	\$17	<u>\$152,000.00</u>
			\$3,501,864.00
Contingency 10%			\$350,186.40
TOTAL CONSTRUCTION			\$3,852,050.40
 <u>INCIDENTIAL EXPENSES:</u>			
Assessment Engineering			\$140,000.00
Contract Inspection			\$100,000.00
City Administration			\$100,000.00
Financial Advisor			\$20,000.00
Bond and Disclosure Counsel			\$55,000.00
Underwriter's Counsel			\$15,000.00
Paying Agent			\$2,500.00
Credit Rating Fee			\$15,000.00
Printing, Advertising, Notices			\$2,500.00
Miscellaneous			<u>\$2,500.00</u>
Subtotal Incidental Expenses			\$452,500.00
Construction			<u>\$3,852,050.40</u>
Subtotal Incidental & Construction			\$4,304,550.40
 <u>FINANCIAL COSTS</u>			
Underwriter's Discount		1.0%	\$46,000.00
Bond Reserve		5.0%	\$232,000.00
Capitalized Interest - 5.0% for 3 Months		1.3%	\$58,000.00
Subtotal & Financial Costs		<u>7.3%</u>	<u>\$336,000.00</u>
TOTAL ESTIMATE			<u><u>\$4,640,550.40</u></u>

Part III
Assessment Roll and Method of Assessment Spread

WHEREAS, on _____ the City Council of the CITY OF NEWPORT BEACH, State of California, did, pursuant to the provisions of the 1913 Act "Municipal Improvement Act of 1913 ", being Division 12 of the Streets and Highways Code, of the State of California, adopt its Resolution of Intention No. _____, for the installation and construction of certain public improvements, together with appurtenances and appurtenant work in connection therewith (the "improvements"), in a special assessment district known and designated as ASSESSMENT DISTRICT NO. 117 (hereinafter referred to as the "Assessment District"); and

WHEREAS, said Resolution of Intention, as required by Law, did direct the Engineer of Work to make and file a "Report", consisting of the following as required by Section 10204 of the Act:

- a. Plans and Specifications
- b. A general description of works or appliances already installed and any other property necessary or convenient for the operation of the improvement, if the works, appliances, or property are to be acquired as part of the improvement.
- c. Cost Estimates
- d. Assessment Diagram showing the Assessment District and the subdivisions of land therein;
- e. A proposed assessment of the costs and expenses of the works of improvement levied upon the parcels within the boundaries of the Assessment District;
- f. The proposed maximum annual assessment to be levied upon each subdivision or parcel of land within the Assessment District to pay the costs incurred by the City and not otherwise reimbursed resulting from the administration and collection of assessments or from the administration and registration of any associated bonds and reserve or other related funds.

For particulars, reference is made to the Resolution of Intention as previously adopted.

NOW, THEREFORE, I, JEFFREY M. COOPER, P.E., the authorized representative of PENCO Engineering, pursuant to Article XIID of the California Constitution and the "Municipal Improvement Act of 1913", do hereby submit the following:

1. Pursuant to the provisions of Law and the Resolution of Intention, I have assessed the costs and expenses of the works of improvement to be performed in the Assessment District upon the parcels of land in the Assessment District specially benefited thereby in direct proportion and relation to the special benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram, a copy of which is attached hereto and incorporated herein.
2. As required by law, a Diagram is hereto attached, showing the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within said District as the same existed at the time of the passage of said Resolution of Intention, each of

which subdivisions of land or parcels or lots respectively have been given a separate number upon said Diagram and in said Assessment Roll.

3. The subdivisions and parcels of land the numbers therein as shown on the respective Assessment Diagram as attached hereto correspond with the numbers as appearing on the Assessment Roll as contained herein.
4. NOTICE IS HEREBY GIVEN that bonds will be issued in accordance with Division 10 of the Streets and Highways Code of the State of California (the "Improvement Bond Act of 1915"), to represent all unpaid assessments, which bonds shall be issued in one or more series, each with a term not to exceed the legal maximum term as authorized by law, THIRTY-NINE (39) YEARS from the 2nd day of September next succeeding twelve (12) months from their date. Said bonds shall bear interest at a rate not to exceed the current legal maximum rate of 12% per annum.
5. By virtue of the authority contained in said "Municipal Improvement Act of 1913", and by further direction and order of the legislative body, I hereby recommend the following Assessment to cover the costs and expenses of the works of improvement for the Assessment District based on the costs and expenses as set forth below:

	As Preliminary Approved	As Confirmed
Estimated Cost of Design and Construction:	\$3,852,050.40	\$3,852,050.40
Estimated Incidental Expenses:	\$452,500	\$452,500
Estimated Financial Costs:	\$336,000	\$336,000
Estimated Contribution:	\$0	\$0
Estimated Total to Assessment:	\$4,640,550.40	\$4,640,550.40

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

6. The Method of Spread of Assessment is as set forth in the exhibit identified as Part III (Exhibit I), which is attached hereto, referenced and so incorporated.

Table 1
Assessment Roll

Asmt No.	Assessor's Parcel Number	Total True Value	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value To Lien Ratio
1	052-011-18	\$ 162,499	\$ -	\$ 23,525.26	\$ 23,525.26	7
2	052-011-12	\$ 4,519,187	\$ -	\$ 23,600.49	\$ 23,600.49	191
3	052-011-14	\$ 4,084,639	\$ -	\$ 16,628.64	\$ 16,628.64	246
4	052-011-20	\$ 2,697,569	\$ -	\$ 16,289.56	\$ 16,289.56	166
5	052-011-21	\$ 982,224	\$ -	\$ 12,102.54	\$ 12,102.54	81
6	052-011-09	\$ 575,160	\$ -	\$ 28,053.59	\$ 28,053.59	21
7	052-011-08	\$ 3,144,957	\$ -	\$ 23,741.85	\$ 23,741.85	132
8	052-011-07	\$ 2,899,708	\$ -	\$ 21,561.30	\$ 21,561.30	134
9	052-011-23	\$ 5,200,000	\$ -	\$ 22,959.63	\$ 22,959.63	226
10	052-011-22	\$ 4,063,439	\$ -	\$ 23,770.04	\$ 23,770.04	171
11	052-011-05	\$ 6,830,872	\$ -	\$ 22,337.02	\$ 22,337.02	306
12	052-011-04	\$ 4,049,069	\$ -	\$ 21,442.91	\$ 21,442.91	189
13	052-011-03	\$ 517,082	\$ -	\$ 25,793.47	\$ 25,793.47	20
14	052-011-01	\$ 1,292,227	\$ -	\$ 12,093.95	\$ 12,093.95	107
15	459-103-01	*	\$ -	\$ 272,931.76	\$ 272,931.76	*
16	459-102-13	\$ 673,770	\$ -	\$ 18,138.99	\$ 18,138.99	37
17	459-102-14	\$ 2,348,830	\$ -	\$ 16,767.08	\$ 16,767.08	140
18	459-102-12	\$ 137,397	\$ -	\$ 24,523.08	\$ 24,523.08	6
19	459-102-11	\$ 337,686	\$ -	\$ 23,323.93	\$ 23,323.93	14
20	459-102-10	\$ 1,212,872	\$ -	\$ 22,069.65	\$ 22,069.65	55
21	459-102-09	\$ 1,591,325	\$ -	\$ 20,812.14	\$ 20,812.14	76
22	459-102-08	\$ 1,524,593	\$ -	\$ 19,553.03	\$ 19,553.03	78
23	459-102-07	\$ 124,957	\$ -	\$ 18,298.19	\$ 18,298.19	7
24	459-102-06	\$ 115,567	\$ -	\$ 18,845.35	\$ 18,845.35	6
25	459-101-09	\$ 2,798,215	\$ -	\$ 21,533.28	\$ 21,533.28	130
26	459-101-08	\$ 1,281,268	\$ -	\$ 18,779.16	\$ 18,779.16	68
27	459-101-07	\$ 1,211,688	\$ -	\$ 18,349.75	\$ 18,349.75	66
28	459-101-06	\$ 3,289,868	\$ -	\$ 17,916.46	\$ 17,916.46	184
29	459-101-12	\$ 5,062,541	\$ -	\$ 52,624.09	\$ 52,624.09	96
30	459-101-02	\$ 845,363	\$ -	\$ 21,383.30	\$ 21,383.30	40
31	459-101-01	\$ 930,997	\$ -	\$ 21,381.78	\$ 21,381.78	44
32	459-097-01	\$ 1,134,223	\$ -	\$ 16,883.48	\$ 16,883.48	67
33	459-097-02	\$ 1,242,364	\$ -	\$ 15,108.69	\$ 15,108.69	82
34	459-097-03	\$ 608,447	\$ -	\$ 16,779.69	\$ 16,779.69	36
35	459-097-04	\$ 2,856,469	\$ -	\$ 18,742.55	\$ 18,742.55	152
36	459-097-05	\$ 83,040	\$ -	\$ 20,232.76	\$ 20,232.76	4
37	459-101-14	\$ 83,040	\$ -	\$ 16,077.44	\$ 16,077.44	5
38	459-101-13	\$ 1,335,134	\$ -	\$ 16,089.98	\$ 16,089.98	83
39	459-101-10	\$ 594,034	\$ -	\$ 16,084.23	\$ 16,084.23	37
40	459-102-05	\$ 522,131	\$ -	\$ 21,290.64	\$ 21,290.64	25
41	459-102-04	\$ 1,684,440	\$ -	\$ 21,865.03	\$ 21,865.03	77
42	938-014-30	\$ 1,291,034	\$ -	\$ 10,788.96	\$ 10,788.96	120
43	938-014-31	\$ 1,288,750	\$ -	\$ 10,788.96	\$ 10,788.96	119
44	938-014-18	\$ 1,146,037	\$ -	\$ 10,788.96	\$ 10,788.96	106

*City Park

Table 1
Assessment Roll

Asmt No.	Assessor's Parcel Number	Total True Value	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value To Lien Ratio
45	938-014-19	\$ 890,837	\$ -	\$ 10,788.96	\$ 10,788.96	83
46	459-102-01	\$ 1,667,509	\$ -	\$ 21,575.09	\$ 21,575.09	77
47	459-095-10	\$ 279,246	\$ -	\$ 13,570.71	\$ 13,570.71	21
48	459-095-11	\$ 891,873	\$ -	\$ 12,673.28	\$ 12,673.28	70
49	459-095-12	\$ 677,592	\$ -	\$ 11,412.77	\$ 11,412.77	59
50	459-095-09	\$ 1,039,901	\$ -	\$ 16,098.51	\$ 16,098.51	65
51	938-014-09	\$ 1,020,245	\$ -	\$ 10,779.98	\$ 10,779.98	95
52	938-014-10	\$ 965,175	\$ -	\$ 10,779.98	\$ 10,779.98	90
53	938-014-68	\$ 1,567,082	\$ -	\$ 10,788.96	\$ 10,788.96	145
54	938-014-69	\$ 940,611	\$ -	\$ 10,788.96	\$ 10,788.96	87
55	459-095-06	\$ 160,940	\$ -	\$ 21,578.38	\$ 21,578.38	7
56	938-015-82	\$ 1,476,000	\$ -	\$ 10,785.97	\$ 10,785.97	137
57	938-015-83	\$ 809,458	\$ -	\$ 10,785.97	\$ 10,785.97	75
58	938-015-62	\$ 1,593,813	\$ -	\$ 10,785.97	\$ 10,785.97	148
59	938-015-63	\$ 1,001,073	\$ -	\$ 10,785.97	\$ 10,785.97	93
60	459-095-03	\$ 75,133	\$ -	\$ 16,087.27	\$ 16,087.27	5
61	459-095-02	\$ 382,594	\$ -	\$ 16,084.87	\$ 16,084.87	24
62	459-095-01	\$ 651,279	\$ -	\$ 16,084.79	\$ 16,084.79	40
63	459-092-09	\$ 887,268	\$ -	\$ 10,969.87	\$ 10,969.87	81
64	459-092-10	\$ 1,266,232	\$ -	\$ 12,314.06	\$ 12,314.06	103
65	459-092-08	\$ 988,190	\$ -	\$ 19,874.78	\$ 19,874.78	50
66	459-092-07	\$ 732,859	\$ -	\$ 21,577.74	\$ 21,577.74	34
67	938-011-72	\$ 1,275,699	\$ -	\$ 10,788.96	\$ 10,788.96	118
68	938-011-73	\$ 975,000	\$ -	\$ 10,788.96	\$ 10,788.96	90
69	459-092-05	\$ 1,585,080	\$ -	\$ 21,580.52	\$ 21,580.52	73
70	938-014-16	\$ 1,974,237	\$ -	\$ 13,790.30	\$ 13,790.30	143
71	938-014-17	\$ 713,810	\$ -	\$ 13,790.30	\$ 13,790.30	52
72	459-092-03	\$ 118,151	\$ -	\$ 27,577.13	\$ 27,577.13	4
73	459-092-02	\$ 240,773	\$ -	\$ 27,580.10	\$ 27,580.10	9
74	459-092-01	\$ 771,916	\$ -	\$ 24,754.66	\$ 24,754.66	31
75	459-085-11	\$ 767,321	\$ -	\$ 21,578.14	\$ 21,578.14	36
76	459-085-10	\$ 626,895	\$ -	\$ 16,035.73	\$ 16,035.73	39
77	938-017-23	\$ 877,993	\$ -	\$ 16,075.80	\$ 16,075.80	55
78	938-017-24	\$ 1,300,000	\$ -	\$ 16,076.46	\$ 16,076.46	81
79	459-085-08	\$ 672,064	\$ -	\$ 16,079.45	\$ 16,079.45	42
80	459-085-07	\$ 878,702	\$ -	\$ 21,637.62	\$ 21,637.62	41
81	459-085-06	\$ 163,748	\$ -	\$ 21,576.66	\$ 21,576.66	8
82	459-085-05	\$ 75,199	\$ -	\$ 16,086.87	\$ 16,086.87	5
83	938-013-45	\$ 818,476	\$ -	\$ 10,788.96	\$ 10,788.96	76
84	938-013-46	\$ 702,097	\$ -	\$ 10,788.96	\$ 10,788.96	65
85	459-085-03	\$ 1,110,591	\$ -	\$ 16,084.82	\$ 16,084.82	69
86	459-085-02	\$ 1,900,000	\$ -	\$ 16,087.27	\$ 16,087.27	118
87	459-085-01	\$ 681,728	\$ -	\$ 21,579.00	\$ 21,579.00	32

*City Park

Table 1
Assessment Roll

Asmt No.	Assessor's Parcel Number	Total True Value	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value To Lien Ratio
88	938-013-27	\$ 1,500,513	\$ -	\$ 10,756.04	\$ 10,756.04	140
89	938-013-28	\$ 1,263,589	\$ -	\$ 10,756.04	\$ 10,756.04	117
90	938-015-78	\$ 1,434,483	\$ -	\$ 10,788.96	\$ 10,788.96	133
91	938-015-79	\$ 881,182	\$ -	\$ 10,788.96	\$ 10,788.96	82
92	938-015-30	\$ 494,220	\$ -	\$ 10,788.96	\$ 10,788.96	46
93	938-015-31	\$ 857,001	\$ -	\$ 10,788.96	\$ 10,788.96	79
94	459-082-04	\$ 305,827	\$ -	\$ 21,569.87	\$ 21,569.87	14
95	459-082-03	\$ 350,693	\$ -	\$ 21,570.16	\$ 21,570.16	16
96	459-082-02	\$ 159,854	\$ -	\$ 16,077.88	\$ 16,077.88	10
97	459-081-12	\$ 301,903	\$ -	\$ 21,574.22	\$ 21,574.22	14
98	459-081-13	\$ 56,579	\$ -	\$ 16,047.45	\$ 16,047.45	4
99	938-015-48	\$ 925,277	\$ -	\$ 10,788.96	\$ 10,788.96	86
100	938-015-49	\$ 1,021,403	\$ -	\$ 10,788.96	\$ 10,788.96	95
101	459-081-02	\$ 399,848	\$ -	\$ 21,574.92	\$ 21,574.92	19
102	459-081-01	\$ 1,191,440	\$ -	\$ 26,295.29	\$ 26,295.29	45
103	459-081-15	\$ 456,335	\$ -	\$ 12,162.60	\$ 12,162.60	38
104	459-081-14	\$ 209,578	\$ -	\$ 19,667.74	\$ 19,667.74	11
105	459-082-01	\$ 284,156	\$ -	\$ 23,422.67	\$ 23,422.67	12
106	459-082-16	\$ 868,253	\$ -	\$ 13,667.84	\$ 13,667.84	64
107	459-082-15	\$ 1,006,646	\$ -	\$ 14,338.97	\$ 14,338.97	70
108	459-082-14	\$ 632,484	\$ -	\$ 18,302.71	\$ 18,302.71	35
109	459-082-13	\$ 56,579	\$ -	\$ 16,080.99	\$ 16,080.99	4
110	938-015-09	\$ 939,461	\$ -	\$ 10,788.96	\$ 10,788.96	87
111	938-015-08	\$ 1,332,020	\$ -	\$ 10,788.96	\$ 10,788.96	123
112	459-082-11	\$ 167,817	\$ -	\$ 21,592.73	\$ 21,592.73	8
113	938-017-02	\$ 736,040	\$ -	\$ 10,788.96	\$ 10,788.96	68
114	938-017-01	\$ 1,203,941	\$ -	\$ 10,788.96	\$ 10,788.96	112
115	459-082-09	\$ 426,831	\$ -	\$ 16,078.42	\$ 16,078.42	27
116	938-016-57	\$ 1,178,325	\$ -	\$ 10,750.06	\$ 10,750.06	110
117	938-016-58	\$ 756,327	\$ -	\$ 10,750.06	\$ 10,750.06	70
118	459-085-22	\$ 119,401	\$ -	\$ 21,576.94	\$ 21,576.94	6
119	938-014-04	\$ 516,267	\$ -	\$ 10,788.96	\$ 10,788.96	48
120	938-014-03	\$ 1,004,258	\$ -	\$ 10,788.96	\$ 10,788.96	93
121	938-014-45	\$ 741,945	\$ -	\$ 10,788.96	\$ 10,788.96	69
122	938-014-44	\$ 1,227,000	\$ -	\$ 10,788.96	\$ 10,788.96	114
123	459-085-19	\$ 1,650,000	\$ -	\$ 21,570.79	\$ 21,570.79	76
124	938-015-47	\$ 1,001,783	\$ -	\$ 10,788.96	\$ 10,788.96	93
125	938-015-46	\$ 1,582,150	\$ -	\$ 10,788.96	\$ 10,788.96	147
126	938-012-40	\$ 388,914	\$ -	\$ 10,791.95	\$ 10,791.95	36
127	938-012-39	\$ 1,441,224	\$ -	\$ 10,791.95	\$ 10,791.95	134
128	938-013-79	\$ 669,920	\$ -	\$ 10,788.96	\$ 10,788.96	62
129	938-013-78	\$ 1,451,418	\$ -	\$ 10,788.96	\$ 10,788.96	135
130	459-085-15	\$ 123,984	\$ -	\$ 21,589.27	\$ 21,589.27	6

*City Park

Table 1
Assessment Roll

Asmt No.	Assessor's Parcel Number	Total True Value	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value To Lien Ratio
131	938-016-47	\$ 1,242,735	\$ -	\$ 10,785.97	\$ 10,785.97	115
132	938-016-46	\$ 1,458,600	\$ -	\$ 10,785.97	\$ 10,785.97	135
133	459-085-13	\$ 1,038,686	\$ -	\$ 21,567.79	\$ 21,567.79	48
134	459-085-12	\$ 617,631	\$ -	\$ 21,576.93	\$ 21,576.93	29
135	459-092-18	\$ 829,987	\$ -	\$ 25,818.67	\$ 25,818.67	32
136	938-015-91	\$ 1,142,000	\$ -	\$ 12,910.54	\$ 12,910.54	88
137	938-015-90	\$ 1,875,000	\$ -	\$ 12,910.54	\$ 12,910.54	145
138	938-011-66	\$ 664,307	\$ -	\$ 12,913.53	\$ 12,913.53	51
139	938-011-65	\$ 707,943	\$ -	\$ 12,913.53	\$ 12,913.53	55
140	938-016-72	\$ 1,850,000	\$ -	\$ 12,907.55	\$ 12,907.55	143
141	938-016-73	\$ 1,104,994	\$ -	\$ 12,907.55	\$ 12,907.55	86
142	459-092-14	\$ 1,069,602	\$ -	\$ 20,285.19	\$ 20,285.19	53
143	938-012-70	\$ 702,097	\$ -	\$ 10,788.96	\$ 10,788.96	65
144	938-012-69	\$ 1,159,831	\$ -	\$ 10,788.96	\$ 10,788.96	108
145	938-012-68	\$ 992,000	\$ -	\$ 10,788.96	\$ 10,788.96	92
146	938-012-67	\$ 1,274,964	\$ -	\$ 10,788.96	\$ 10,788.96	118
147	938-014-95	\$ 898,867	\$ -	\$ 10,788.96	\$ 10,788.96	83
148	938-014-94	\$ 1,381,242	\$ -	\$ 10,788.96	\$ 10,788.96	128
149	938-014-93	\$ 1,165,852	\$ -	\$ 10,788.96	\$ 10,788.96	108
150	938-014-92	\$ 1,691,000	\$ -	\$ 10,788.96	\$ 10,788.96	157
151	938-013-60	\$ 1,134,223	\$ -	\$ 10,788.96	\$ 10,788.96	105
152	938-013-61	\$ 870,936	\$ -	\$ 10,788.96	\$ 10,788.96	81
153	938-013-59	\$ 881,182	\$ -	\$ 10,788.96	\$ 10,788.96	82
154	938-013-58	\$ 1,003,038	\$ -	\$ 10,788.96	\$ 10,788.96	93
155	938-013-57	\$ 644,448	\$ -	\$ 10,788.96	\$ 10,788.96	60
156	938-013-56	\$ 909,003	\$ -	\$ 10,788.96	\$ 10,788.96	84
157	938-011-18	\$ 883,995	\$ -	\$ 10,788.96	\$ 10,788.96	82
158	938-011-17	\$ 1,360,000	\$ -	\$ 10,788.96	\$ 10,788.96	126
159	459-095-19	\$ 160,359	\$ -	\$ 21,574.81	\$ 21,574.81	7
160	459-095-18	\$ 1,918,080	\$ -	\$ 21,573.78	\$ 21,573.78	89
161	938-011-15	\$ 903,000	\$ -	\$ 10,788.96	\$ 10,788.96	84
162	938-011-14	\$ 1,081,055	\$ -	\$ 10,788.96	\$ 10,788.96	100
163	459-095-16	\$ 148,453	\$ -	\$ 21,576.77	\$ 21,576.77	7
164	459-095-15	\$ 187,136	\$ -	\$ 21,571.93	\$ 21,571.93	9
165	938-014-59	\$ 896,525	\$ -	\$ 10,785.97	\$ 10,785.97	83
166	938-014-58	\$ 1,220,000	\$ -	\$ 10,785.97	\$ 10,785.97	113
167	459-095-13	\$ 1,970,937	\$ -	\$ 16,072.85	\$ 16,072.85	123
168	459-102-19	\$ 3,122,500	\$ -	\$ 21,579.46	\$ 21,579.46	145
169	459-102-18	\$ 160,208	\$ -	\$ 21,577.90	\$ 21,577.90	7
170	459-102-17	\$ 1,895,566	\$ -	\$ 16,085.42	\$ 16,085.42	118
171	459-102-16	\$ 1,176,563	\$ -	\$ 16,084.58	\$ 16,084.58	73
172	459-102-15	\$ 185,797	\$ -	\$ 21,577.88	\$ 21,577.88	9
173	459-096-10	\$ 238,895	\$ -	\$ 21,591.42	\$ 21,591.42	11

*City Park

Table 1
Assessment Roll

Asmt No.	Assessor's Parcel Number	Total True Value	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value To Lien Ratio
174	459-096-09	\$ 759,099	\$ -	\$ 21,590.24	\$ 21,590.24	35
175	459-096-08	\$ 560,456	\$ -	\$ 21,587.54	\$ 21,587.54	26
176	459-096-07	\$ 296,835	\$ -	\$ 21,586.69	\$ 21,586.69	14
177	459-096-06	\$ 785,919	\$ -	\$ 16,093.18	\$ 16,093.18	49
178	459-096-26	\$ 1,382,827	\$ -	\$ 16,092.22	\$ 16,092.22	86
179	459-096-25	\$ 1,265,367	\$ -	\$ 21,583.76	\$ 21,583.76	59
180	459-096-24	\$ 931,225	\$ -	\$ 21,582.57	\$ 21,582.57	43
181	459-096-23	\$ 690,018	\$ -	\$ 18,269.86	\$ 18,269.86	38
182	459-096-22	\$ 2,211,283	\$ -	\$ 23,156.39	\$ 23,156.39	95
183	459-093-11	\$ 2,479,797	\$ -	\$ 16,094.05	\$ 16,094.05	154
184	459-093-10	\$ 398,164	\$ -	\$ 21,583.39	\$ 21,583.39	18
185	459-093-09	\$ 185,853	\$ -	\$ 21,583.62	\$ 21,583.62	9
186	459-093-08	\$ 119,628	\$ -	\$ 21,582.32	\$ 21,582.32	6
187	459-093-07	\$ 329,135	\$ -	\$ 21,583.93	\$ 21,583.93	15
188	938-013-32	\$ 1,515,428	\$ -	\$ 10,788.96	\$ 10,788.96	140
189	938-013-33	\$ 1,103,325	\$ -	\$ 10,788.96	\$ 10,788.96	102
190	459-093-05	\$ 80,912	\$ -	\$ 21,622.55	\$ 21,622.55	4
191	938-016-02	\$ 1,210,470	\$ -	\$ 10,788.96	\$ 10,788.96	112
192	938-016-03	\$ 378,263	\$ -	\$ 10,788.96	\$ 10,788.96	35
193	938-012-63	\$ 802,589	\$ -	\$ 10,788.96	\$ 10,788.96	74
194	938-012-64	\$ 746,125	\$ -	\$ 10,788.96	\$ 10,788.96	69
195	459-093-02	\$ 1,622,867	\$ -	\$ 21,534.54	\$ 21,534.54	75
196	938-01-690	\$ 1,988,961	\$ -	\$ 10,753.07	\$ 10,753.07	185
197	938-01-691	\$ 1,392,272	\$ -	\$ 10,753.05	\$ 10,753.05	129
198	459-086-11	\$ 863,600	\$ -	\$ 16,076.99	\$ 16,076.99	54
199	459-086-10	\$ 391,754	\$ -	\$ 21,577.19	\$ 21,577.19	18
200	459-086-09	\$ 1,175,319	\$ -	\$ 21,575.46	\$ 21,575.46	54
201	459-086-08	\$ 97,674	\$ -	\$ 16,080.97	\$ 16,080.97	6
202	938-015-61	\$ 1,425,000	\$ -	\$ 10,788.96	\$ 10,788.96	132
203	938-015-60	\$ 1,426,695	\$ -	\$ 10,788.96	\$ 10,788.96	132
204	459-086-06	\$ 945,265	\$ -	\$ 21,574.48	\$ 21,574.48	44
205	459-086-05	\$ 338,019	\$ -	\$ 21,576.37	\$ 21,576.37	16
206	459-086-04	\$ 146,974	\$ -	\$ 21,578.63	\$ 21,578.63	7
207	938-014-52	\$ 958,063	\$ -	\$ 10,788.96	\$ 10,788.96	89
208	938-014-53	\$ 940,000	\$ -	\$ 10,788.96	\$ 10,788.96	87
209	459-086-02	\$ 440,429	\$ -	\$ 21,499.32	\$ 21,499.32	20
210	938-017-19	\$ 1,880,500	\$ -	\$ 10,756.04	\$ 10,756.04	175
211	938-017-20	\$ 1,230,561	\$ -	\$ 10,756.04	\$ 10,756.04	114
212	938-012-28	\$ 673,963	\$ -	\$ 10,762.03	\$ 10,762.03	63
213	938-012-29	\$ 921,536	\$ -	\$ 10,762.03	\$ 10,762.03	86
214	459-083-03	\$ 748,138	\$ -	\$ 26,786.62	\$ 26,786.62	28
215	459-083-02	\$ 502,248	\$ -	\$ 26,956.62	\$ 26,956.62	19
216	459-083-01	\$ 1,072,197	\$ -	\$ 16,096.01	\$ 16,096.01	67

*City Park

Table 1
Assessment Roll

Asmt No.	Assessor's Parcel Number	Total True Value	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value To Lien Ratio
217	459-083-12	\$ 3,613,827	\$ -	\$ 13,672.19	\$ 13,672.19	264
218	459-083-11	\$ 5,334,122	\$ -	\$ 13,396.87	\$ 13,396.87	398
219	459-083-10	\$ 352,696	\$ -	\$ 13,332.99	\$ 13,332.99	26
220	459-083-09	\$ 1,926,652	\$ -	\$ 16,477.44	\$ 16,477.44	117
221	459-083-08	\$ 158,228	\$ -	\$ 16,103.39	\$ 16,103.39	10
222	459-083-07	\$ 55,990	\$ -	\$ 16,023.11	\$ 16,023.11	3
223	459-083-06	\$ 979,005	\$ -	\$ 21,580.76	\$ 21,580.76	45
224	938-014-22	\$ 774,402	\$ -	\$ 10,744.07	\$ 10,744.07	72
225	938-014-23	\$ 983,372	\$ -	\$ 10,744.07	\$ 10,744.07	92
226	938-013-08	\$ 403,018	\$ -	\$ 10,788.96	\$ 10,788.96	37
227	938-013-07	\$ 1,463,172	\$ -	\$ 10,788.96	\$ 10,788.96	136
228	459-086-20	\$ 647,607	\$ -	\$ 21,577.57	\$ 21,577.57	30
229	938-011-44	\$ 764,813	\$ -	\$ 13,434.21	\$ 13,434.21	57
230	938-011-45	\$ 1,535,070	\$ -	\$ 13,434.21	\$ 13,434.21	114
231	938-010-01	\$ 527,271	\$ -	\$ 13,434.21	\$ 13,434.21	39
232	938-010-02	\$ 1,481,696	\$ -	\$ 13,434.21	\$ 13,434.21	110
233	459-086-17	\$ 1,650,000	\$ -	\$ 21,571.75	\$ 21,571.75	76
234	459-086-16	\$ 1,030,830	\$ -	\$ 21,572.98	\$ 21,572.98	48
235	459-086-15	\$ 104,480	\$ -	\$ 21,574.24	\$ 21,574.24	5
236	459-086-14	\$ 735,947	\$ -	\$ 21,576.24	\$ 21,576.24	34
237	938-014-73	\$ 251,997	\$ -	\$ 10,788.96	\$ 10,788.96	23
238	938-014-72	\$ 267,232	\$ -	\$ 10,788.96	\$ 10,788.96	25
239	459-086-12	\$ 640,018	\$ -	\$ 21,575.74	\$ 21,575.74	30
240	459-093-22	\$ 418,305	\$ -	\$ 21,330.22	\$ 21,330.22	20
241	459-093-21	\$ 74,245	\$ -	\$ 16,120.83	\$ 16,120.83	5
242	459-093-20	\$ 1,395,000	\$ -	\$ 21,613.84	\$ 21,613.84	65
243	459-093-19	\$ 521,520	\$ -	\$ 16,121.60	\$ 16,121.60	32
244	938-014-06	\$ 1,154,031	\$ -	\$ 10,806.91	\$ 10,806.91	107
245	938-014-05	\$ 832,944	\$ -	\$ 10,806.91	\$ 10,806.91	77
246	459-093-17	\$ 1,650,000	\$ -	\$ 21,614.70	\$ 21,614.70	76
247	459-093-16	\$ 768,568	\$ -	\$ 21,615.17	\$ 21,615.17	36
248	459-093-15	\$ 157,552	\$ -	\$ 21,616.46	\$ 21,616.46	7
249	459-093-14	\$ 974,639	\$ -	\$ 21,579.42	\$ 21,579.42	45
250	938-013-92	\$ 1,099,971	\$ -	\$ 10,791.95	\$ 10,791.95	102
251	938-013-91	\$ 1,557,037	\$ -	\$ 10,791.95	\$ 10,791.95	144
252	459-093-12	\$ 2,913,166	\$ -	\$ 16,087.30	\$ 16,087.30	181
253	938-011-33	\$ 526,592	\$ -	\$ 10,759.03	\$ 10,759.03	49
254	938-011-32	\$ 1,800,000	\$ -	\$ 10,759.03	\$ 10,759.03	167
255	938-014-81	\$ 409,665	\$ -	\$ 10,791.95	\$ 10,791.95	38
256	938-014-80	\$ 1,895,000	\$ -	\$ 10,791.95	\$ 10,791.95	176
257	459-096-19	\$ 684,632	\$ -	\$ 16,089.95	\$ 16,089.95	43
258	938-011-35	\$ 1,158,289	\$ -	\$ 10,791.95	\$ 10,791.95	107
259	938-011-34	\$ 1,863,930	\$ -	\$ 10,791.95	\$ 10,791.95	173

*City Park

Table 1
Assessment Roll

Asmt No.	Assessor's Parcel Number	Total True Value	Existing Liens	Assessments as Preliminarily Approved	Assessments as Confirmed and Recorded	Value To Lien Ratio
260	459-096-17	\$ 1,697,176	\$ -	\$ 16,094.86	\$ 16,094.86	105
261	459-096-16	\$ 643,486	\$ -	\$ 16,092.30	\$ 16,092.30	40
262	459-096-15	\$ 105,299	\$ -	\$ 21,589.19	\$ 21,589.19	5
263	459-096-14	\$ 547,877	\$ -	\$ 16,094.41	\$ 16,094.41	34
264	459-096-13	\$ 422,563	\$ -	\$ 16,098.69	\$ 16,098.69	26
265	459-096-12	\$ 608,445	\$ -	\$ 16,096.23	\$ 16,096.23	38
266	459-096-11	\$ 849,252	\$ -	\$ 21,587.54	\$ 21,587.54	39
267	459-011-20	*	\$ -	\$ 45,061.67	\$ 45,061.67	*
268	459-031-03	\$ 205,891	\$ -	\$ 21,574.36	\$ 21,574.36	10

*City Park



**Table 2
Debt Limit Valuation**

A. ESTIMATED BALANCE TO ASSESSMENT (not included two city parks)	\$4,322,556.97
B. UNPAID SPECIAL ASSESSMENTS	\$0*
TOTAL A& B	\$4,322,556.97
C. TRUE VALUE OF PARCELS	\$290,403,441**
AVERAGE VALUE TO LIEN RATIO	67:1

* Unpaid Special Assessments shall consist of the total principal sum of all unpaid special assessments previously levied or proposed to be levied other than in the instant proceedings.

** True Value of Parcels means the total value of the land and improvements as estimated and shown on the last equalized roll of the County or as otherwise reasonably calculated.

This report does not represent a recommendation of parcel value, economic viability or financial feasibility, as that is not the responsibility of the Assessment Engineer.

CERTIFICATION

I, the undersigned Assessment Engineer, do hereby certify that (i) the total amount of the principal sum of the special assessments proposed to be levied, together with the principal amount of previously levied special assessments, as set forth above, do not exceed one-half (1/2) the total true value of the parcels proposed to be assessed, and (ii) the amount proposed to be assessed upon any parcel does not exceed one-half of the true value of the parcel.

EXECUTED ON November 12, 2015

PENCO ENGINEERING, INC.

JEFFREY M. COOPER, P.E.
R.C.E. No. 31572
ENGINEER OF WORK
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA

Exhibit 1

Method and Formula of Assessment Spread

Since the improvements are to be funded by the levying of assessments, the "Municipal Improvement Act of 1913" and Article XIID of the State Constitution require that assessments must be based on the special benefit that the properties receive from the works of improvement. In addition, Section 4 of Article XIID of the State Constitution requires that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Section 4 provides that only special benefits are assessable and the local agency levying the assessment must separate the general benefits from the special benefits. It also provides that parcels within a district that are owned or used by any public agency, the State of California, or the United States shall not be exempt from assessment unless the agency can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. Neither the Act nor the State Constitution specifies the method or formula that should be used to apportion the costs to properties in any special assessment district proceedings.

The responsibility for recommending an apportionment of the costs to properties which specially benefit from the improvements rests with the Assessment Engineer, who is appointed for the purpose of making an analysis of the facts and determining the correct apportionment of the assessment obligation. In order to apportion the assessments to each parcel in direct proportion with the special benefit which it will receive from the improvements, an analysis has been completed and is used as the basis for apportioning costs to each property within the Assessment District.

Based upon an analysis of the special benefit to be received by each parcel from the construction of the works of improvement, the Assessment Engineer recommends the apportionment of costs as outlined below. The final authority and action rests with the City Council after hearing all testimony and evidence presented at a public hearing, and tabulating the assessment ballots previously mailed to all record owners of property within the Assessment District. Upon the conclusion of the public hearing, the City Council must make the final determination whether or not the assessment spread has been made in direct proportion to the special benefits received by each parcel within the Assessment District. Ballot tabulation will be done at that time and, if a majority of the returned ballots weighted by assessment amount are not in opposition to the Assessment District, the City Council may form the Assessment District.

The following sections set forth the methodology used to apportion the costs of the improvements to each parcel.

SPECIAL BENEFITS

In further making the analysis, it is necessary that the properties receive a special benefit distinguished from general benefits conferred on real property located in the District or to the public at large.

The purpose of this Assessment District is to provide the financing to underground existing overhead electrical, telephone and cable facilities as well as rehabilitate the affected portions of streets and alleys within the District. These facilities are the direct source of service to the properties within the Assessment District.

The proposed replacement of existing overhead utility facilities (power, telephone and cable facilities) with underground facilities and removal of the existing utility poles and the overhead wires will provide a special benefit to the parcels connected to and adjacent to, or in near proximity of, the facilities as follows:

- **Improved Aesthetics Benefit.** This benefit relates to the improved aesthetics of the streetscape due to the removal of overhead wires and utility poles. For the purposes of this report, a street is defined as either a street or alley. The removal of guy wires and other support structures related to the overhead facilities are included in the definition of improved aesthetics. Properties that are directly adjacent to overhead facilities receive an aesthetic benefit. This benefit is based on the area of the parcel.
- **Additional Safety Benefit.** This benefit relates to the additional safety of having the overhead distribution wires placed underground and having the power poles removed, which eliminates the threat of downed utility lines and poles due to wind, rain and other unforeseeable events. Falling facilities can lead to personal injuries and damage to structures, including fire. Properties immediately adjacent to the facilities usually have a greater risk. Furthermore, in compact communities like Corona Del Mar, the negative effects of falling lines and poles are more widespread including blocked driveways and alleys, and property damage due to impact. Properties that are adjacent to, or in proximity of, overhead facilities receive a safety benefit. This benefit is based on the area of the parcel.
- **Connection Benefit.** This benefit relates to the enhanced reliability of service from the utilities being underground, due to having all new wires and equipment and having that equipment underground, which reduces the threat of service interruption from downed lines. When compared to overhead systems, fewer outages occur due to various acts of nature, traffic collisions and obstructions (such as trees). Properties that are connected to, or have the ability to connect to, the facilities proposed to be undergrounded receive a connection benefit. This benefit is based on the number of potential connections for each property.

By virtue of such special benefits, the proposed improvements will provide a higher level of service, increase the desirability of the properties and will specifically enhance the values of the properties within the Assessment District. Therefore, the proposed improvements are of direct and special benefit to these properties.

The following is a summary of each property with special consideration:

Assessment Nos. 102, 103, 104, 105, 106, 107, 108, 216, 217, 218, 219, and 220. The poles, wires and guy wires to be undergrounded are not in close proximity to the access points for these properties and do not provide significant aesthetic benefit to these properties due to the fact that access to these commercial properties is via Pacific Coast Highway. All of these properties are directly oriented to Pacific Coast Highway and receive no aesthetic benefit derived from undergrounding in the alleys behind such commercial buildings. Therefore, these properties are assigned zero (0) aesthetic benefits.

Assessment Nos. 14 and 220. These poles, wires and guy wires to be underground are not in close proximity to these two properties and would not encroach on these properties should they fall. Therefore, these properties are assigned a zero (0) safety benefit.

GENERAL BENEFITS

Section 4 of Article XIID requires that the general benefits imparted by the utility undergrounding project be separated from the special benefits and that only the special benefit portion of the costs of the project be assessed against those parcels which are identified as receiving special benefits. Separating the general from the special benefits requires an examination of the facts and circumstances of the project and the property being assessed.

In this particular assessment district, the streets and alleys along which the existing overhead utility facilities are being undergrounded function as local and collector streets. No other roadways are designated as an arterial, a major arterial or a scenic corridor in the Transportation Element of the City's General Plan. Furthermore, the City has an established network of arterial streets which appear to function as intended to provide for the movement of traffic around and through the community at large without the need to utilize local collector streets for such purposes. Under these circumstances, any use of the streets within the assessment district as "through" streets is incidental.

With the exception of properties along Pacific Coast Highway, the properties situated within the assessment district are used almost exclusively as residential. Under this circumstance, the impacts, both visual and safety, are largely isolated to those properties (and the persons who inhabit them) which front on these local streets and alleys, with only incidental impacts on those who visit homes within the assessment district or who pass through the assessment district on trips originating outside the boundary and having a destination outside the boundary.

Based on these facts and circumstances, any general benefits to the property within the Assessment District in general, to the surrounding community and to the public at large from the project of undergrounding these local overhead utility facilities on the local streets and alleys, such as to the general public visiting in cars, on bikes or on foot, are incidental and do not exceed five percent (5%) of the estimated project costs. This general benefit portion of the cost is more than offset by the approximate 20% percent utility company contribution. Therefore, \$4,402,343.30 of the \$4,662,460.50



total project design and construction costs represents the local and special benefits to the parcels within the Assessment District. Because only the net amount of \$3,852,050.40 is apportioned to the parcels within the District, no parcel is assessed more than its proportional share of the special benefits from the improvements.

METHODOLOGY

Based upon the findings described above, the special benefit received by the properties within the boundaries of the Assessment District is the conversion from an overhead to an underground utility system resulting in additional safety, enhanced reliability, and improved aesthetics to the adjacent properties.

Based on these conditions, it is our conclusion that the improvements specially benefit all assessed properties in the Assessment District.

To establish the benefit to the individual parcels within the Assessment District, the highest and best use of each property is considered. For example, a vacant property is considered developed to its highest potential and connected to the system.

The more a property is developed, the more it benefits from the proposed improvements. Most of properties within this Assessment District are zoned residential and some have one or two dwelling units on them. There is a direct correlation between the size of a property and the extent to which a property may develop. Because parcel size is one of the main limiting factors for what can be built on a property, or the extent the property is developed, the size of each parcel is used as the base unit for measuring benefit.

Consideration was given to reducing the amount of area assigned to parcels based upon the building setbacks applicable to each parcel. Due to the combined factors of (a) significant variations in the setback requirements, including front, side and rear setbacks, (b) availability of future variances from currently applicable setback requirements as well as existing variances already in place, and (c) significant variations in the ratios between building size and lot size, it was concluded that adjustments to parcel areas on account of setback requirements would not improve upon the assessment methodology. Accordingly, no reductions have been made to parcel area based upon applicable setback requirements or the existence of easements within those setbacks.

The area of a condominium is calculated by taking the area of the base parcel and dividing by the number of condominiums.

The special benefits from the undergrounding of overhead utilities are categorized into the three (3) distinct benefits identified above. All parcels within the District, except for the few exceptions identified above, receive 3 of the 3 benefits. For the Improved Aesthetics Benefit and the Additional



Safety Benefit the parcel area is multiplied by 1 to calculate the "Aesthetics Benefit Area" and the "Safety Benefit Area". For the Connection Benefit, the average parcel area within the district is multiplied by the total number of potential connections on each parcel to determine "Connection Benefit Area". The Assessed Benefit Area per parcel is equal to the Aesthetics Benefit Area plus the Safety Benefit Area plus the Connection Benefit Area, divided by 3.

ASSESSMENT APPORTIONMENT

Each parcel will be apportioned its fair share of the construction costs based on the Assessed Benefit Area calculated for each property.

Incidental Expenses and Financial Costs have been assessed to the entire Assessment District on a *prorata* basis relative to the total construction cost allocations.

The individual assessment calculations are provided in Appendix A. For particulars to the Assessment Roll, reference is made to Table 1 in Part III of this report.

In conclusion, it is my opinion that the assessments for the referenced Assessment District have been spread in direct accordance with the special benefits that each parcel receives from the works of improvement.

Dated: November 12, 2015

PENCO ENGINEERING, INC.



JEFFREY M. COOPER, P.E.
R.C.E. No. 31572
ENGINEER OF WORK
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA



I, _____ as CITY CLERK of the CITY OF NEWPORT BEACH, CALIFORNIA do hereby certify that the foregoing Assessment, together with the Diagram attached thereto, was filed in my office on the ___ day of 2015.

CITY CLERK
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA

I, _____ as CITY CLERK of the CITY OF NEWPORT BEACH, CALIFORNIA do hereby certify that the foregoing Assessment, together with the Diagram attached thereto, was preliminarily approved by the City Council of the CITY OF NEWPORT BEACH, CALIFORNIA, on _____ day of _____, 2015.

CITY CLERK
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA

I, _____ as CITY CLERK of the CITY OF NEWPORT BEACH, CALIFORNIA do hereby certify that the foregoing Assessment, together with the Diagram attached thereto, was approved and confirmed by the City Council of the CITY OF NEWPORT BEACH, CALIFORNIA, on _____ day of _____, 2015.

CITY CLERK
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA

I, _____ as SUPERINTENDENT OF STREETS of the CITY OF NEWPORT BEACH, CALIFORNIA do hereby certify that the foregoing Assessment, together with the Diagram attached thereto, was recorded in my office on _____ day of _____, 2015.

SUPERINTENDENT OF STREETS
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA



Part IV Annual Administrative Assessment

A proposed maximum annual administrative assessment shall be levied on each parcel of land and subdivision of land within the Assessment District to pay for necessary costs and expenses incurred by the CITY OF NEWPORT BEACH, and not otherwise reimbursed, resulting from the administration and collection of assessments, from the administration or registration of any bonds and reserve or other related funds, or both. The maximum assessment is authorized pursuant to the provisions of Section 10204(£) of the Streets and Highways Code and shall not exceed fifty dollars (\$50) per parcel per year, subject to an annual increase based on the Consumer Price Index (CPI), during the preceding year ending in January, for all Urban Consumers in the Los Angeles, Riverside, and Orange County areas. The exact amount of the administration charge will be established each year by the Superintendent of Streets.

The annual administrative assessment will be collected in the same manner and in the same installments as the assessment levied to pay for the cost of the works of improvement.

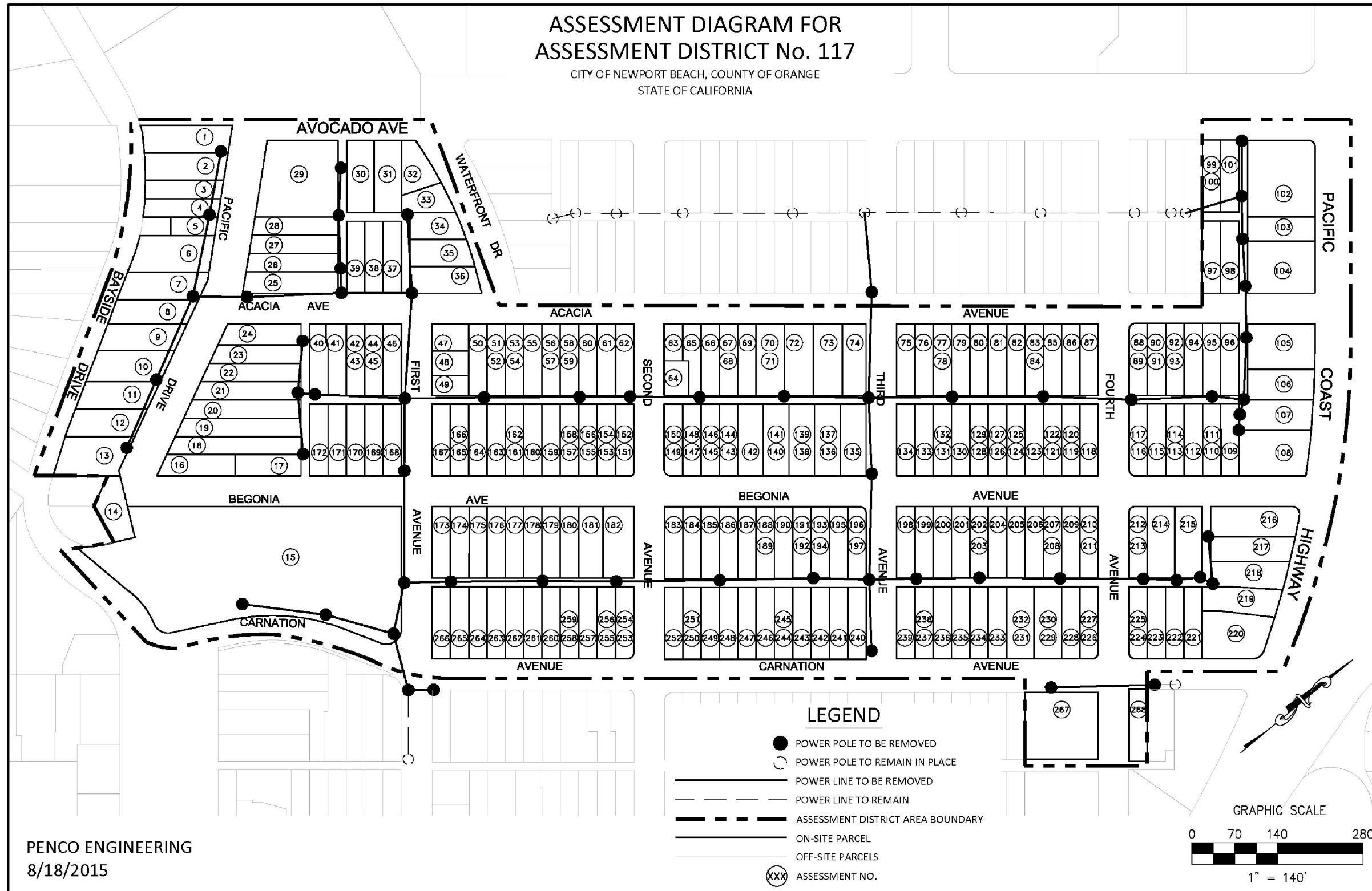


Part V

Diagram of Assessment

A reduced copy of the Assessment Diagram is attached hereto. Full-sized copies of the Boundary Map and Assessment Diagram are on file in the Office of the City Clerk, of the City of Newport Beach.

As required by the Act, the Assessment Diagram shows the exterior boundaries of the Assessment District and the assessment number assigned to each parcel of land corresponding to its number as it appears in the Assessment Roll contained in Part III Table I. The Assessor's Parcel Number is also shown for each parcel as they existed at the time of the passage of the Resolution of Intention and reference is hereby made to the Assessor's Parcel Maps of the County of Orange for the boundaries and dimensions of each parcel of land.



PENCO ENGINEERING
8/18/2015

Part VI Description of Facilities

Section 10100 of the Act provides for the legislative body of any municipality to finance certain capital facilities and services within or along its streets or any public way or easement. The following is a list of proposed improvements as allowed under the Act to be installed, or improved under the provisions of the Act, including the acquisition of required right-of-way and/or property. For the general location of the improvements to be constructed referenced is hereby made to the Plans and Specifications described in Part I of this report.

The following improvements are proposed to be constructed and installed in the general location referred to as Assessment District No. 117.

1. Acquisition of any required easements or rights-of-way.
2. Removal of existing utility poles.
3. Removal of overhead resident service drops.
4. Construction of mainline underground power, telephone and cable conduit, with appurtenant manholes and pullboxes, and installation of cabling, wiring and other facilities.
5. Construction of service conduit and appurtenances.

The improvements will be designed by the Southern California Edison Company, AT&T and Time Warner Cable. The utility companies will be responsible for inspecting the work for their facilities and the City of Newport Beach will inspect the work to ensure conformance to City standards and specifications where applicable.

The City will also construct additional pavement rehabilitation as needed for the project.

Once completed, the underground facilities will become the property and responsibility of Southern California Edison Company, AT&T, and Time Warner Cable.

Each owner of property located within the Assessment District will be responsible for arranging for and paying for work on his or her property necessary to connect facilities constructed by the public utilities in the public streets and alleys to the points of connection on the private property. Conversion of individual service connections on private property is not included in the work done by the Assessment District.

The estimated time for completion of the undergrounding of the utilities is 36 months after the sale of bonds. Property owners will be required to provide necessary underground connections within 120 days of the completion of the underground facilities.



Failure to convert individual service corrections on private property may result in a recommendation to the City Council that the public utilities be directed to discontinue service to that property pursuant to Section 15.32 of the Municipal Code. Overhead facilities cannot be removed until all overhead service has been discontinued.



Right-of -Way Certificate

STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF NEWPORT BEACH

The undersigned hereby CERTIFIES UNDER PENALTY OF PERJURY that the following is all true and correct.

That at all time herein mentioned, the undersigned was, and now is, the authorized representative of the duly appointed SUPERINTENDENT OF STREETS of the CITY OF NEWPORT BEACH, CALIFORNIA.

That there have now been instituted proceedings under the provisions of Article XIID of the California Constitution, and the "Municipal Improvements Act of 1913," being Division 12 of the Streets and Highways Code of the State of California, for the construction of certain public improvements in a special assessment district known and designated as ASSESSMENT DISTRICT NO. 117 (hereinafter referred to as the "Assessment District").

THE UNDERSIGNED STATES AND CERTIFIES AS FOLLOWS:

All easements or right-of-way necessary for the construction and installation of the public improvements of the Assessment District either have been obtained or are in process of being obtained and will be obtained and in the possession of the affected utility company, the City, the County of Orange or the State of California prior to commencement of the construction and installation of such public improvements.

EXECUTED this _____ day of _____, 2015 at CITY OF NEWPORT BEACH, California.

SUPERINTENDENT OF STREETS
CITY OF NEWPORT BEACH
State of California

By: _____
David Webb, PE



Certificate of Completion of Environmental Proceedings

STATE OF CALIFORNIA
COUNTY OF ORANGE
CITY OF NEWPORT BEACH

The undersigned, under penalty of perjury, CERTIFIES as follows:

1. That I am the person who authorized to prepare and process all environmental documentation as needed as it relates to the formation of the special Assessment District being formed pursuant to the provisions of the "Municipal Improvement Act of 1913" being Division 12 of the Streets and Highways Code of the State of California, said special Assessment District known and designated as UNDERGROUND UTILITY ASSESSMENT DISTRICT NO. 117 (hereinafter referred to as the "Assessment District").
2. The specific environmental proceedings relating to this Assessment District that have been completed are as follows:

CEQA compliance review:

The proposed project is Categorical Exempt (Class 2) from the provisions of CEQA (replacement or reconstructions).

3. I do hereby certify that all environmental evaluation proceedings necessary for the formation of the Assessment District have been completed to my satisfaction, and that no further environmental proceedings are necessary.

EXECUTED this _____ day of _____, 2015 at CITY OF NEWPORT BEACH, California.

By: _____
David Webb, PE
CITY OF NEWPORT BEACH
STATE OF CALIFORNIA

Appendix A - Assessment Calculations

Property Address	Asmt No.	Assessor's Parcel Number	Parcel Area (sf)	Assigned Connections	Aesthetics Benefit Area	Safety Benefit Area	Connection Benefit Area	Assessed Benefit Area	Total Construction Costs	Incidental Expenses	Financial Costs	Preliminary Total Assessment
2200 BAYSIDE DR	1	052-011-18	6,026	1	6,026	6,026	3671	5,241	\$19,527.96	\$2,293.95	\$1,703.35	\$23,525.26
2209 PACIFIC DR	2	052-011-12	6,051	1	6,051	6,051	3671	5,258	\$19,590.41	\$2,301.28	\$1,708.80	\$23,600.49
2215 PACIFIC DR	3	052-011-14	3,722	1	3,722	3,722	3671	3,705	\$13,803.18	\$1,621.46	\$1,204.00	\$16,628.64
2219 PACIFIC DR	4	052-011-20	3,608	1	3,608	3,608	3671	3,629	\$13,521.71	\$1,588.39	\$1,179.45	\$16,289.56
2223 PACIFIC DR	5	052-011-21	2,209	1	2,209	2,209	3671	2,696	\$10,046.13	\$1,180.12	\$876.29	\$12,102.54
2227 PACIFIC DR	6	052-011-09	7,540	1	7,540	7,540	3671	6,250	\$23,286.86	\$2,735.50	\$2,031.23	\$28,053.59
2231 PACIFIC DR	7	052-011-08	6,099	1	6,099	6,099	3671	5,289	\$19,707.75	\$2,315.07	\$1,719.03	\$23,741.85
2235 PACIFIC DR	8	052-011-07	5,370	1	5,370	5,370	3671	4,804	\$17,897.71	\$2,102.44	\$1,561.15	\$21,561.30
2301 PACIFIC DR	9	052-011-23	5,837	1	5,837	5,837	3671	5,115	\$19,058.44	\$2,238.79	\$1,662.40	\$22,959.63
2305 PACIFIC DR	10	052-011-22	6,108	1	6,108	6,108	3671	5,296	\$19,731.15	\$2,317.82	\$1,721.07	\$23,770.04
2315 PACIFIC DR	11	052-011-05	5,629	1	5,629	5,629	3671	4,976	\$18,541.62	\$2,178.08	\$1,617.32	\$22,337.02
2319 PACIFIC DR	12	052-011-04	5,330	1	5,330	5,330	3671	4,777	\$17,799.43	\$2,090.90	\$1,552.58	\$21,442.91
2329 PACIFIC DR	13	052-011-03	6,784	1	6,784	6,784	3671	5,747	\$21,410.77	\$2,515.12	\$1,867.58	\$25,793.47
2333 PACIFIC DR	14	052-011-01	4,412	1	4,412	0	3671	2,694	\$10,039.01	\$1,179.28	\$876.67	\$12,093.95
BEGONIA PARK	15	459-103-01	89,374	1	89,374	89,374	3671	60,806	\$226,556.51	\$26,613.57	\$19,761.68	\$272,931.76
2328 PACIFIC DR	16	459-102-13	4,226	1	4,226	4,226	3671	4,041	\$15,056.90	\$1,768.73	\$1,313.36	\$18,138.99
411 BEGONIA AVE	17	459-102-14	3,768	1	3,768	3,768	3671	3,736	\$13,918.09	\$1,634.96	\$1,214.02	\$16,767.08
2324 PACIFIC DR	18	459-102-12	6,360	1	6,360	6,360	3671	5,463	\$20,356.24	\$2,391.25	\$1,775.60	\$24,523.08
2320 PACIFIC DR	19	459-102-11	5,959	1	5,959	5,959	3671	5,196	\$19,360.84	\$2,274.32	\$1,688.77	\$22,328.93
2316 PACIFIC DR	20	459-102-10	5,540	1	5,540	5,540	3671	4,917	\$18,319.68	\$2,152.01	\$1,597.96	\$22,069.65
2312 PACIFIC DR	21	459-102-09	5,120	1	5,120	5,120	3671	4,637	\$17,275.84	\$2,029.39	\$1,506.91	\$20,812.14
2308 PACIFIC DR	22	459-102-08	4,699	1	4,699	4,699	3671	4,356	\$16,230.67	\$1,906.62	\$1,415.74	\$19,553.03
2304 PACIFIC DR	23	459-102-07	4,279	1	4,279	4,279	3671	4,077	\$15,189.05	\$1,784.26	\$1,324.88	\$18,298.19
2300 PACIFIC DR	24	459-102-06	4,462	1	4,462	4,462	3671	4,199	\$15,643.24	\$1,837.61	\$1,364.50	\$18,845.35
2228 PACIFIC DR	25	459-101-09	5,361	1	5,361	5,361	3671	4,797	\$17,874.45	\$2,099.71	\$1,559.12	\$21,533.28
2224 PACIFIC DR	26	459-101-08	4,440	1	4,440	4,440	3671	4,184	\$15,588.30	\$1,831.16	\$1,359.71	\$18,779.16
2220 PACIFIC DR	27	459-101-07	4,297	1	4,297	4,297	3671	4,088	\$15,231.85	\$1,789.28	\$1,328.62	\$18,349.75
2216 PACIFIC DR	28	459-101-06	4,152	1	4,152	4,152	3671	3,992	\$14,872.18	\$1,747.03	\$1,297.25	\$17,916.46
2200 PACIFIC DR	29	459-101-12	15,751	1	15,751	15,751	3671	11,724	\$43,682.46	\$5,131.37	\$3,810.26	\$52,624.09
408 AVOCADO AVE	30	459-101-02	5,310	1	5,310	5,310	3671	4,764	\$17,749.95	\$2,085.09	\$1,548.26	\$21,383.30
412 AVOCADO AVE	31	459-101-01	5,310	1	5,310	5,310	3671	4,764	\$17,748.69	\$2,084.94	\$1,548.15	\$21,381.78
2201 WATERFRONT DR	32	459-097-01	3,807	1	3,807	3,807	3671	3,761	\$14,014.72	\$1,646.31	\$1,222.45	\$16,883.48
2207 WATERFRONT DR	33	459-097-02	3,214	1	3,214	3,214	3671	3,366	\$12,541.50	\$1,473.25	\$1,093.95	\$15,108.69
2211 WATERFRONT DR	34	459-097-03	3,772	1	3,772	3,772	3671	3,738	\$13,928.57	\$1,636.19	\$1,214.94	\$16,779.69
2215 WATERFRONT DR	35	459-097-04	4,428	1	4,428	4,428	3671	4,176	\$15,557.90	\$1,827.59	\$1,357.06	\$18,742.55
419 ACACIA AVE	36	459-097-05	4,926	1	4,926	4,926	3671	4,508	\$16,794.91	\$1,972.90	\$1,464.96	\$20,232.76
417 ACACIA AVE	37	459-101-14	3,537	1	3,537	3,537	3671	3,582	\$13,245.64	\$1,567.71	\$1,164.09	\$16,077.44
415 ACACIA AVE	38	459-101-13	3,542	1	3,542	3,542	3671	3,585	\$13,356.05	\$1,568.93	\$1,165.00	\$16,089.98
413 ACACIA AVE	39	459-101-10	3,540	1	3,540	3,540	3671	3,583	\$13,351.28	\$1,568.37	\$1,164.58	\$16,084.23
408 & 408 1/2 ACACIA AVE	40	459-102-05	3,444	2	3,444	3,444	7342	4,743	\$17,673.03	\$2,076.05	\$1,541.55	\$21,290.64
410 & 410 1/2 ACACIA AVE	41	459-102-04	3,636	2	3,636	3,636	7342	4,871	\$18,149.83	\$2,132.06	\$1,583.14	\$21,865.03
412 ACACIA AVE 1	42	938-014-30	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
412 ACACIA AVE 2	43	938-014-31	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
414 ACACIA AVE	44	938-014-18	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
414 ACACIA AVE 2	45	938-014-19	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
416 & 416 1/2 ACACIA AVE	46	459-102-01	3,539	2	3,539	3,539	7342	4,807	\$17,909.16	\$2,103.79	\$1,562.15	\$21,575.09
420 ACACIA AVE	47	459-095-10	2,700	1	2,700	2,700	3671	3,023	\$11,264.84	\$1,323.28	\$982.59	\$13,570.71

Appendix A - Assessment Calculations

Property Address	Asmt No.	Assessor's Parcel Number	Parcel Area (sf)	Assigned Connections	Aesthetics Benefit Area	Safety Benefit Area	Connection Benefit Area	Assessed Benefit Area	Total Construction Costs	Incidental Expenses	Financial Costs	Preliminary Total Assessment
2306 1ST AVE	48	459-095-11	2,400	1	2,400	2,400	3671	2,823	\$10,519.90	\$1,235.77	\$917.61	\$12,673.28
2310 1ST AVE	49	459-095-12	1,978	1	1,978	1,978	3671	2,543	\$9,473.57	\$1,112.86	\$826.34	\$11,412.77
422 ACACIA AVE	50	459-095-09	3,544	1	3,544	3,544	3671	3,587	\$13,363.13	\$1,569.77	\$1,165.62	\$16,098.51
424 ACACIA AVE 1	51	938-014-09	1,767	1	1,767	1,767	3671	2,402	\$8,948.30	\$1,051.16	\$780.53	\$10,779.98
424 ACACIA AVE 2	52	938-014-10	1,767	1	1,767	1,767	3671	2,402	\$8,948.30	\$1,051.16	\$780.53	\$10,779.98
426 ACACIA AVE 1	53	938-014-68	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
426 ACACIA AVE 2	54	938-014-69	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
428 & 428 1/2 ACACIA AVE	55	459-095-06	3,540	2	3,540	3,540	7342	4,807	\$17,911.88	\$2,104.11	\$1,562.39	\$21,578.38
430 ACACIA AVE	56	938-015-82	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
430 ACACIA AVE 1/2	57	938-015-83	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
432 ACACIA AVE	58	938-015-62	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
432 ACACIA AVE 1/2	59	938-015-63	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
434 ACACIA AVE	60	459-095-03	3,541	1	3,541	3,541	3671	3,584	\$13,353.80	\$1,568.67	\$1,164.80	\$16,087.27
436 ACACIA AVE	61	459-095-02	3,540	1	3,540	3,540	3671	3,584	\$13,351.80	\$1,568.44	\$1,164.63	\$16,084.87
438 ACACIA AVE	62	459-095-01	3,540	1	3,540	3,540	3671	3,584	\$13,351.74	\$1,568.43	\$1,164.62	\$16,084.79
500 ACACIA AVE	63	459-092-09	1,830	1	1,830	1,830	3671	2,444	\$9,105.93	\$1,069.67	\$794.28	\$10,969.87
2320 2ND AVE	64	459-092-10	2,280	1	2,280	2,280	3671	2,743	\$10,221.71	\$1,200.74	\$891.60	\$12,314.06
502 & 502 1/2 ACACIA AVE	65	459-092-08	2,971	2	2,971	2,971	7342	4,428	\$16,497.75	\$1,937.99	\$1,439.04	\$19,874.78
504 & 504 1/2 ACACIA AVE	66	459-092-07	3,540	2	3,540	3,540	7342	4,807	\$17,911.35	\$2,104.04	\$1,562.34	\$21,577.74
506 ACACIA AVE	67	938-011-72	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
506 ACACIA AVE 2	68	938-011-73	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
508 & 508 1/2 ACACIA AVE	69	459-092-05	3,541	2	3,541	3,541	7342	4,808	\$17,913.66	\$2,104.32	\$1,562.54	\$21,580.52
510 ACACIA AVE 1	70	938-014-16	2,773	1	2,773	2,773	3671	3,072	\$11,447.12	\$1,344.69	\$998.49	\$13,790.30
510 ACACIA AVE 2	71	938-014-17	2,773	1	2,773	2,773	3671	3,072	\$11,447.12	\$1,344.69	\$998.49	\$13,790.30
514 & 514 1/2 ACACIA AVE	72	459-092-03	5,545	2	5,545	5,545	7342	6,144	\$22,891.35	\$2,689.05	\$1,996.73	\$27,577.13
516 & 516 1/2 ACACIA AVE	73	459-092-02	5,546	2	5,546	5,546	7342	6,145	\$22,893.82	\$2,689.34	\$1,996.94	\$27,580.10
520 & 520 1/2 ACACIA AVE	74	459-092-01	4,602	2	4,602	4,602	7342	5,515	\$20,548.47	\$2,413.83	\$1,792.37	\$24,754.66
600 & 600 1/2 ACACIA AVE	75	459-085-11	3,540	2	3,540	3,540	7342	4,807	\$17,911.68	\$2,104.08	\$1,562.37	\$21,578.14
602 ACACIA AVE	76	459-085-10	3,523	1	3,523	3,523	3671	3,573	\$13,311.01	\$1,563.64	\$1,161.07	\$16,035.73
604 ACACIA AVE	77	938-017-23	3,537	1	3,537	3,537	3671	3,582	\$13,344.28	\$1,567.55	\$1,163.97	\$16,075.80
604 ACACIA AVE 1/2	78	938-017-24	3,537	1	3,537	3,537	3671	3,582	\$13,344.83	\$1,567.62	\$1,164.02	\$16,076.46
606 ACACIA AVE	79	459-085-08	3,538	1	3,538	3,538	3671	3,582	\$13,347.31	\$1,567.91	\$1,164.24	\$16,079.45
608 & 608 1/2 ACACIA AVE	80	459-085-07	3,560	2	3,560	3,560	7342	4,821	\$17,961.06	\$2,109.88	\$1,566.68	\$21,637.62
610 & 610 1/2 ACACIA AVE	81	459-085-06	3,540	2	3,540	3,540	7342	4,807	\$17,910.46	\$2,103.94	\$1,562.26	\$21,576.66
612 ACACIA AVE	82	459-085-05	3,540	1	3,540	3,540	3671	3,584	\$13,353.46	\$1,568.63	\$1,164.77	\$16,086.87
614 ACACIA AVE	83	938-013-45	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
614 ACACIA AVE 1/2	84	938-013-46	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
616 ACACIA AVE	85	459-085-03	3,540	1	3,540	3,540	3671	3,584	\$13,351.77	\$1,568.43	\$1,164.62	\$16,084.82
618 ACACIA AVE	86	459-085-02	3,541	1	3,541	3,541	3671	3,584	\$13,353.80	\$1,568.67	\$1,164.80	\$16,087.27
620 & 620 1/2 ACACIA AVE	87	459-085-01	3,540	2	3,540	3,540	7342	4,808	\$17,912.40	\$2,104.17	\$1,562.43	\$21,579.00
700 ACACIA AVE	88	938-013-27	1,759	1	1,759	1,759	3671	2,396	\$8,928.43	\$1,048.82	\$778.79	\$10,756.04
2320 4TH AVE	89	938-013-28	1,759	1	1,759	1,759	3671	2,396	\$8,928.43	\$1,048.82	\$778.79	\$10,756.04
702 ACACIA AVE	90	938-015-78	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
702 1/2 ACACIA AVE	91	938-015-79	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
704 ACACIA AVE 1	92	938-015-30	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
704 ACACIA AVE 2	93	938-015-31	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
706 & 706 1/2 ACACIA AVE	94	459-082-04	3,537	2	3,537	3,537	7342	4,806	\$17,904.83	\$2,103.28	\$1,561.77	\$21,569.87

Appendix A - Assessment Calculations

Property Address	Asmt No.	Assessor's Parcel Number	Parcel Area (sf)	Assigned Connections	Aesthetics Benefit Area	Safety Benefit Area	Connection Benefit Area	Assessed Benefit Area	Total Construction Costs	Incidental Expenses	Financial Costs	Preliminary Total Assessment
708 & 708 1/2 ACACIA AVE	95	459-082-03	3,537	2	3,537	3,537	7342	4,806	\$17,905.06	\$2,103.31	\$1,561.79	\$21,570.16
710 ACACIA AVE	96	459-082-02	3,537	1	3,537	3,537	3671	3,582	\$13,346.01	\$1,567.75	\$1,164.12	\$16,077.88
709 & 709 1/2 ACACIA AVE	97	459-081-12	3,539	2	3,539	3,539	7342	4,807	\$17,908.43	\$2,103.70	\$1,562.09	\$21,574.22
711 ACACIA AVE	98	459-081-13	3,527	1	3,527	3,527	3671	3,575	\$13,320.74	\$1,564.79	\$1,161.92	\$16,047.45
708 AVOCADO AVE	99	938-015-48	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
708 AVOCADO AVE 1/2	100	938-015-49	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
710 & 710 1/2 AVOCADO AVE	101	459-081-02	3,539	2	3,539	3,539	7342	4,807	\$17,909.02	\$2,103.77	\$1,562.14	\$21,574.92
2201 E COAST HW	102	459-081-01	13,904	1	0	13,904	3671	5,858	\$21,827.32	\$2,564.05	\$1,903.92	\$26,295.29
2229 E COAST HW	103	459-081-15	4,458	1	0	4,458	3671	2,710	\$10,095.99	\$1,185.98	\$880.64	\$12,162.60
2245 E COAST HW	104	459-081-14	9,474	1	0	9,474	3671	4,382	\$16,325.89	\$1,917.80	\$1,424.05	\$19,667.74
2301 & 2305 E COAST HW	105	459-082-01	8,313	2	0	8,313	7342	5,218	\$19,442.81	\$2,283.94	\$1,695.92	\$23,422.67
2325 E COAST HW	106	459-082-16	5,464	1	0	5,464	3671	3,045	\$11,345.47	\$1,332.75	\$989.62	\$13,667.84
2333 E COAST HW	107	459-082-15	5,913	1	0	5,913	3671	3,195	\$11,902.56	\$1,398.19	\$1,038.22	\$14,338.97
2345 E COAST HW	108	459-082-14	8,562	1	0	8,562	3671	4,078	\$15,192.80	\$1,784.70	\$1,325.21	\$18,302.71
711 BEGONIA AVE	109	459-082-13	3,539	1	3,539	3,539	3671	3,583	\$13,348.58	\$1,568.06	\$1,164.35	\$16,080.99
709 BEGONIA AVE 2	110	938-015-09	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
709 BEGONIA AVE 1	111	938-015-08	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
707 & 707 1/2 BEGONIA AVE	112	459-082-11	3,545	2	3,545	3,545	7342	4,811	\$17,923.80	\$2,105.51	\$1,563.43	\$21,592.73
705 BEGONIA AVE 1/2	113	938-017-02	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
705 BEGONIA AVE	114	938-017-01	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
703 BEGONIA AVE	115	459-082-09	3,538	1	3,538	3,538	3671	3,582	\$13,346.45	\$1,567.81	\$1,164.16	\$16,078.42
2350 4TH AVE	116	938-016-57	1,757	1	1,757	1,757	3671	2,395	\$8,923.46	\$1,048.24	\$778.36	\$10,750.06
2340 4TH AVE	117	938-016-58	1,757	1	1,757	1,757	3671	2,395	\$8,923.46	\$1,048.24	\$778.36	\$10,750.06
621 & 621 1/2 BEGONIA AVE	118	459-085-22	3,540	2	3,540	3,540	7342	4,807	\$17,910.69	\$2,103.97	\$1,562.28	\$21,576.94
619 BEGONIA AVE 2	119	938-014-04	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
619 BEGONIA AVE 1	120	938-014-03	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
617 BEGONIA AVE 2	121	938-014-45	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
617 BEGONIA AVE 1	122	938-014-44	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
615 & 615 1/2 BEGONIA AVE	123	459-085-19	3,538	2	3,538	3,538	7342	4,806	\$17,905.58	\$2,103.37	\$1,561.84	\$21,570.79
613 BEGONIA AVE 1/2	124	938-015-47	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
613 BEGONIA AVE	125	938-015-46	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
611 BEGONIA AVE B	126	938-012-40	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95
611 BEGONIA AVE A	127	938-012-39	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95
609 BEGONIA AVE	128	938-013-79	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
609 BEGONIA AVE	129	938-013-78	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
607 & 607 1/2 BEGONIA AVE	130	459-085-15	3,544	2	3,544	3,544	7342	4,810	\$17,920.99	\$2,105.17	\$1,563.18	\$21,589.27
605 BEGONIA AVE 1/2	131	938-016-47	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
605 BEGONIA AVE	132	938-016-46	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
603 & 603 1/2 BEGONIA AVE	133	459-085-13	3,537	2	3,537	3,537	7342	4,805	\$17,903.10	\$2,103.08	\$1,561.62	\$21,567.79
601 BEGONIA AVE & 2320 3RD ST	134	459-085-12	3,540	2	3,540	3,540	7342	4,807	\$17,910.68	\$2,103.97	\$1,562.28	\$21,576.93
521 & 521 1/2 BEGONIA AVE	135	459-092-18	4,957	2	4,957	4,957	7342	5,752	\$21,431.69	\$2,517.58	\$1,869.41	\$25,818.67
517 BEGONIA AVE 1/2	136	938-015-91	2,479	1	2,479	2,479	3671	2,876	\$10,716.84	\$1,258.91	\$934.79	\$12,910.54
517 BEGONIA AVE	137	938-015-90	2,479	1	2,479	2,479	3671	2,876	\$10,716.84	\$1,258.91	\$934.79	\$12,910.54
515 BEGONIA AVE B	138	938-011-66	2,480	1	2,480	2,480	3671	2,877	\$10,719.33	\$1,259.20	\$935.01	\$12,913.53
515 BEGONIA AVE A	139	938-011-65	2,480	1	2,480	2,480	3671	2,877	\$10,719.33	\$1,259.20	\$935.01	\$12,913.53
513 BEGONIA AVE	140	938-016-72	2,478	1	2,478	2,478	3671	2,876	\$10,714.36	\$1,258.61	\$934.57	\$12,907.55
513 BEGONIA AVE 1/2	141	938-016-73	2,478	1	2,478	2,478	3671	2,876	\$10,714.36	\$1,258.61	\$934.57	\$12,907.55

Appendix A - Assessment Calculations

Property Address	Asmt No.	Assessor's Parcel Number	Parcel Area (sf)	Assigned Connections	Aesthetics Benefit Area	Safety Benefit Area	Connection Benefit Area	Assessed Benefit Area	Total Construction Costs	Incidental Expenses	Financial Costs	Preliminary Total Assessment
509 BEGONIA AVE	142	459-092-14	4,943	1	4,943	4,943	3671	4,519	\$16,838.43	\$1,978.01	\$1,468.75	\$20,285.19
505 BEGONIA AVE 1/2	143	938-012-70	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
505 BEGONIA AVE	144	938-012-69	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
503 BEGONIA AVE 1/2	145	938-012-68	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
503 BEGONIA AVE	146	938-012-67	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
501 BEGONIA AVE 2	147	938-014-95	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
501 BEGONIA AVE 1	148	938-014-94	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
2330 2ND AVE	149	938-014-93	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
2332 2ND AVE	150	938-014-92	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
445 BEGONIA AVE 1/2	151	938-013-60	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
445 BEGONIA AVE	152	938-013-61	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
443 BEGONIA AVE 1/2	153	938-013-59	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
443 BEGONIA AVE	154	938-013-58	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
441 BEGONIA AVE 1/2	155	938-013-57	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
441 BEGONIA AVE	156	938-013-56	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
439 BEGONIA AVE 1/2	157	938-011-18	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
439 BEGONIA AVE	158	938-011-17	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
437 & 437 1/2 BEGONIA AVE	159	459-095-19	3,539	2	3,539	3,539	7342	4,807	\$17,908.92	\$2,103.76	\$1,562.13	\$21,574.81
435 & 435 1/2 BEGONIA AVE	160	459-095-18	3,539	2	3,539	3,539	7342	4,806	\$17,908.07	\$2,103.66	\$1,562.05	\$21,573.78
433 BEGONIA AVE 2	161	938-011-15	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
433 BEGONIA AVE 1	162	938-011-14	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
431 & 431 1/2 BEGONIA AVE	163	459-095-16	3,540	2	3,540	3,540	7342	4,807	\$17,910.55	\$2,103.95	\$1,562.27	\$21,576.77
429 & 429 1/2 BEGONIA AVE	164	459-095-15	3,538	2	3,538	3,538	7342	4,806	\$17,906.53	\$2,103.48	\$1,561.92	\$21,571.93
427 BEGONIA AVE 2	165	938-014-59	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
427 BEGONIA AVE 1	166	938-014-58	1,769	1	1,769	1,769	3671	2,403	\$8,953.27	\$1,051.74	\$780.96	\$10,785.97
425 BEGONIA AVE	167	459-095-13	3,536	1	3,536	3,536	3671	3,581	\$13,341.83	\$1,567.26	\$1,163.76	\$16,072.85
423 BEGONIA AVE & 2321 1ST ST	168	459-102-19	3,541	2	3,541	3,541	7342	4,808	\$17,912.78	\$2,104.21	\$1,562.46	\$21,579.46
421 & 421 1/2 BEGONIA AVE	169	459-102-18	3,540	2	3,540	3,540	7342	4,807	\$17,911.49	\$2,104.05	\$1,562.35	\$21,577.90
419 BEGONIA AVE	170	459-102-17	3,540	1	3,540	3,540	3671	3,584	\$13,352.26	\$1,568.49	\$1,164.67	\$16,085.42
417 BEGONIA AVE	171	459-102-16	3,540	1	3,540	3,540	3671	3,583	\$13,351.56	\$1,568.41	\$1,164.61	\$16,084.58
415 & 415 1/2 BEGONIA AVE	172	459-102-15	3,540	2	3,540	3,540	7342	4,807	\$17,911.47	\$2,104.06	\$1,562.35	\$21,577.88
426 & 426 1/2 BEGONIA AVE	173	459-096-10	3,545	2	3,545	3,545	7342	4,810	\$17,922.71	\$2,105.38	\$1,563.33	\$21,591.42
428 & 428 1/2 BEGONIA AVE	174	459-096-09	3,544	2	3,544	3,544	7342	4,810	\$17,921.73	\$2,105.26	\$1,563.25	\$21,590.24
430 & 430 1/2 BEGONIA AVE	175	459-096-08	3,543	2	3,543	3,543	7342	4,809	\$17,919.49	\$2,105.00	\$1,563.05	\$21,587.54
432 & 432 1/2 BEGONIA AVE	176	459-096-07	3,543	2	3,543	3,543	7342	4,809	\$17,918.78	\$2,104.92	\$1,562.99	\$21,586.69
434 BEGONIA AVE	177	459-096-06	3,543	1	3,543	3,543	3671	3,585	\$13,358.70	\$1,569.25	\$1,165.23	\$16,093.18
436 BEGONIA AVE	178	459-096-26	3,542	1	3,542	3,542	3671	3,585	\$13,357.91	\$1,569.15	\$1,165.16	\$16,092.22
438 & 438 1/2 BEGONIA AVE	179	459-096-25	3,542	2	3,542	3,542	7342	4,809	\$17,916.35	\$2,104.63	\$1,562.78	\$21,583.76
440 & 440 1/2 BEGONIA AVE	180	459-096-24	3,542	2	3,542	3,542	7342	4,808	\$17,915.36	\$2,104.52	\$1,562.69	\$21,582.57
442 BEGONIA AVE	181	459-096-23	4,270	1	4,270	4,270	3671	4,070	\$15,165.53	\$1,781.49	\$1,322.83	\$18,269.86
444 BEGONIA AVE	182	459-096-22	5,903	1	5,903	5,903	3671	5,159	\$19,221.76	\$2,257.98	\$1,676.64	\$23,156.39
500 BEGONIA AVE	183	459-095-11	3,543	1	3,543	3,543	3671	3,586	\$13,359.43	\$1,569.33	\$1,165.29	\$16,094.05
502 & 502 1/2 BEGONIA AVE	184	459-095-10	3,542	2	3,542	3,542	7342	4,809	\$17,916.04	\$2,104.60	\$1,562.75	\$21,583.39
504 & 504 1/2 BEGONIA AVE	185	459-095-09	3,542	2	3,542	3,542	7342	4,809	\$17,916.23	\$2,104.62	\$1,562.77	\$21,583.62
506 & 506 1/2 BEGONIA AVE	186	459-095-08	3,541	2	3,541	3,541	7342	4,808	\$17,915.16	\$2,104.49	\$1,562.67	\$21,582.32
508 & 508 1/2 BEGONIA AVE	187	459-095-07	3,542	2	3,542	3,542	7342	4,809	\$17,916.49	\$2,104.65	\$1,562.79	\$21,583.93
510 BEGONIA AVE A	188	938-013-32	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96

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Property Address	Asmt No.	Assessor's Parcel Number	Parcel Area (sf)	Assigned Connections	Aesthetics Benefit Area	Safety Benefit Area	Connection Benefit Area	Assessed Benefit Area	Total Construction Costs	Incidental Expenses	Financial Costs	Preliminary Total Assessment
510 BEGONIA AVE B	189	938-013-33	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
512 & 512 1/2 BEGONIA AVE	190	459-093-05	3,555	2	3,555	3,555	7342	4,817	\$17,948.55	\$2,108.41	\$1,565.58	\$21,622.55
514 BEGONIA AVE	191	938-016-02	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
514 BEGONIA AVE B	192	938-016-03	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
516 BEGONIA AVE	193	938-012-63	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
516 BEGONIA AVE	194	938-012-64	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
518 & 518 1/2 BEGONIA AVE	195	459-093-02	3,526	2	3,526	3,526	7342	4,798	\$17,875.50	\$2,099.83	\$1,559.21	\$21,534.54
520 BEGONIA AVE	196	938-01-690	1,758	1	1,758	1,758	3671	2,396	\$8,925.96	\$1,048.53	\$778.58	\$10,753.07
520 1/2 BEGONIA AVE	197	938-01-691	1,758	1	1,758	1,758	3671	2,396	\$8,925.94	\$1,048.53	\$778.58	\$10,753.05
600 BEGONIA AVE	198	459-086-11	3,537	1	3,537	3,537	3671	3,582	\$13,345.26	\$1,567.67	\$1,164.06	\$16,076.99
602 & 602 1/2 BEGONIA AVE	199	459-086-10	3,540	2	3,540	3,540	7342	4,807	\$17,910.90	\$2,103.99	\$1,562.30	\$21,577.19
604 & 604 1/2 BEGONIA AVE	200	459-086-09	3,539	2	3,539	3,539	7342	4,807	\$17,909.46	\$2,103.82	\$1,562.18	\$21,575.46
606 BEGONIA AVE	201	459-086-08	3,539	1	3,539	3,539	3671	3,582	\$13,348.57	\$1,568.06	\$1,164.35	\$16,080.97
608 BEGONIA AVE	202	938-015-61	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
608 BEGONIA AVE 1/2	203	938-015-60	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
610 & 610 1/2 BEGONIA AVE	204	459-086-06	3,539	2	3,539	3,539	7342	4,807	\$17,908.65	\$2,103.73	\$1,562.10	\$21,574.48
612 & 612 1/2 BEGONIA AVE	205	459-086-05	3,539	2	3,539	3,539	7342	4,807	\$17,910.22	\$2,103.91	\$1,562.24	\$21,576.37
614 & 614 1/2 BEGONIA AVE	206	459-086-04	3,540	2	3,540	3,540	7342	4,807	\$17,912.10	\$2,104.13	\$1,562.41	\$21,578.63
616 BEGONIA AVE 1	207	938-014-52	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
616 BEGONIA AVE 2	208	938-014-53	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
618 & 618 1/2 BEGONIA AVE	209	459-086-02	3,514	2	3,514	3,514	7342	4,790	\$17,846.26	\$2,096.40	\$1,556.66	\$21,499.32
620 BEGONIA AVE	210	938-017-19	1,759	1	1,759	1,759	3671	2,396	\$8,928.43	\$1,048.82	\$778.79	\$10,756.04
620 BEGONIA AVE 1/2	211	938-017-20	1,759	1	1,759	1,759	3671	2,396	\$8,928.43	\$1,048.82	\$778.79	\$10,756.04
700 BEGONIA AVE A	212	938-012-28	1,761	1	1,761	1,761	3671	2,398	\$8,933.39	\$1,049.41	\$779.23	\$10,762.03
700 BEGONIA AVE B	213	938-012-29	1,761	1	1,761	1,761	3671	2,398	\$8,933.39	\$1,049.41	\$779.23	\$10,762.03
702 & 704 BEGONIA AVE	214	459-083-03	5,281	2	5,281	5,281	7342	5,968	\$22,235.17	\$2,611.96	\$1,939.49	\$26,786.62
706 & 706 1/2 BEGONIA AVE	215	459-083-02	5,337	2	5,337	5,337	7342	6,006	\$22,376.28	\$2,628.54	\$1,951.80	\$26,956.62
2407 E COAST HW	216	459-083-01	7,087	1	0	7,087	3671	3,586	\$13,361.06	\$1,569.52	\$1,165.44	\$16,096.01
2411 E COAST HW	217	459-083-12	5,467	1	0	5,467	3671	3,046	\$11,349.08	\$1,333.17	\$989.94	\$13,672.19
2421 E COAST HW	218	459-083-11	5,283	1	0	5,283	3671	2,985	\$11,120.54	\$1,306.33	\$970.00	\$13,396.87
2435 E COAST HW	219	459-083-10	5,240	1	0	5,240	3671	2,970	\$11,067.51	\$1,300.10	\$965.38	\$13,332.99
2441,2443, 2445 E COAST HW	220	459-083-09	8,123	3	0	0	11013	3,671	\$13,677.67	\$1,606.71	\$1,193.05	\$16,477.44
711 CARNATION AVE	221	459-083-08	3,546	1	3,546	3,546	3671	3,588	\$13,367.18	\$1,570.24	\$1,165.97	\$16,103.39
705 CARNATION AVE	222	459-083-07	3,519	1	3,519	3,519	3671	3,570	\$13,300.54	\$1,562.41	\$1,160.16	\$16,023.11
703 & 703 1/2 CARNATION AVE	223	459-083-06	3,541	2	3,541	3,541	7342	4,808	\$17,913.86	\$2,104.34	\$1,562.56	\$21,580.76
701 CARNATION AVE 1	224	938-014-22	1,755	1	1,755	1,755	3671	2,394	\$8,918.49	\$1,047.65	\$777.99	\$10,744.07
701 CARNATION AVE 2	225	938-014-23	1,755	1	1,755	1,755	3671	2,394	\$8,918.49	\$1,047.65	\$777.99	\$10,744.07
621 CARNATION 1/2	226	938-013-08	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
621 CARNATION	227	938-013-07	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96
619 & 619 1/2 CARNATION AVE	228	459-086-20	3,540	2	3,540	3,540	7342	4,807	\$17,911.22	\$2,104.03	\$1,562.33	\$21,577.57
617 CARNATION AVE 1/2	229	938-011-44	2,654	1	2,654	2,654	3671	2,993	\$11,151.53	\$1,309.97	\$972.71	\$13,434.21
617 CARNATION AVE	230	938-011-45	2,654	1	2,654	2,654	3671	2,993	\$11,151.53	\$1,309.97	\$972.71	\$13,434.21
615 CARNATION AVE 1	231	938-010-01	2,654	1	2,654	2,654	3671	2,993	\$11,151.53	\$1,309.97	\$972.71	\$13,434.21
613 CARNATION AVE	232	938-010-02	2,654	1	2,654	2,654	3671	2,993	\$11,151.53	\$1,309.97	\$972.71	\$13,434.21
611 & 611 1/2 CARNATION AVE	233	459-086-17	3,538	2	3,538	3,538	7342	4,806	\$17,906.38	\$2,103.46	\$1,561.91	\$21,571.75
609 & 609 1/2 CARNATION AVE	234	459-086-16	3,538	2	3,538	3,538	7342	4,806	\$17,907.40	\$2,103.58	\$1,562.00	\$21,572.98
607 & 607 1/2 CARNATION AVE	235	459-086-15	3,539	2	3,539	3,539	7342	4,807	\$17,908.45	\$2,103.70	\$1,562.09	\$21,574.24

Appendix A - Assessment Calculations

Property Address	Asmt No.	Assessor's Parcel Number	Parcel Area (sf)	Assigned Connections	Aesthetics Benefit Area	Safety Benefit Area	Connection Benefit Area	Assessed Benefit Area	Total Construction Costs	Incidental Expenses	Financial Costs	Preliminary Total Assessment	
605 & 605 1/2 CARNATION AVE	236	459-086-14	3,539	2	3,539	3,539	7342	4,807	\$17,910.11	\$2,103.90	\$1,562.23	\$21,576.24	
603 CARNATION AVE 1/2	237	938-014-73	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96	
603 CARNATION AVE	238	938-014-72	1,770	1	1,770	1,770	3671	2,404	\$8,955.75	\$1,052.03	\$781.18	\$10,788.96	
601 & 601 1/2 CARNATION AVE	239	459-086-12	3,539	2	3,539	3,539	7342	4,807	\$17,909.69	\$2,103.85	\$1,562.20	\$21,575.74	
521 & 521 1/2 CARNATION AVE	240	459-093-22	3,457	2	3,457	3,457	7342	4,752	\$17,705.89	\$2,079.91	\$1,544.42	\$21,330.22	
519 CARNATION AVE	241	459-093-21	3,552	1	3,552	3,552	3671	3,592	\$13,381.66	\$1,571.94	\$1,167.23	\$16,120.83	
517 & 517 1/2 CARNATION AVE	242	459-093-20	3,552	2	3,552	3,552	7342	4,815	\$17,941.32	\$2,107.57	\$1,564.95	\$21,613.84	
515 CARNATION AVE	243	459-093-19	3,552	1	3,552	3,552	3671	3,592	\$13,382.30	\$1,572.02	\$1,167.29	\$16,121.60	
513 CARNATION AVE 1/2	244	938-014-06	1,776	1	1,776	1,776	3671	2,408	\$8,970.65	\$1,053.78	\$782.48	\$10,806.91	
513 CARNATION AVE	245	938-014-05	1,776	1	1,776	1,776	3671	2,408	\$8,970.65	\$1,053.78	\$782.48	\$10,806.91	
511 & 511 1/2 CARNATION AVE	246	459-093-17	3,552	2	3,552	3,552	7342	4,816	\$17,942.03	\$2,107.65	\$1,565.02	\$21,614.70	
509 & 509 1/2 CARNATION AVE	247	459-093-16	3,552	2	3,552	3,552	7342	4,816	\$17,942.43	\$2,107.70	\$1,565.05	\$21,615.17	
507 & 507 1/2 CARNATION AVE	248	459-093-15	3,553	2	3,553	3,553	7342	4,816	\$17,943.50	\$2,107.82	\$1,565.14	\$21,616.46	
505 & 505 1/2 CARNATION AVE	249	459-093-14	3,541	2	3,541	3,541	7342	4,808	\$17,912.75	\$2,104.21	\$1,562.46	\$21,579.42	
503 CARNATION AVE 1/2	250	938-013-92	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95	
503 CARNATION AVE	251	938-013-91	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95	
501 CARNATION AVE	252	459-093-12	3,541	1	3,541	3,541	3671	3,584	\$13,353.83	\$1,568.67	\$1,164.80	\$16,087.30	
441 CARNATION AVE 1/2	253	938-011-33	1,760	1	1,760	1,760	3671	2,397	\$8,930.91	\$1,049.11	\$779.01	\$10,759.03	
441 CARNATION AVE	254	938-011-32	1,760	1	1,760	1,760	3671	2,397	\$8,930.91	\$1,049.11	\$779.01	\$10,759.03	
439 CARNATION AVE 1/2	255	938-014-81	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95	
439 CARNATION AVE	256	938-014-80	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95	
437 CARNATION AVE	257	459-096-19	3,542	1	3,542	3,542	3671	3,585	\$13,356.02	\$1,568.93	\$1,165.00	\$16,089.95	
435 CARNATION AVE 1/2	258	938-011-35	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95	
435 CARNATION AVE	259	938-011-34	1,771	1	1,771	1,771	3671	2,404	\$8,958.23	\$1,052.32	\$781.39	\$10,791.95	
433 CARNATION AVE	260	459-096-17	3,543	1	3,543	3,543	3671	3,586	\$13,360.10	\$1,569.41	\$1,165.35	\$16,094.86	
431 CARNATION AVE	261	459-096-16	3,542	1	3,542	3,542	3671	3,585	\$13,357.98	\$1,569.16	\$1,165.17	\$16,092.30	
429A & 429B CARNATION AVE	262	459-096-15	3,544	2	3,544	3,544	7342	4,810	\$17,920.86	\$2,105.16	\$1,563.17	\$21,589.19	
427 CARNATION AVE	263	459-096-14	3,543	1	3,543	3,543	3671	3,586	\$13,359.72	\$1,569.37	\$1,165.32	\$16,094.41	
425 CARNATION AVE	264	459-096-13	3,544	1	3,544	3,544	3671	3,587	\$13,363.28	\$1,569.78	\$1,165.63	\$16,098.69	
423 CARNATION AVE	265	459-096-12	3,544	1	3,544	3,544	3671	3,586	\$13,361.24	\$1,569.54	\$1,165.45	\$16,096.23	
2420 & 2422 1ST AVE	266	459-096-11	3,543	2	3,543	3,543	7342	4,809	\$17,919.49	\$2,105.00	\$1,563.05	\$21,587.54	
OLD SCHOOL PARK	267	459-011-20	13,223	1	13,223	13,223	3671	10,039	\$37,405.01	\$4,393.96	\$3,262.70	\$45,061.67	
700 & 700 1/2 CARNATION AVE	268	459-031-03	3,539	2	3,539	3,539	7342	4,807	\$17,908.55	\$2,103.72	\$1,562.10	\$21,574.36	
Totals									1,033,866	\$3,852,050.40	\$452,500.00	\$336,000.00	\$4,640,550.40



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