




# Community Facilities District No. 2 Annual Special Tax Report

*Fiscal Year Ending June 30, 2026*

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# Colton Joint Unified School District

2026 / 2027



SDFA

KeyAnalytics

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# Table of Contents


**Introduction ---------- 1**

**I. CFD Background ---------- 3**

A. Location ---------- 3
B. Formation ---------- 3
C. Bonds ---------- 5

**II. Fiscal Year 2025/2026 Annual Special Tax Levy ---------- 6**

A. Special Tax Levy ---------- 7
B. Annual Special Tax Collections and Delinquencies ---------- 8

**III. Fund and Account Activity and Balances ---------- 9**

A. County Tax Collection Fund ---------- 9
B. Fiscal Agent Accounts ---------- 9

**IV. Senate Bill 165 ---------- 11**

A. Authorized Facilities ---------- 11
B. 2004 Special Tax Bonds ---------- 12
C. 2012 Special Tax Refunding Bonds ---------- 13
D. Special Taxes ---------- 14

**V. Annual Special Tax Requirement ---------- 15**

A. Annual Special Tax Requirement ---------- 15
B. Administrative Expense Budget ---------- 16

**VI. Special Tax Classification ---------- 17**

A. Developed Property ---------- 17

**VII. Fiscal Year 2026/2027 Special Tax Levy ---------- 18**

Exhibit A – Rate and Method of Apportionment
Exhibit B – CFD Boundary Map
Exhibit C – Assessor's Parcel Maps
Exhibit D – 2012 Special Tax Refunding Bonds Debt Service Schedule
Exhibit E – Delinquent Annual Special Tax Report
Exhibit F – Summary of Transactions for Fiscal Agent Accounts
Exhibit G – Annual Special Tax Roll for Fiscal Year 2026/2027

# Introduction

Community Facilities District No. 2 ("CFD No. 2") of the Colton Joint Unified School District (the "School District") was formed pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 2 is authorized under the Act to levy special taxes (the "Special Taxes") to pay for the costs of certain public facilities (the "Authorized Facilities") and to issue bonds payable from the Special Taxes.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 2 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2026/2027. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the "RMA") which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Fiscal Agent Agreement, dated August 1, 2012, (the "FAA") between the School District and U.S. Bank, National Association acting as Fiscal Agent (the "Fiscal Agent").

This Report is organized into the following Sections:

**Section I – CFD Background**

Section I provides background information relating to the formation of CFD No. 2 and the long-term obligations issued to finance the Authorized Facilities.

**Section II – Fiscal Year 2025/2026 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2025/2026 and an accounting of the remaining collections.

**Section III – Fund and Account Balances**

Section III examines the financial activity within the funds and accounts associated with CFD No. 2.

**Section IV – Senate Bill 165**

Section IV provides information required under Senate Bill 165 ("SB 165") regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 2 for Fiscal Year 2025/2026.

**Section V – Annual Special Tax Requirement**

Section V calculates the annual special tax requirement based on the obligations of CFD No. 2 for Fiscal Year 2026/2027.

**Section VI – Special Tax Classification**

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2.

**Section VII – Fiscal Year 2026/2027 Special Tax Levy**

Section VII provides the Fiscal Year 2026/2027 Special Tax levy based on updated Special Tax classifications and the annual special tax requirement.

# I. CFD Background

This Section provides background information regarding the formation of CFD No. 2 and the bonds issued to fund the Authorized Facilities.

## A. Location

CFD No. 2 consists of four non-contiguous residential neighborhoods which are in the Cities of San Bernardino and Loma Linda and in the unincorporated area of Bloomington in the County of San Bernardino. The names of the neighborhoods are Barton's Crossing, Cedar Ranch, Western Pacific and Laurel Heights. For reference, the boundary map of CFD No. 2 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

## B. Formation

CFD No. 2 was formed and established by the School District on July 19, 2001 under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 2, and a landowner election at which the qualified electors of CFD No. 2 authorized CFD No. 2 to incur bonded indebtedness in an amount not to exceed $15,000,000 and approved the levy of Annual Special Taxes.

On March 27, 2003, a landowner election was held of the qualified electors of four (1) additional residential projects authorized Annexation No. 1 of real property into CFD No. 2.

On March 27, 2003, a landowner election was held of the qualified electors of four (1) additional residential projects authorized Annexation No. 2 of real property into CFD No. 2.

CFD No. 2 was formed to finance the acquisition/construction of school facilities that will directly or indirectly serve students generated from residential units constructed within CFD No. 2.

The table below provides information related to the formation of CFD No. 2.

**Board Actions Related to Formation of CFD No. 2**

| Resolution | Board Meeting Date | Resolution Number |
|---|---|---|
| **Original CFD No. 2** | | |
| Resolution of Intention | May 10, 2001 | 01-09 |
| Resolution to Incur Bonded Indebtedness | July 19, 2001 | 01-25 |
| Resolution of Election Results | July 19, 2001 | 01-26 |
| Resolution of Formation | July 19, 2001 | 01-24 |
| Special Tax Ordinance | July 19, 2001 | 01-27 |
| **Annexation No. 1** | | |
| Resolution of Intention | February 20, 2003 | 03-03 |
| Resolution of Election Results | March 27, 2003 | 03-07 |
| Resolution of Formation | March 27, 2003 | 03-05 |
| Special Tax Ordinance | July 19, 2001 | 01-27 |
| **Annexation No. 2** | | |
| Resolution of Intention | February 20, 2003 | 03-04 |
| Resolution of Election Results | March 27, 2003 | 03-08 |
| Resolution of Formation | March 27, 2003 | 03-06 |
| Special Tax Ordinance | July 19, 2001 | 01-27 |

A Notice of Special Tax Lien was recorded in the real property records of the County of San Bernardino ("County") on April 25, 2001, as Document No. 2001-0298615 on all property within CFD No. 2.

Subsequently, an additional Notice of Special Tax Lien was recorded in the real property records of the County for each annexation as follows:

1. April 8, 2003, as Document No. 2003-0229621 on all property within the boundaries of Annexation No. 1 of CFD No. 2.

2. April 8, 2003, as Document No. 2003-0229622 on all property within the boundaries of Annexation No. 2 of CFD No. 2.

## C. Bonds

### 1. 2004 Special Tax Bonds

On September 30, 2004, the 2004 Special Tax Bonds of the Colton Joint Unified School District Community Facilities District No. 2 ("2004 Bonds") were issued in the amount of $4,405,000. The 2004 Bonds were authorized and issued under and subject to the terms of the Indenture, dated September 4, 2004, for the benefit of the School District, and the Act. The 2004 Bonds are being issued to (a) finance certain elementary and secondary school facilities for the School District, (b) fund the reserve account securing the 2004 Bonds, (c) pay certain costs of issuing the 2004 Bonds, and (d) fund capitalized interest on the 2004 Bonds through September 1, 2005. For more information regarding the use of the 2004 Bond proceeds please see Section IV of this Report.

### 2. 2012 Special Tax Refunding Bonds

On August 6, 2012, the 2012 Special Tax Refunding Bonds of the Colton Joint Unified School District Community Facilities District No. 2 ("2012 Bonds") were issued in the amount of $4,460,000. The 2012 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated August 1, 2012 ("2012 FAA"), for the benefit of the School District, and the Act. The 2012 Bonds are being issued to (a) refund, on a current basis, all of the outstanding 2004 Bonds, (b) fund the reserve fund for the 2012 Bonds, and (c) pay certain costs of issuing the 2012 Bonds. For more information regarding the use of the 2012 Bond proceeds please see Section IV of this Report.

# II. Fiscal Year 2025/2026 Annual Special Tax Levy

Each Fiscal Year, CFD No. 2 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2025/2026.

## A. Special Tax Levy

The Special Tax levy for Fiscal Year 2025/2026 is summarized by Special Tax classification in the table below.

### Fiscal Year 2025/2026
### Annual Special Tax Levy

| Land Use Classification | Sq. Footage | Parcels | Number of Taxable Units/Lots/Acres | Applied Annual Special Tax Rate [1] | Total Assigned Annual Special Taxes [2] |
|---|---|---|---|---|---|
| **Original** | | | | | |
| A - Apartment | N/A | 0 | 0 Units | $583.74 | $0.00 |
| B - SFD | Less than 1,250 Sq. Ft. | 0 | 0 Units | $714.00 | 0.00 |
| C - SFD | 1,250 - 1,499 Sq. Ft. | 0 | 0 Units | $889.74 | 0.00 |
| D - SFD | 1,500 - 1,749 Sq. Ft. | 35 | 35 Units | $1,035.68 | 36,878.46 |
| E - SFD | 1,750 - 1,999 Sq. Ft. | 100 | 100 Units | $1,181.62 | 121,005.00 |
| F - SFD | 2,000 - 2,249 Sq. Ft. | 88 | 88 Units | $1,327.56 | 120,509.18 |
| G - SFD | 2,250 - 2,499 Sq. Ft. | 8 | 8 Units | $1,473.50 | 12,020.48 |
| H - SFD | Greater than 2,500 Sq. Ft. | 21 | 21 Units | $1,693.20 | 36,339.10 |
| Non-Residential | N/A | 0 | 0 Lots | $0.00 | 0.00 |
| **Developed Property** | | **252** | **252 Units** | **N/A** | **$326,752.22** |
| **Undeveloped Property** | | **0** | **3.208 Acres** | **N/A** | **0.00** |
| **County Collection Fee [3]** | | **252** | **N/A** | **N/A** | **75.60** |
| **Annexations** | | | | | |
| A - Apartment | N/A | 0 | 0 Units | $583.74 | $0.00 |
| B - SFD | Less than 1,250 Sq. Ft. | 0 | 0 Units | $714.00 | 0.00 |
| C - SFD | 1,250 - 1,499 Sq. Ft. | 0 | 0 Units | $889.74 | 0.00 |
| D - SFD | 1,500 - 1,749 Sq. Ft. | 0 | 0 Units | $1,035.68 | 0.00 |
| E - SFD | 1,750 - 1,999 Sq. Ft. | 0 | 0 Units | $1,181.62 | 0.00 |
| F - SFD | 2,000 - 2,249 Sq. Ft. | 0 | 0 Units | $1,553.54 | 0.00 |
| G - SFD | 2,250 - 2,499 Sq. Ft. | 0 | 0 Units | $1,614.74 | 0.00 |
| H - SFD | 2,500 - 2,749 Sq. Ft. | 9 | 9 Units | $1,675.94 | 15,838.02 |
| I - SFD | 2,750 - 2,999 Sq. Ft. | 2 | 2 Units | $1,799.90 | 3,779.92 |
| J - SFD | 3,000 - 3,299 Sq. Ft. | 11 | 11 Units | $1,881.50 | 21,732.04 |
| K - SFD | Greater than 3,250 Sq Ft. | 35 | 35 Units | $2,063.52 | 75,837.30 |
| Non-Residential | N/A | 0 | 0 Lots | $0.00 | 0.00 |
| **Developed Property** | | **57** | **57 Units** | **N/A** | **$117,187.28** |
| **Undeveloped Property** | | **0** | **0 Acres** | **N/A** | **0.00** |
| **County Collection Fee [3]** | | **57** | **N/A** | **N/A** | **17.10** |
| **Total** | **N/A** | **309** | **309 Units** | **N/A** | **$444,032.20** |

[1] The Special Tax rates shown are for the initial property which were developed and first levied in Fiscal Year 2001/02. Individual parcel Special Tax rates may vary based on year developed.
[2] The totals may not calculate across as parcels were permitted in different fiscal years.
[3] The County of San Bernardino's $0.30 per parcel collection fee, included in the amount billed on the tax roll.

## B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2, as of June 30, 2026, for Fiscal Year 2025/2026 and prior Fiscal Years are summarized in the table below. Based on the Foreclosure Covenant outlined in the FAA and the current delinquency rates, no parcels exceed the foreclosure threshold. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

**CFD No. 2**
**Annual Special Tax Collections and Delinquencies**

| Fiscal Year | Subject Fiscal Year | | | | | June 30, 2026 | |
|---|---|---|---|---|---|---|---|
| | Aggregate Special Tax | Parcels Delinquent | Amount Collected | Amount Delinquent | Delinquency Rate | Remaining Amount Delinquent | Remaining Delinquency Rate |
| 2021/2022 | $411,232.34 | 4 | $408,238.11 | $2,994.23 | 0.73% | $0.00 | 0.00% |
| 2022/2023 | 418,241.04 | 6 | 414,181.40 | 4,059.64 | 0.97% | 0.00 | 0.00% |
| 2023/2024 | 431,022.24 | 7 | 425,046.27 | 5,975.97 | 1.39% | 0.00 | 0.00% |
| 2024/2025 | 436,279.14 | 1 | 434,808.78 | 1,470.36 | 0.34% | 0.00 | 0.00% |
| 2025/2026 | 444,032.20 | 1 | 442,535.72 | 1,496.48 | 0.34% | 1,496.48 | 0.34% |

# III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are held and transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2012 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2.

## A. County Tax Collection Fund

Special Taxes are collected by the County tax collector in the Special Tax Collection Fund.

The balances, as of June 30, 2026, of the account(s) at the County are listed in the following table.

**Fund and Account Balances**
**as of June 30, 2026**

| Account Name | | Balance |
|---|---|---|
| Special Tax Collection Fund | | $2,938,895.85 |
| **Total** | | **$2,938,895.85** |

## B. Fiscal Agent Accounts

Funds and accounts associated with the 2012 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the Indenture.

The balances, as of June 30, 2026, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the following table. Exhibit F contains a

detailed listing of the transactions within these funds for Fiscal Year 2025/2026.

**Fund and Account Balances**
**as of June 30, 2026**

| Account Name | Account Number | Balance |
|---|---|---|
| Bond Fund | 164083000 | $10.10 |
| Reserve Fund | 164083001 | 398,186.55 |
| **Total** | | **$398,196.65** |

# IV. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act ("SB 165"), requires any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001 in accordance with Sections 50075.1 and 53410 of the California Government Code.

## A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended ("Act"), CFD No. 2 can only be used to fund the Authorized Facilities as outlined at the time of formation. The following is an excerpt taken from the ROI to establish CFD No. 2 which describes the Authorized Facilities.

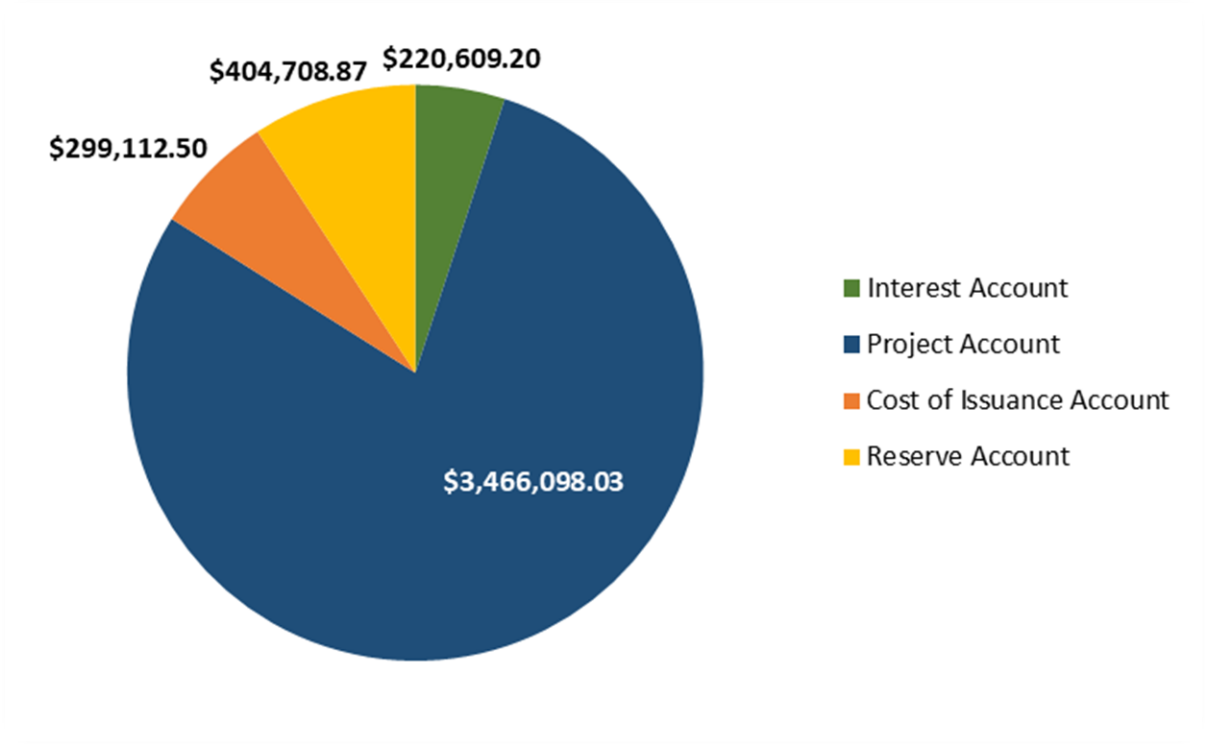
> *Amounts necessary to provide (1) financing for the purchase, construction, modification, expansion, improvement or rehabilitation of real or tangible property including all furnishings, equipment and supplies which have a useful life of five years or longer including equipment, real property and tangible property with an estimated useful life of five years and (2) the incidental expenses to be incurred with financing the Facilities and forming and administering the CFD.*

## B. 2004 Special Tax Bonds

### 1. Bond Proceeds

In accordance with the 2004 Indenture for the 2004 Bonds, the total bond proceeds of $4,405,000 minus $14,471.40 in original issue discount were deposited into the funds and accounts as shown in the graph below.

**2004 Bond Proceeds**

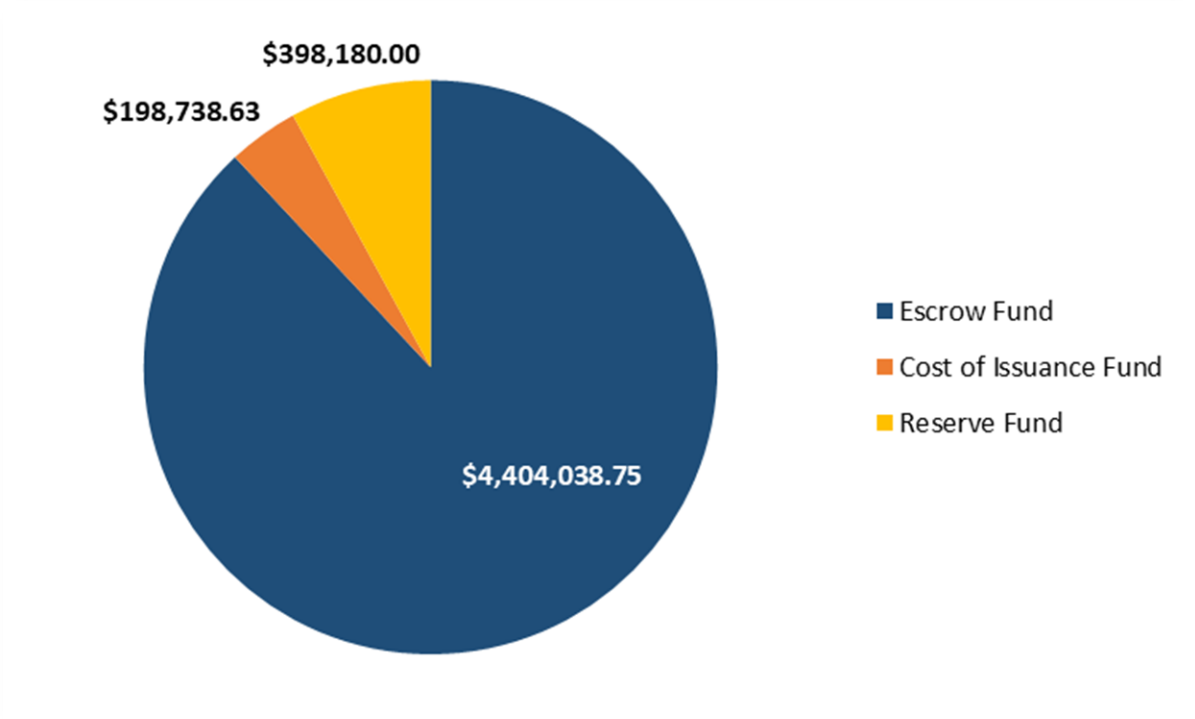


## C. 2012 Special Tax Refunding Bonds

### 1. Bond Proceeds

In accordance with the 2012 FAA for the 2012 Bonds, the total bond proceeds of $4,460,000 minus $64,610.95 in original issue discount plus bond funds from the 2004 Bonds were deposited into the funds and accounts as shown in the graph below.

**2012 Bond Proceeds**



## D. Special Taxes

CFD No. 2 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The tables below present a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2.

**County Activity**
**Fiscal Year 2025/2026**

| | | |
|---|---|---|
| **Balance as of July 1, 2025** | | **$2,711,479.56** |
| Accruals | | $575,437.47 |
| Special Tax Collections | $456,527.06 | |
| Interest Collected on Special Taxes | 118,910.41 | |
| Expenditures | | ($348,021.18) |
| Transfer for Debt Service (Principal) | ($220,000.00) | |
| Transfer for Debt Service (Interest) | (119,255.98) | |
| Bank Fees | (2,172.50) | |
| Administrative Costs | (6,592.70) | |
| **Balance as of June 30, 2026** | | **$2,938,895.85** |

**Trustee Activity**
**Fiscal Year 2025/2026**

| | | |
|---|---|---|
| **Balance as of July 1, 2025** | | **$398,195.11** |
| Accruals | | $339,276.54 |
| Deposits from County | $339,255.98 | |
| Investment Earnings | 20.56 | |
| Expenditures | | ($339,275.00) |
| Transfer for Debt Service (Principal) | ($220,000.00) | |
| Transfer for Debt Service (Interest) | (119,275.00) | |
| Accrual Adjustment | 0.00 | |
| **Balance as of June 30, 2026** | | **$398,196.65** |

# V. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of CFD No. 2 based on the financial obligations for Fiscal Year 2026/2027.

## A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2 are calculated in accordance and pursuant to the RMA. Pursuant to the FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2012 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2. The following table shows the calculation of the annual special tax requirement for Fiscal Year 2026/2027.

**Annual Special Tax Requirement for CFD No. 2**

| | | |
|---|---|---|
| **Fiscal Year 2025/2026 Remaining Sources** | | **$2,938,905.95** |
| County Fund Balance | $2,938,895.85 | |
| Balance of Bond Fund | 10.10 | |
| Anticipated Special Taxes | 0.00 | |
| **Fiscal Year 2025/2026 Remaining Obligations** | | **($2,938,905.95)** |
| September 1, 2026 Interest Payment | ($57,437.50) | |
| September 1, 2026 Principal Payment | (235,000.00) | |
| Authorized Facilities | (2,646,468.45) | |
| **Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)** | | **$0.00** |
| **Fiscal Year 2026/2027 Obligations** | | **($452,135.04)** |
| Administrative Expense Budget | ($25,000.00) | |
| Anticipated Special Tax Delinquencies [1] | (1,523.79) | |
| March 1, 2027 Interest Payment | (52,620.00) | |
| September 1, 2027 Interest Payment | (52,620.00) | |
| September 1, 2027 Principal Payment | (255,000.00) | |
| Authorized Facilities | (65,371.25) | |
| **Fiscal Year 2026/2027 Special Tax Requirement** | | **$452,135.04** |

[1] Assumes the Year End Fiscal Year 2025/2026 delinquency rate of 0.34%.

## B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to finance Authorized Facilities. The estimated Fiscal Year 2026/2027 Administrative Expenses are shown in the table below.

**Fiscal Year 2026/2027 Budgeted Administrative Expenses**

| Administrative Expense | Budget |
|---|---|
| Fiscal Agent | $1,500.00 |
| CFD Admin (City Staff and Tax Consultant) | 12,500.00 |
| County Tax Collection Fees | 92.70 |
| Continuing Disclosure | 750.00 |
| Legal Expenses | 5,000.00 |
| Arbitrage Calculation Fees | 2,500.00 |
| Contingencies | 157.30 |
| Agency Accounting | 2,500.00 |
| **Total Expenses** | **$25,000.00** |

# VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 2.

## A. Developed Property

Building Permits have been issued for 309 Units by the corresponding city within CFD No. 2. According to the County Assessor, all property zoned for residential development within CFD No. 2 has been built and completed with the exception of five lots currently being used as retention basins. The table below summarizes the number of units with Building Permits issued and the fiscal year those units were initially developed.

**Summary of Units**
**Classified as Developed Property**
**Fiscal Year 2026/2027**

| Initial Tax Year | Classification | Total Building Square Footage | Number of Units |
|---|---|---|---|
| 2002/2003 | Developed Property | 265,955 | 141 |
| 2003/2004 | Developed Property | 86,607 | 38 |
| 2004/2005 | Developed Property | 334,137 | 130 |
| **Total** | | **686,699** | **309** |

# VII. Fiscal Year 2026/2027 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the maximum rate, as determined by the provisions of the RMA, in the amount needed to satisfy the annual special tax requirement.

Based on the annual special tax requirement listed in Section V, CFD No. 2 will levy at 97.42% of the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 2 can be found on the table on the following page.

## Fiscal Year 2026/2027
## Annual Special Tax Levy

| Land Use Classification | Sq. Footage | Parcels | Number of Taxable Units/Lots/Acres | Applied Annual Special Tax Rate[1] | Total Assigned Annual Special Taxes[2] |
|---|---|---|---|---|---|
| **Original** | | | | | |
| A - Apartment | N/A | 0 | 0 Units | $594.52 | $0.00 |
| B - SFD | Less than 1,250 Sq. Ft. | 0 | 0 Units | $727.18 | 0.00 |
| C - SFD | 1,250 - 1,499 Sq. Ft. | 0 | 0 Units | $906.18 | 0.00 |
| D - SFD | 1,500 - 1,749 Sq. Ft. | 35 | 35 Units | $1,054.80 | 37,559.48 |
| E - SFD | 1,750 - 1,999 Sq. Ft. | 100 | 100 Units | $1,203.44 | 123,238.50 |
| F - SFD | 2,000 - 2,249 Sq. Ft. | 88 | 88 Units | $1,352.08 | 122,733.88 |
| G - SFD | 2,250 - 2,499 Sq. Ft. | 8 | 8 Units | $1,500.70 | 12,242.40 |
| H - SFD | Greater than 2,500 Sq. Ft. | 21 | 21 Units | $1,724.46 | 37,009.96 |
| Non-Residential | N/A | 0 | 0 Lots | $0.00 | 0.00 |
| **Developed Property** | | **252** | **252 Units** | **N/A** | **$332,784.22** |
| **Undeveloped Property** | | **0** | **3.208 Acres** | **N/A** | **0.00** |
| **Annexations** | | | | | |
| A - Apartment | N/A | 0 | 0 Units | $594.52 | $0.00 |
| B - SFD | Less than 1,250 Sq. Ft. | 0 | 0 Units | $727.18 | 0.00 |
| C - SFD | 1,250 - 1,499 Sq. Ft. | 0 | 0 Units | $906.18 | 0.00 |
| D - SFD | 1,500 - 1,749 Sq. Ft. | 0 | 0 Units | $1,054.80 | 0.00 |
| E - SFD | 1,750 - 1,999 Sq. Ft. | 0 | 0 Units | $1,203.44 | 0.00 |
| F - SFD | 2,000 - 2,249 Sq. Ft. | 0 | 0 Units | $1,582.22 | 0.00 |
| G - SFD | 2,250 - 2,499 Sq. Ft. | 0 | 0 Units | $1,644.54 | 0.00 |
| H - SFD | 2,500 - 2,749 Sq. Ft. | 9 | 9 Units | $1,706.88 | 16,130.52 |
| I - SFD | 2,750 - 2,999 Sq. Ft. | 2 | 2 Units | $1,833.12 | 3,849.68 |
| J - SFD | 3,000 - 3,299 Sq. Ft. | 11 | 11 Units | $1,916.24 | 22,133.32 |
| K - SFD | Greater than 3,250 Sq Ft. | 35 | 35 Units | $2,101.62 | 77,237.30 |
| Non-Residential | N/A | 0 | 0 Lots | $0.00 | 0.00 |
| **Developed Property** | | **57** | **57 Units** | **N/A** | **$119,350.82** |
| **Undeveloped Property** | | **0** | **0 Acres** | **N/A** | **0.00** |
| **Total** | **N/A** | **309** | **309 Units** | **N/A** | **$452,135.04** |

[1] The Special Tax rates shown are for the initial property which were developed and first levied in Fiscal Year 2001/02. Individual parcel Special Tax rates may vary based on year developed.

[2] Totals may not calculate across as parcels were permitted in different years, including the County's $0.30 parcel fee.

# Exhibit A

## Rate and Method of Apportionment

**Exhibit "A"**

**Colton Joint Unified School District**
**Community Facilities District No. 2**

**Rate & Method of Apportionment**
**(The Special Tax Formula)**

The Board of Education of the Colton Joint Unified School District (the "Board") sitting as the legislative body of Community Facilities District No. 2 of Colton Joint Unified School District ("CFD") shall levy and collect a special tax (the "Special Tax") applicable to each Assessor's Parcel located within the boundaries of CFD No. 2. The Special Tax will be levied at the applicable rate as specified herein. Each Assessor's Parcel that is classified as taxable property ("Taxable Property") shall be taxed as set forth below. All property located within the boundaries of CFD No. 2 shall be taxed for the purposes, to the extent and in the manner herein set forth unless exempted by law or by provisions of any of the Sections herein.

**Section 1. Definitions**

**"Annual Maximum Special Tax"** means the applicable maximum special tax to be levied on Taxable Property in each Fiscal Year pursuant to Section 3 herein. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Developed Property is equal to the designated Initial Maximum Special Tax Rate, escalated at a rate of 2% per year. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Undeveloped Property is equal to $2,650 per gross acre, adjusted on July 1 of each year, beginning July 1, 2002, by multiplying the rate in effect for the prior fiscal year by the Construction Cost Index.

**"Annexation Date"** means for properties included within the boundaries of CFD No. 2 at the time of formation, the date on which the resolution establishing CFD No. 2 was adopted by the Governing Board of the Colton Unified School District and for properties which annex to CFD No. 2 subsequent to formation, the date on which the resolution certifying the annexation is adopted by the Governing Board of the Colton Unified School District.

**"Annexation Tax Adjustment Factor"** means the quotient derived by dividing (a) the amount of the Alternative Fee collected pursuant to Section of 65995.5 or 65995.7 of the California Government Code, also referred to as Level II or Level III Fees, applicable as of the Annexation Date by (b) 3.87. However, the Annexation Tax Adjustment Factor will not be less than one (1.0) and not more than three (3.0).

**"Assessor's Parcel"** means a parcel of land as designated on an official map of the San Bernardino County Assessor and for which a discrete identifying parcel number has been assigned.

**"Assigned Special Tax Rate"** means for Developed Property the applicable special tax rate determined in reference to Table II, adjusted on July 1 of each year, beginning July 1, 2002, by multiplying the rate in effect for the prior fiscal year by the Construction Cost Index; provided, however, that the Assigned Special Tax Rate for a parcel shall increase at the rate of 2% per year following the Initial Maximum Special Tax Year for such period.

**"Backup Special Tax Rate"** means for a) CFD property located within TTM 15836 i) prior to the recordation of a final map for TTM 15836 containing at least 76 developable lots, for FY 2001/02 $0.0358 per square foot of developable acreage, and ii) subsequent to recordation of a final map containing at least 76 developable lots, $801 per dwelling unit or lot for FY 2001/02, and b) for all other CFD property, $801 per dwelling unit or lot for FY 2001/02. The Backup Special Tax Rate ≙ shall be adjusted on July 1 of each year, beginning July 1, 2002, by multiplying the rate in effect for the prior fiscal year by the Construction Cost Index; provided, however, that the Backup Special Tax Rate for a parcel shall increase at the rate of 2% per year following the Initial Maximum Special Tax Year for such period.

**"CFD Administrator"** means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the special taxes.

**"Commercial and Industrial Property"** means Developed Property for which the primary purpose and use of the improvements is not residential housing. Such property identified within the boundaries of the CFD will not be subject to the Annual Maximum Special Tax. Such property will be subject to any applicable statutory fees.

**"Construction Cost Index"** means the Marshall & Swift Index for Class 'D' Construction as tabulated by the Office of Public School Construction (OPSC). The annual increase in the index to be in effect for the current fiscal year shall be based upon the last available data as of March 1 of the preceding fiscal year; however any annual increase shall be not more than six-percent (6%) and not less than two-percent (2%). In the event that the Construction Cost Index set forth above is no longer available, the Appeals Board of the CFD shall select a suitable substitute index.

**"CFD"** means Community Facilities District No. 2 of the Colton Joint Unified School District.

**"Developed Property"** means Taxable Property for which a building permit has been issued prior to July 1 of the current Fiscal Year.

**"District"** means the Colton Joint Unified School District.

**"Dwelling Unit"** means any single-family detached (SFD), single-family attached (SFA), condominium, duplex, apartment unit or any other unit intended for residential occupancy.

**"Fiscal Year"** means the period of time commencing on July 1 of any year and ending the following June 30.

**"Gross Acre"** means the gross acreage of a particular parcel without consideration as to right-of-way, easements, streets, etc. For purposes of allocating the Special Tax to Undeveloped Property, the District shall use the gross acreage as it appears on the current assessor's parcel map for such parcel. If the gross acreage for a parcel classified as Taxable Property does not appear on the assessor's parcel map, the gross acreage which appears on a tentative or final subdivision map may be used.

**"Initial CFD Properties"** means the properties identified on the boundary map of the CFD at the time that the CFD was formed.

**"Initial Maximum Special Tax Rate"** means the Assigned Special Tax Rate and the Backup Special Tax Rate applicable to a parcel classified as Taxable Property for the fiscal year in which such parcel is first subject to taxation as Developed Property. For Initial CFD Properties, the Initial Maximum Special Tax Rate is equal to the greater of the Backup Special Tax Rate or the Assigned Special Tax Rate. For all other Taxable Property the Initial Maximum Special Tax Rate is equal to the product of (a) the greater of the Backup Special Tax Rate or the Assigned Special Tax Rate, and (b) the applicable Annexation Tax Adjustment Factor.

**"Initial Maximum Special Tax Year"** means the fiscal year in which a parcel classified as Taxable Property is first classified as Developed Property.

**"Maximum Special Tax Rate"** means the applicable maximum special tax to be levied on Taxable Property in each Fiscal Year pursuant to Section 3 herein. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Developed Property is equal to the designated Initial Maximum Special Tax Rate, escalated at the rate of two-percent (2%) per year. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Undeveloped Property is equal to $2,650 per gross acre, adjusted on July 1 of each year beginning July 1, 2002, by multiplying the rate in effect for the prior fiscal year by the Construction Cost Index.

**"Residential Property"** means Developed Property for which the primary use and purpose of the improvements is residential housing.

**"Taxable Property"** means Developed Property and Undeveloped Property that is not exempt from taxation pursuant to Section 6 and for which the special tax obligation has not been prepaid and/or permanently satisfied.

**"Undeveloped Property"** means Taxable Property that is not classified as Developed Property.

**Section 2. Assignment of Developed Property to Land Use Classes**

On or before July 1 of each year, the District shall classify or cause to be classified all Taxable Property within the boundaries of CFD No. 2 as either Developed Property or Undeveloped Property. For purposes of classification, property shall be designated as Developed Property if a building permit has been issued as of March 1 of the preceding Fiscal Year.

All Developed Property which is Residential Property shall be assigned to one of the designated land use classes listed below:

**Table 1**
**Land Use Classification**

| Land Use Class | Dwelling Type | Square Footage of Dwelling Unit |
|---|---|---|
| A | Apartment | |
| B | SFD | < 1,250 |
| C | SFD | 1,250-1,499 |
| D | SFD | 1,500-1,749 |
| E | SFD | 1,750-1,999 |
| F | SFD | 2,000-2,249 |
| G | SFD | 2,250-2,499 |
| H | SFD | 2,500+ |
| Non-Residential | N/A | N/A |

In assigning each parcel of Developed Property which is Residential Property to a Land Use Class, the square footage to be used is equal to the square footage of each Dwelling Unit to be constructed on the assessor's parcel. The square footage of each Dwelling Unit shall be calculated by determining the habitable space of the improvement (exclusive of garages, carports, overhangs or patios). For purposes of this determination, the District may rely on the square footage of the dwelling unit as identified on the building permit(s) issued by the County of San Bernardino or other issuing agency.

Each parcel of Taxable Property shall be subject to the levy of special taxes for a period not to exceed 30 years from the Initial Maximum Special Tax Year for such parcel.

**Section 3. Initial and Annual Special Tax Rates**

The ^ **Assigned** Special Tax Rates established for Developed Property for Fiscal Year 2001/02 are as follows:

**Table II**
**Assigned Special Tax Rates**

**(Applicable to Initial CFD Properties Only)**

| Land Use Class | FY 2001/02 Tax Rate (per D/U) |
|---|---|
| A | $ 372 |
| B | 455 |
| C | 567 |
| D | 660 |
| E | 753 |
| F | 846 |
| G | 939 |
| H | 1,079 |
| Non-Residential | N/A |

The Assigned Special Tax Rate for a parcel of Developed Property shall escalate on July 1 of each year beginning on July 1, 2002 at the rate of 2% per year.

All Undeveloped Property is subject to a special tax levy equal to the Maximum Special Tax for such fiscal year.

The Maximum Special Tax Rate applicable to a particular parcel classified as Developed Property is equal to the designated Initial Maximum Special Tax Rate, escalated at the rate of two-percent (2%) per year.

**Section 4. Apportionment of the Special Tax**

Commencing in Fiscal Year 2001-02 and for each Fiscal Year thereafter, the Board shall levy up to the Annual Maximum Special Tax Rate that is applicable to each Assessor's Parcel which is classified as Taxable Property in accordance with the following order of priority:

Step 1: Determine the aggregate special tax amount required for the purpose of:

(a) paying principal and interest and other periodic costs on notes, bonds and any other indebtedness of CFD No. 2, anticipated special tax delinquencies based on the prior delinquency experience, the establishment or replenishment of bond reserve funds or other reserve funds, repayment of funds advanced to pay legal, financial and administrative costs associated with formation of the CFD, credit enhancement and liquidity facility fees and other incidental expenses, the proceeds of which are being used to finance the acquisition, design, construction, lease, equipping and/or improvement of educational sites and facilities, and costs attributable to refunding of such indebtedness,

(b) paying directly for the acquisition, design, construction, lease, equipping and/or improvement of educational sites and facilities, and

(c) paying the administrative costs associated with determining, calculating, levying and collecting the special tax for CFD No. 2.

Step 2: To the extent that current available funds are not sufficient to pay the amounts determined in Step 1, apportion the special tax up to the applicable Assigned Special Tax Rate for each parcel classified as Developed Property.

Step 3: To the extent that current available funds and special taxes to be collected pursuant to Step 2 are not sufficient to pay the amounts determined in Step 1, apportion the difference between the aggregate special tax amount determined pursuant to Step 1 the amount to be collected pursuant to Step 2 up to the Maximum Special Tax Rate on all Undeveloped Property that is not exempt from the Special Tax levy.

Step 4: To the extent that current available funds and special taxes to be collected pursuant to Step 2 and Step 3 are not sufficient to pay the amounts determined in Step 1, apportion the difference between the aggregate special tax amount determined pursuant to Step 1 and the amount to be collected pursuant to Step 2 and Step 3 up to the Backup Special Tax Rate on all Developed Property for which the Annual Maximum Special Tax Rate is equal to the Backup Special Tax Rate.

**Section 5. Prepayment of the Special Tax**

The owner of a parcel classified as Developed Property that is subject to the special tax may prepay the entire obligation by paying the calculated prepayment amount as well as any additional administrative expenses associated with the processing of the prepayment. The calculated prepayment amount of a particular parcel is equal to the parcel's Initial Maximum Special Tax Rate multiplied by the applicable Prepayment Factor as shown in Table III.

**Table III**

**Prepayment Factors**

| Years of Tax Remaining | Prepayment Factor |
|---|---|
| 30 | 15.241 |
| 29 | 15.308 |
| 28 | 15.359 |
| 27 | 15.394 |
| 26 | 15.410 |
| 25 | 15.407 |
| 24 | 15.381 |
| 23 | 15.332 |
| 22 | 15.256 |
| 21 | 15.153 |
| 20 | 15.018 |
| 19 | 14.850 |
| 18 | 14.647 |
| 17 | 14.404 |
| 16 | 14.118 |
| 15 | 13.787 |
| 14 | 13.406 |
| 13 | 12.972 |
| 12 | 12.480 |
| 11 | 11.925 |
| 10 | 11.303 |
| 9 | 10.608 |
| 8 | 9.835 |
| 7 | 8.977 |
| 6 | 9/-20 |
| 5 | 6.983 |
| 4 | 5.831 |
| 3 | 4.566 |
| 2 | 3.178 |
| 1 | 1.660 |

**Section 6. Exemptions**

The Special Tax shall not be levied upon Commercial or Industrial Property, public properties and properties exempt from general ad valorem taxes. The Special Tax obligation associated with any Taxable Property within the CFD must be prepaid and permanently satisfied prior to being acquired by any public or private entity for which ordinary ad valorem taxes do not apply. The District may make a determination that such prepayment is not necessary.

**Section 7. Obligation to Disclose the Backup Tax**

All Taxable Property located within a recorded final tract or parcel map and which is not located within TTM 15836 will be relieved simultaneously and permanently from the obligation to pay and disclose the Backup Special Tax Rate if the CFD Administrator determines that, based upon the building permits issued to date, and the presumption that all lots for which building permits have not been issued will be assigned to the land use class corresponding to the smallest dwelling unit size approved for the tract, the aggregate special tax will be equal to or greater than $801 per dwelling unit, adjusted by the Construction Cost Index.

Subsequent to the recordation of a final map for TTM 15836, all Taxable Property located within TTM 15836, will be relieved simultaneously and permanently from the obligation to pay and disclose the Backup Special Tax Rate if the CFD Administrator determines that, based upon the building permits issued to date, and the presumption that all lots for which building permits have not been issued will be assigned to the land use class corresponding to the smallest dwelling unit size approved for the tract, the aggregate annual special tax that will be generated from the final tract will be equal to $60,874, adjusted by the Construction Cost Index.

**Section 8. Manner of Collection**

The Annual Maximum Special Taxes will be collected in the same manner and at the same time as ordinary ad valorem property taxes, and will be subject to the same penalties and procedures, sale and lien priority in the event of delinquencies as provided for ad valorem taxes; provided, however that the CFD may levy and collect such taxes at a different time or in a different manner if necessary to meet its financial obligations.

**Section 9. Board of Appeals**

A three-member Appeals Board, to be appointed by the legislative body of the CFD, shall set forth all rules and further specifics relating to the implementation, interpretation and administration of the special tax formula. Any dispute regarding the allocation or amount of special taxes levied against any particular parcel shall be submitted to the Appeals Board for consideration.

**EXHIBIT "A-2"**

**Colton Joint Unified School District**
**Community Facilities District No. 2**
**Annexation No. 2 (Granite Homes)**

**Rate & Method of Apportionment**

The Board of Education of the Colton Joint Unified School District (the "Board") sitting as the legislative body of Community Facilities District No. 2 of Colton Joint Unified School District ("CFD No. 2") shall levy and collect a special tax (the "Special Tax") applicable to each Assessor's Parcel located within the boundaries of CFD No. 2, Annexation Area No. 2. The Special Tax will be levied at the applicable rate as specified herein. Each Assessor's Parcel that is classified as taxable property ("Taxable Property") shall be taxed as set forth below. All property located within the boundaries of CFD No. 2, Annexation Area No. 2 shall be taxed for the purposes, to the extent and in the manner herein set forth unless exempted by law or by provisions of any of the Sections herein.

Section 1. Definitions

"**Annexation Area No. 1**" means the area identified in the ≙ Boundary Map for Community Facilities District No. 2, Annexation No. 1 of the Colton Joint Unified School District.

"**Annexation Area No. 2**" means the area identified in the ≙ Boundary Map for Community Facilities District No. 2, Annexation No. 2 of the Colton Joint Unified School District.

"**Annual Maximum Special Tax**" means the applicable maximum special tax to be levied on Taxable Property in each Fiscal Year pursuant to Section 3 herein. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Developed Property is equal to the designated Initial Maximum Special Tax Rate, escalated at a rate not to exceed 2% per year. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Undeveloped Property is equal to $4,563 per gross acre, adjusted on July 1 of each year, beginning July 1, 2002, by multiplying the rate in effect for the prior year by the Construction Cost Index.

"**Annexation Date**" means for properties included within the boundaries of CFD No. 2, at the time of formation, the date on which the resolution establishing CFD No. 2 was adopted by the Board of Education of the Colton Unified School District and for properties which annex to CFD No. 2, subsequent to formation, the date on which the resolution certifying the annexation is adopted by the Board of Education of the Colton Joint Unified School District.

"**Annexation Tax Adjustment Factor**" means the quotient derived by dividing (a) the amount of the Alternative Fee collected pursuant to Section of 65995.5 or 65995.7 of the California Government Code, also referred to as Level II or Level III Fees, applicable as of the Annexation Date by (b) 3.87. However, the Annexation Tax Adjustment Factor will not be less than one (1.0) and not more than three (3.0).

"**Assessor's Parcel**" means a parcel of land as designated on an official map of the San Bernardino County Assessor and for which a discrete identifying parcel number has been assigned.

"**Assigned Special Tax Rate**" means for Developed Property the applicable special tax rate determined in reference to Table II, adjusted on July 1 of each year, beginning July 1, 2002, by multiplying the rate in effect for the prior fiscal year by the applicable percentage increase in the Construction Cost Index; provided, however, that the Assigned Special Tax Rate for a parcel shall increase at the rate of 2% per year following the Initial Maximum Special Tax Year for such period.

"**Backup Special Tax Rate**" means for Annexation Area No. 2, $1,160 per dwelling unit or lot for Fiscal Year 2001/02. The Backup Special Tax Rate shall be adjusted on July 1 of each year, beginning July 1, 2002, by multiplying the rate in effect for the prior fiscal year by the Construction Cost Index; provided however, that the Backup Special Tax Rate for a parcel shall increase at the rate of 2% per year following the Initial Maximum Special Tax Year for such parcel.

"**CFD Administrator**" means an official of the District, or designee thereof, responsible for determining the special tax requirement to CFD No. 2 and providing for the levy and collection of the special taxes.

"**Commercial and Industrial Property**" means Developed Property for which the primary purpose and use of the improvements is not residential housing. Such property identified within the boundaries of the CFD will not be subject to the Annual Maximum Special Tax. Such property will be subject to any applicable statutory fees.

"**Construction Cost Index**" means the Marshall & Swift Index for Class 'D' Construction as tabulated by the Office of Public School Construction (OPSC). The annual increase in the index to be in effect for the current fiscal year shall be based upon the last available data as of March 1 of the preceding fiscal year; however any annual increase shall be not more than six-percent (6%) and not less than two-percent (2%). In the event that the Construction Cost Index set forth above is no longer available, the Appeals Board of the CFD shall select a suitable substitute index.

"**CFD**" or "**CFD No. 2**" means Community Facilities District No. 2 of the Colton Joint Unified School District and any subsequent annexations thereto.

"**Developed Property**" means Taxable Property for which a building permit has been issued prior to July 1 of the current Fiscal Year.

"**District**" means the Colton Joint Unified School District.

"**District RMA**" means the rate and method of apportionment of special taxes approved by the eligible voters within CFD No. 2 at a special election held on July 19, 2001.

"**Dwelling Unit**" means any single-family detached (SFD), single-family attached (SFA), condominium, duplex, apartment unit or any other unit intended for residential occupancy.

"**Fiscal Year**" means the period of time commencing on July 1 of any year and ending the following June 30.

"**Gross Acre**" means the gross acreage of a particular parcel without consideration as to right-of-way, easements, streets, etc. For purposes of allocating the Special Tax to Undeveloped Property, the District shall use the gross acreage as it appears on the current assessor's parcel map for such parcel. If the gross acreage for a parcel

classified as Taxable Property does not appear on the assessor's parcel map, the gross acreage which appears on a tentative or final subdivision map may be used.

"**Initial CFD Properties**" means the properties identified on the boundary map of CFD No. 2, Annexation No. 2 at the time that the Annexation was approved.

"**Initial Maximum Special Tax Rate**" means the Assigned Special Tax Rate and the Backup Special Tax Rate applicable to a parcel classified as Taxable Property for the fiscal year in which such parcel is first subject to taxation as Developed Property. For Initial CFD Properties the Initial Maximum Special Tax Rate is equal to the greater of the Backup Special Tax Rate or the Assigned Special Tax Rate. For all other Taxable Property the Initial Maximum Special Tax Rate is equal to the product of (a) the greater of the Backup Special Tax Rate or the Assigned Special Tax Rate, and (b) the applicable Annexation Tax Adjustment Factor.

"**Initial Maximum Special Tax Year**" means the fiscal year in which a parcel classified as Taxable Property is first classified as Developed Property.

"**Maximum Special Tax Rate**" means the applicable maximum special tax to be levied on Taxable Property in each Fiscal Year pursuant to Section 3 herein. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Developed Property is equal to the designated Initial Maximum Special Tax Rate, escalated at the rate of two-percent (2%) per year. The Annual Maximum Special Tax Rate applicable to a particular parcel classified as Undeveloped Property is equal to $4,563 per gross acre, adjusted on July 1 of each year beginning July 1, 2002, by multiplying the rate in effect for the prior fiscal year by the Construction Cost Index.

"**Residential Property**" means Developed Property for which the primary use and purpose of the improvements is residential housing.

"**Taxable Property**" means Developed Property and Undeveloped Property that is not exempt from taxation pursuant to Section 6 and for which the Special Tax obligation has not been prepaid and/or permanently satisfied.

"**Undeveloped Property**" means Taxable Property that is not classified as Developed Property.

Section 2. Assignment of Developed Property to Land Use Classes

On or before July 1 of each year, the District shall classify or cause to be classified all Taxable Property within the boundaries of Annexation No. 2 of CFD No. 2 as either Developed Property or Undeveloped Property. For purposes of classification, property shall be designated as Developed Property if a building permit has been issued as of March 1 of the preceding Fiscal Year.

All Developed Property which is Residential Property shall be assigned to one of the designated land use classes listed below:

**Table I**
**Land Use Classification**

| ***Land Use Class*** | ***Dwelling Type*** | ***Square Footage of Dwelling Unit*** |
|---|---|---|
| A | Apartment | N/A |
| B | SFD | < 1,250 |
| C | SFD | 1,250 - 1,499 |
| D | SFD | 1,500 - 1,749 |
| E | SFD | 1,750 - 1,999 |
| F | SFD | 2,000 - 2,249 |
| G | SFD | 2,250 - 2,499 |
| H | SFD | 2,500 - 2,749 |
| I | SFD | 2,750 - 2,999 |
| J | SFD | 3,000 – 3,299 |
| K | SFD | 3,250 + |
| Non-Residential | N/A | N/A |

In assigning each parcel of Developed Property which is Residential Property to a Land Use Class, the square footage to be used is equal to the square footage of each Dwelling Unit to be constructed on the assessor's parcel. The square footage of each Dwelling Unit shall be calculated by determining the habitable space of the improvement (exclusive of garages, carports, overhangs or patios). For purposes of this determination, the District may rely on the square footage of the dwelling unit as identified on the building permit(s) issued by the County of San Bernardino or other issuing agency.

Each parcel of Taxable Property shall be subject to the levy of special taxes for a period not to exceed 30 years from the Initial Maximum Special Tax Year for such parcel.

Section 3. Initial and Annual Special Tax Rates

The Assigned Special Tax Rates established for Developed Property for Fiscal Year 2001/02 are as follows:

**Table II**
**Assigned Special Tax Rates**

**(Applicable to Initial CFD Properties Only)**

| ***Land Use Class*** | ***FY 2001/02 Tax Rate (per D/U)*** |
|---|---|
| A | $372 |
| B | $455 |
| C | $567 |
| D | $660 |
| E | $753 |
| F | $990 |
| G | $1,029 |
| H | $1,068 |
| I | $1,147 |
| J | $1,199 |
| K | $1,315 |
| Non-Residential | N/A |

The Assigned Special Tax Rate for a parcel of Developed Property shall escalate on July 1 of each year following the Initial Maximum Special Tax Year for such parcel at the rate of 2% per year.

All Undeveloped Property is subject to a special tax levy equal to the Maximum Special Tax for such fiscal year.

The Maximum Special Tax Rate applicable to a particular parcel classified as Developed Property is equal to the designated Initial Maximum Special Tax Rate, escalated at the rate of two-percent (2%) per year.

Section 4. Apportionment of the Special Tax

Commencing in Fiscal Year 2003-04 and for each Fiscal Year thereafter, the Board shall levy up to the Annual Maximum Special Tax Rate that is applicable to each Assessor's Parcel which is classified as Taxable Property in accordance with the following order of priority:

Step 1: Determine the aggregate special tax amount required for the purpose of:

(a) paying principal and interest and other periodic costs on notes, bonds and any other indebtedness of CFD No. 2, anticipated special tax delinquencies based on the prior delinquency experience, the establishment or replenishment of bond reserve funds or other reserve funds, repayment of funds advanced to pay legal, financial and administrative costs associated with formation of the CFD, credit enhancement and liquidity facility fees and other incidental expenses, the proceeds of which are being used to finance the acquisition, design, construction, lease, equipping

and/or improvement of educational sites and facilities, and costs attributable to refunding of such indebtedness,

(b) paying directly for the acquisition, design, construction, lease, equipping and/or improvement of educational sites and facilities, and

(c) paying the administrative costs associated with determining, calculating, levying and collecting the special tax for CFD No. 2.

Step 2: To the extent that current available funds are not sufficient to pay the amounts determined in Step 1, apportion the special tax up to the applicable Assigned Special Tax Rate for each parcel classified as Developed Property.

Step 3: To the extent that current available funds and special taxes to be collected pursuant to Step 2 are not sufficient to pay the amounts determined in Step 1, calculate the difference between (i) the aggregate special tax amount determined pursuant to Step 1 and (ii) the amount to be levied pursuant to Step 2 and pursuant to Step 2 of the District RMA and apportion such amount on all Undeveloped Property that is not exempt from the Special Tax levy as determined by the CFD Administrator. This amount shall be levied in connection with the levy of special taxes pursuant to Step 3 of the District RMA and shall result in Undeveloped Property in Annexation No. 2 and the undeveloped property subject to special tax levied pursuant to Step 3 of the District RMA being levied at equal percentages of the applicable Special Tax on all parcels.

Step 4: To the extent that current available funds and special taxes to be collected pursuant to Step 2 and Step 3 and Step 2 and Step 3 of the District RMA are not sufficient to pay the amounts determined in Step 1, calculate the difference between (i) the aggregate special tax amount determined pursuant to Step 1 and (ii) the amount to be levied pursuant to Step 2 and Step 3 above and Step 2 and Step 3 of the District RMA and apportion such amount on all Developed Property for which the Annual Maximum Special Tax Rate is equal to the Backup Special Tax Rate as determined by the CFD Administrator. This amount shall be levied in connection with the levy of special taxes pursuant to Step 4 of the District RMA and shall result in Developed Property in Annexation No. 2 and developed property subject to special tax levied pursuant to Step 4 of the District RMA being levied at equal percentages of the applicable Special Tax on all parcels.

Section 5. Prepayment of the Special Tax

The owner of a parcel classified as Developed Property that is subject to the special tax may prepay the entire obligation by paying the calculated prepayment amount as well as any additional administrative expenses associated with the processing of the prepayment. The calculated prepayment amount of a particular parcel is equal to the parcel's Initial Maximum Special Tax Rate multiplied by the applicable Prepayment Factor as shown in Table III.

**Table III**
**Prepayment Factors**

| *Years of Tax Remaining* | *Prepayment Factor* |
|---|---|
| 30 | 15.241 |
| 29 | 15.308 |
| 28 | 15.359 |
| 27 | 15.394 |
| 26 | 15.410 |
| 25 | 15.407 |
| 24 | 15.381 |
| 23 | 15.332 |
| 22 | 15.256 |
| 21 | 15.153 |
| 20 | 15.018 |
| 19 | 14.850 |
| 18 | 14.647 |
| 17 | 14.404 |
| 16 | 14.118 |
| 15 | 13.787 |
| 14 | 13.406 |
| 13 | 12.972 |
| 12 | 12.480 |
| 11 | 11.925 |
| 10 | 11.303 |
| 9 | 10.608 |
| 8 | 9.835 |
| 7 | 8.977 |
| 6 | 8.029 |
| 5 | 6.983 |
| 4 | 5.831 |
| 3 | 4.566 |
| 2 | 3.178 |
| 1 | 1.660 |

Section 6. Exemptions

The Special Tax shall not be levied upon Commercial and Industrial Property, public properties and properties exempt from general ad valorem taxes. The Special Tax obligation associated with any Taxable Property within the Annexation No. 2 of the CFD must be prepaid and permanently satisfied prior to being acquired by any public or private entity for which ordinary ad valorem taxes do not apply. The District may make a determination that such prepayment is not necessary.

Section 7. Obligation to Disclose the Backup Tax

All Taxable Property located within a recorded final tract or parcel map will be relieved simultaneously and permanently from the obligation to pay and disclose the Backup Special Tax Rate if the CFD Administrator determines that, based upon the building permits issued to date, and the presumption that all lots for which building permits have

not been issued will be assigned to the land use class corresponding to the smallest dwelling unit size approved for the tract, the aggregate special tax will be equal to or greater than $1,160 per dwelling unit, adjusted by the Construction Cost Index.

Section 8. Manner of Collection

The Annual Maximum Special Taxes will be collected in the same manner and at the same time as ordinary ad valorem property taxes, and will be subject to the same penalties and procedures, sale and lien priority in the event of delinquencies as provided for ad valorem taxes; provided, however that the CFD may levy and collect such taxes at a different time or in a different manner if necessary to meet its financial obligations.

Section 9. Board of Appeals

A three-member Appeals Board, to be appointed by the legislative body of the CFD, shall set forth all rules and further specifics relating to the implementation, interpretation and administration of the special tax formula. Any dispute regarding the allocation or amount of special taxes levied against any particular parcel shall be submitted to the Appeals Board for consideration.

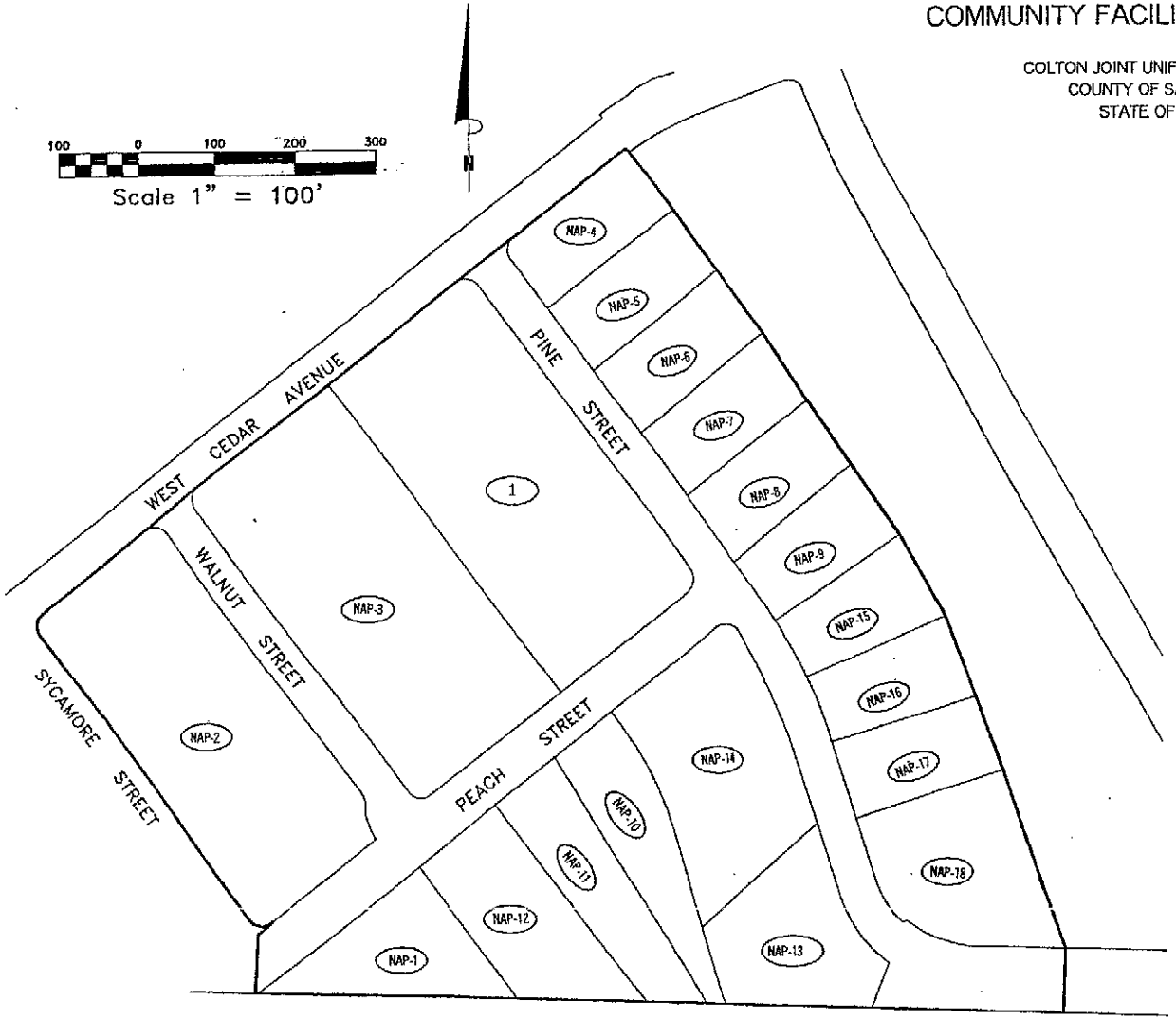
# Exhibit B

## CFD Boundary Map

# AMENDED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2

COLTON JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

100 0 100 200 300
Scale 1" = 100'




LOT DESIGNATION

| LOT NO. | ASSESSOR'S PARCEL NO. | DEVELOPER |
|---|---|---|
| 1 | 0259-072-12 | WESTERN PACIFIC |
| NAP-1 | 0259-070-08 | WESTERN PACIFIC |
| NAP-2 | 0259-071-09 | WESTERN PACIFIC |
| NAP-3 | 0259-072-11 | WESTERN PACIFIC |
| NAP-4 | 0259-073-07 | WESTERN PACIFIC |
| NAP-5 | 0259-073-08 | WESTERN PACIFIC |
| NAP-6 | 0259-073-09 | WESTERN PACIFIC |
| NAP-7 | 0259-073-10 | WESTERN PACIFIC |
| NAP-8 | 0259-073-11 | WESTERN PACIFIC |
| NAP-9 | 0259-073-12 | WESTERN PACIFIC |
| NAP-10 | 0259-081-09 | WESTERN PACIFIC |
| NAP-11 | 0259-081-10 | WESTERN PACIFIC |
| NAP-12 | 0259-081-11 | WESTERN PACIFIC |
| NAP-13 | 0259-081-12 | WESTERN PACIFIC |
| NAP-14 | 0259-081-13 | WESTERN PACIFIC |
| NAP-15 | 0259-082-07 | WESTERN PACIFIC |
| NAP-16 | 0259-082-08 | WESTERN PACIFIC |
| NAP-17 | 0259-082-09 | WESTERN PACIFIC |
| NAP-18 | 0259-082-10 | WESTERN PACIFIC |

FILED IN THE OFFICE OF THE SECRETARY OF THE COLTON JOINT UNIFIED SCHOOL DISTRICT THIS 19TH DAY OF July, 2001.

SECRETARY
COLTON JOINT UNIFIED SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2, COLTON JOINT UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION AT A REGULAR MEETING THEREOF, HELD ON THE 19TH OF July, 2001 BY IT'S RESOLUTION NO. 01-24. THIS BOUNDARY MAP AMENDS THE PROPOSED BOUNDARY MAP FOR COMMUNITY FACILITIES DISTRICT NO. 2, COLTON JOINT UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, PRIOR RECORDED AT BOOK 73 AND PAGES 100-101 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, ON MAY 22, 2001, IN THE OFFICE OF THE COUNTY RECORDER FOR THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA.

SECRETARY
COLTON JOINT UNIFIED SCHOOL DISTRICT

NOTE: FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSESSOR'S PARCELS, REFERENCE IS MADE TO THE SAN BERNARDINO COUNTY ASSESSOR'S PARCEL MAPS.

LEGEND

| | |
|---|---|
| ——— | CFD BOUNDARY |
| (1) | LOT DESIGNATION |
| (NAP-1) | NOT A PART |

Special District Financing & Administration
333 South Juniper Street, Suite 208
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

(01-006) MARCH 2001

THIS COPY HAS NOT BEEN COMPARED WITH THE ORIGINAL MAP SAN BERNARDINO COUNTY RECORDER

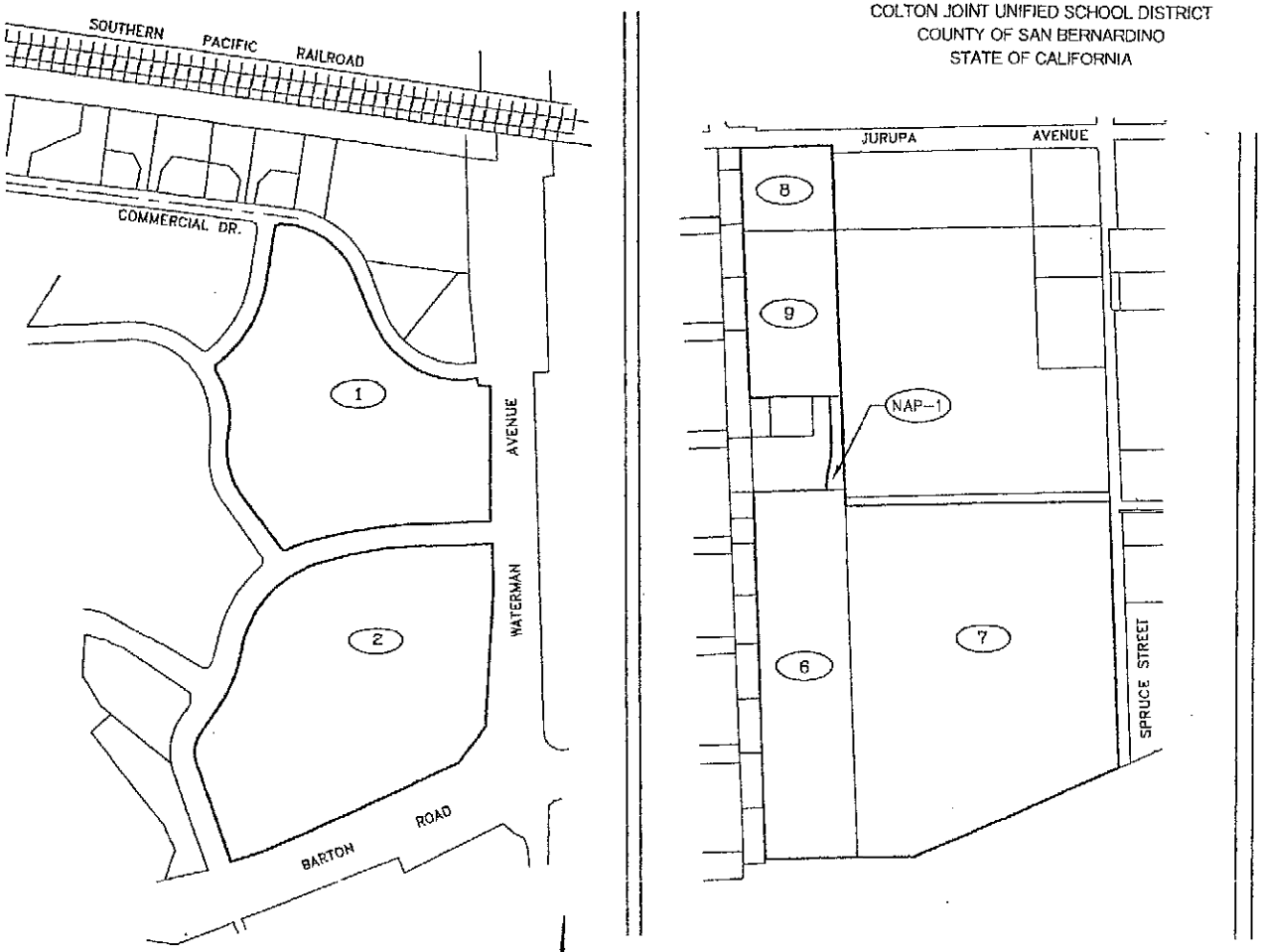
200102986 14

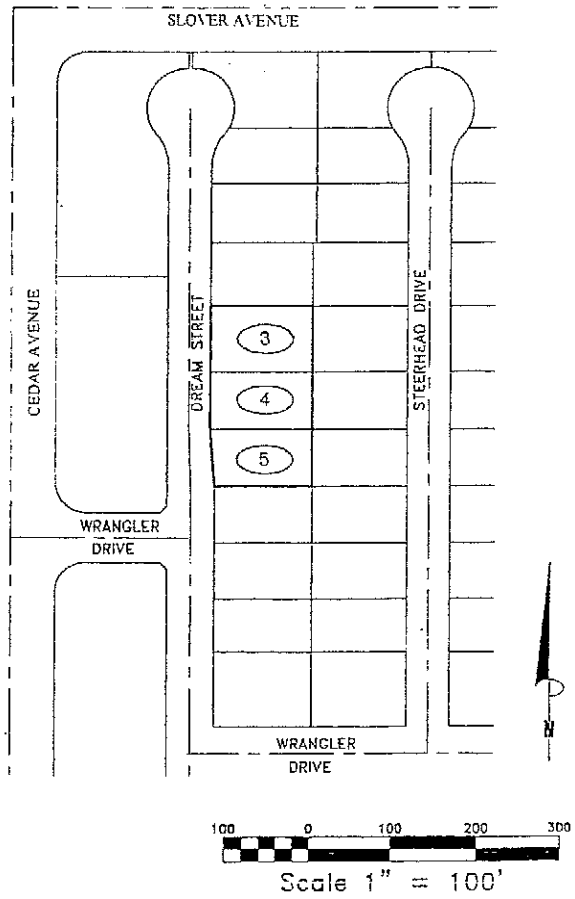
FILED REQUEST OF Colton Joint Unified School District
ON July 25, 2001
AT 11:51 A.M. IN
BOOK 74 PAGE 17/18
OF Assmt Maps
SAN BERNARDINO COUNTY RECORDER
FEE $9.00

# AMENDED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2



COLTON JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA




LEGEND

| | |
|---|---|
| ——— | *CFD BOUNDARY* |
| (1) | *LOT DESIGNATION* |
| (NAP-1) | *NOT A PART* |

LOT DESIGNATION

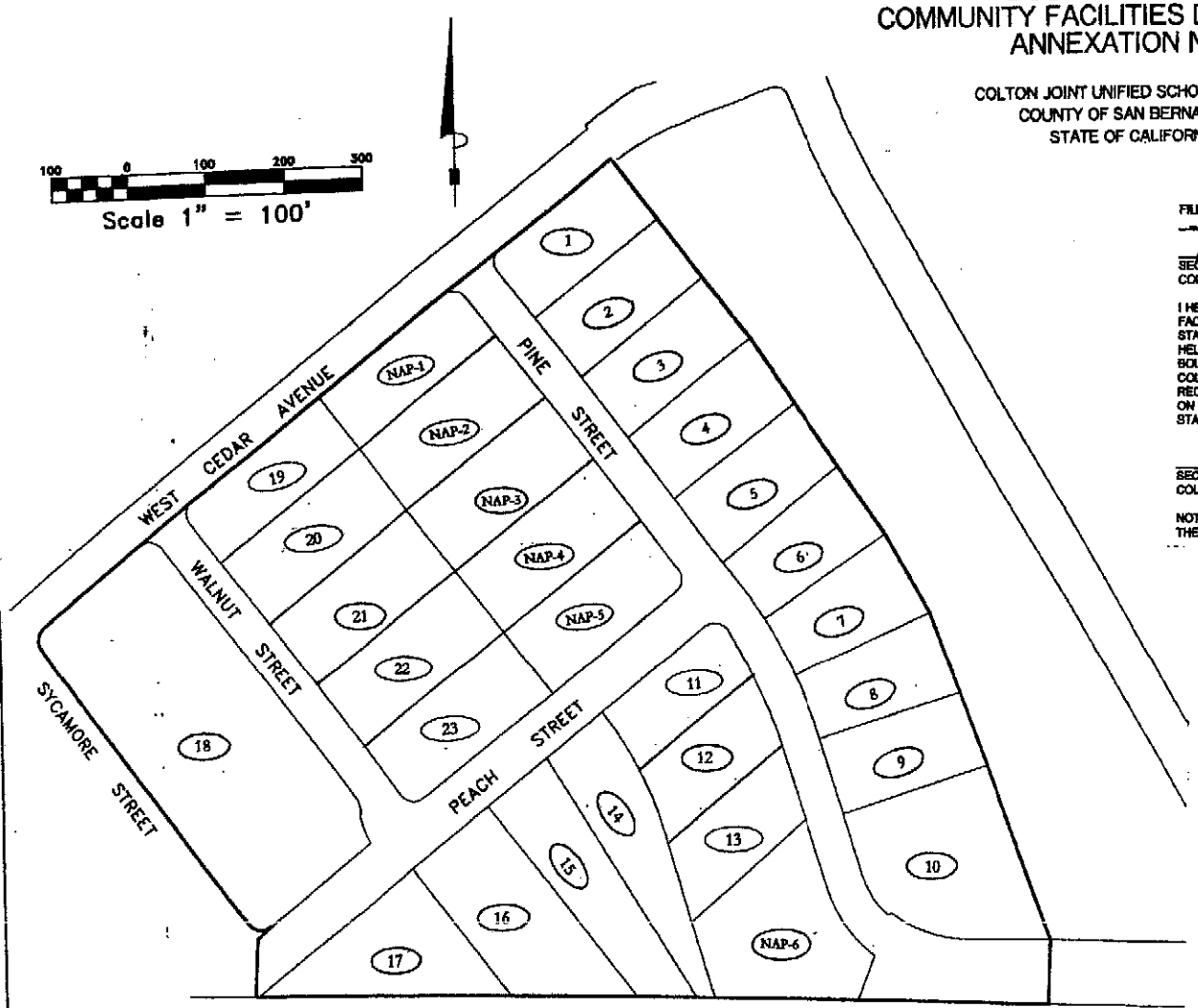
| LOT NO. | ASSESSOR'S PARCEL NO. | DEVELOPER |
|---|---|---|
| 1 | 0141-321-09 | STEVEN WALKER HOMES |
| 2 | 0141-321-13 | STEVEN WALKER HOMES |
| 3 | 0257-211-08 | YOUNG HOMES |
| 4 | 0257-211-09 | YOUNG HOMES |
| 5 | 0257-211-10 | YOUNG HOMES |
| 6 | 0259-171-25 | YOUNG HOMES |
| 7 | 0259-171-26 | YOUNG HOMES |
| NAP-1 | 0259-161-29 | YOUNG HOMES |
| 8 | 0259-161-32 | YOUNG HOMES |
| 9 | 0259-161-34 | YOUNG HOMES |

Special District Financing
& Administration
333 South Juniper Street, Suite 208
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

(01-006) MARCH 2001

# BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2 ANNEXATION NO. 1

COLTON JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA




FILED IN THE OFFICE OF THE SECRETARY OF THE COLTON JOINT UNIFIED SCHOOL DISTRICT THIS 27TH DAY OF FEBRUARY, 2003.

SECRETARY
COLTON JOINT UNIFIED SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF ANNEXATION NO. 1 OF COMMUNITY FACILITIES DISTRICT NO. 2, COLTON JOINT UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION AT A REGULAR MEETING THEREOF, HELD ON THE 20TH OF FEBRUARY, 2003 BY IT'S RESOLUTION NO. 02-03. THIS BOUNDARY MAP AMENDS THE AMENDED BOUNDARY MAP FOR COMMUNITY FACILITIES DISTRICT NO. 2, COLTON JOINT UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, PRIOR RECORDED AT BOOK 74, PAGES 17-18 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, ON JULY 25, 2001, IN THE OFFICE OF THE COUNTY RECORDER FOR THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA.

SECRETARY
COLTON JOINT UNIFIED SCHOOL DISTRICT

NOTE: FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSESSOR'S PARCELS, REFERENCE IS MADE TO THE SAN BERNARDINO COUNTY ASSESSOR'S PARCEL MAPS.

LOT DESIGNATION

| LOT NO. | ASSESSOR'S PARCEL NO. |
|---|---|
| 1 | 0259-073-07 |
| 2 | 0259-073-08 |
| 3 | 0259-073-09 |
| 4 | 0259-073-10 |
| 5 | 0259-073-11 |
| 6 | 0259-073-12 |
| 7 | 0259-062-07 |
| 8 | 0259-062-08 |
| 9 | 0259-062-09 |
| 10 | 0259-062-10 |
| 11 | 0259-061-14 |
| 12 | 0259-061-16 |
| 13 | 0259-061-15 |
| 14 | 0259-061-09 |
| 15 | 0259-061-10 |
| 16 | 0259-061-11 |
| 17 | 0259-071-08 |
| 18 | 0259-071-09 |
| 19 | 0259-072-18 |
| 20 | 0259-072-21 |
| 21 | 0259-072-19 |
| 22 | 0259-072-22 |
| 23 | 0259-072-20 |
| NAP-1 | 0259-072-13 |
| NAP-2 | 0259-072-14 |
| NAP-3 | 0259-072-15 |
| NAP-4 | 0259-072-16 |
| NAP-5 | 0259-072-17 |
| NAP-6 | 0259-061-12 |

LEGEND

| | |
|---|---|
| ——— | CFD BOUNDARY |
| (1) | LOT DESIGNATION |
| (NAP-1) | NOT A PART |

THIS MAP HAS BEEN FILED UNDER DOCUMENT NUMBER [illegible], THIS ____ DAY OF ____, 03, AT ____ M. IN BOOK 75 OF Assessment Maps AT PAGE 23, AT THE REQUEST OF COLTON JOINT UNIFIED SCHOOL DISTRICT, IN THE AMOUNT OF $ 7.00.

LARRY WALKER
AUDITOR-CONTROLLER/RECORDER
COUNTY OF SAN BERNARDINO

BY: L. Jeffries
DEPUTY RECORDER

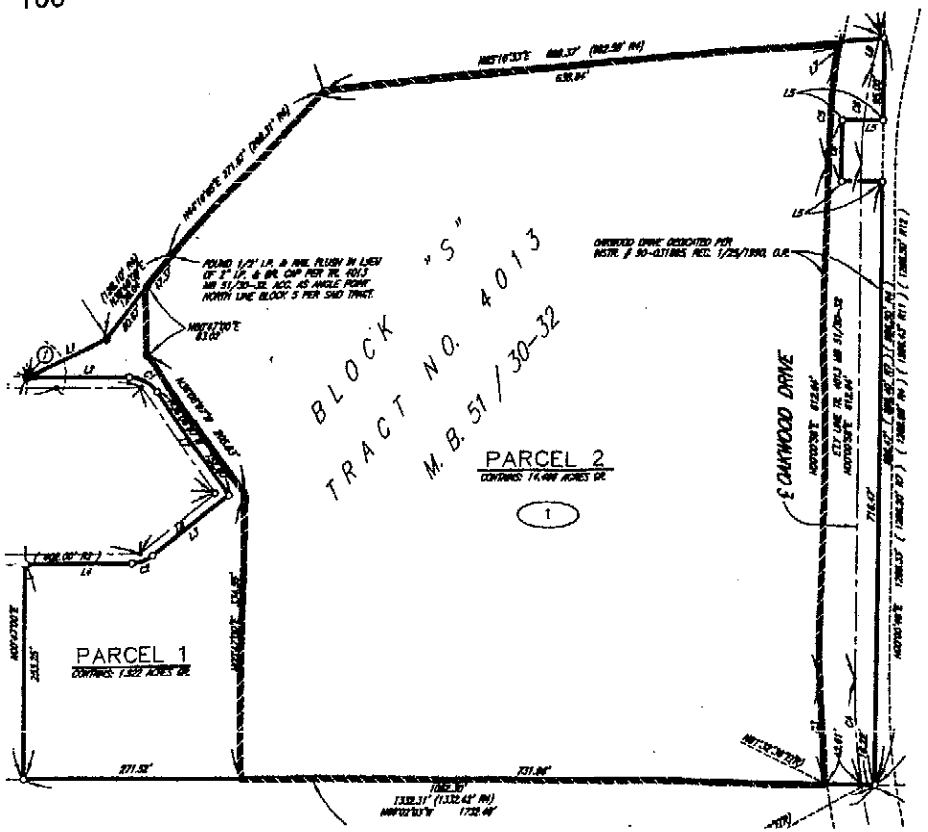
Special District Financing & Administration
333 South Juniper Street, Suite 208
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

JANUARY 2003

# BOUNDARY MAP OF
# COMMUNITY FACILITIES DISTRICT NO. 2
# ANNEXATION NO. 2

COLTON JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SAN BERNARDINO
STATE OF CALIFORNIA

100 0 100 200 300
Scale 1" = 100'




FILED IN THE OFFICE OF THE SECRETARY OF THE COLTON JOINT UNIFIED SCHOOL DISTRICT THIS 27TH DAY OF February, 2003.

SECRETARY
COLTON JOINT UNIFIED SCHOOL DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF ANNEXATION NO. 2 OF COMMUNITY FACILITIES DISTRICT NO. 2, COLTON JOINT UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION AT A REGULAR MEETING THEREOF, HELD ON THE 26TH OF February, 2003 BY IT'S RESOLUTION NO. 03-04. THIS BOUNDARY MAP AMENDS THE AMENDED BOUNDARY MAP FOR COMMUNITY FACILITIES DISTRICT NO. 2, COLTON JOINT UNIFIED SCHOOL DISTRICT, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, PRIOR RECORDED AT BOOK 74, PAGES 17-18 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, ON JULY 25, 2001, IN THE OFFICE OF THE COUNTY RECORDER FOR THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA.

SECRETARY
COLTON JOINT UNIFIED SCHOOL DISTRICT

NOTE: FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSESSOR'S PARCELS, REFERENCE IS MADE TO THE SAN BERNARDINO COUNTY ASSESSOR'S PARCEL MAPS.

LOT DESIGNATION

| LOT NO. | ASSESSOR'S PARCEL NO. |
|---|---|
| 1 | 0284-012-19 (PORTION) |

THIS MAP HAS BEEN FILED UNDER DOCUMENT NO. [illegible] ,THIS 7TH DAY OF March, 2003, AT 11:42 AM IN BOOK 75 OF Assessment Maps AT PAGE 24, AT THE REQUEST OF COLTON JOINT UNIFIED SCHOOL DISTRICT, IN THE AMOUNT OF $ 7.00.

LARRY WALKER,
AUDITOR-CONTROLLER/RECORDER,
COUNTY OF SAN BERNARDINO

BY: L. Jeffries
DEPUTY RECORDER

LEGEND

CFD BOUNDARY

1 LOT DESIGNATION

0284-012-19

Special District Financing & Administration
333 South Juniper Street, Suite 208
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

JANUARY 2003

# Exhibit C

## Assessor's Parcel Maps

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Tract No. 14319, M.B. 225/24-28

City of San Bernardino 0141 - 51
Tax Rate Area
7028

1"=100'

COMMERCIAL ROAD
WATERFORD STREET
MANCHESTER LANE
Lot B
Lot E
Lot D
WAY
DUBLIN
CHESHIRE LANE
SHERWOOD LANE
HERITAGE LANE
Lot A
Lot C
FOXCROFT
M.B. 225/24-28
M.B. 279/50-54
32
47
52
55
511

Ptn. Tract No. 15991, M.B. 279/50-54

March 2005

Ptn. N.E.1/4, Sec. 27
T.1S., R.4W.

Assessor's Map
Book 0141 Page 51
San Bernardino County

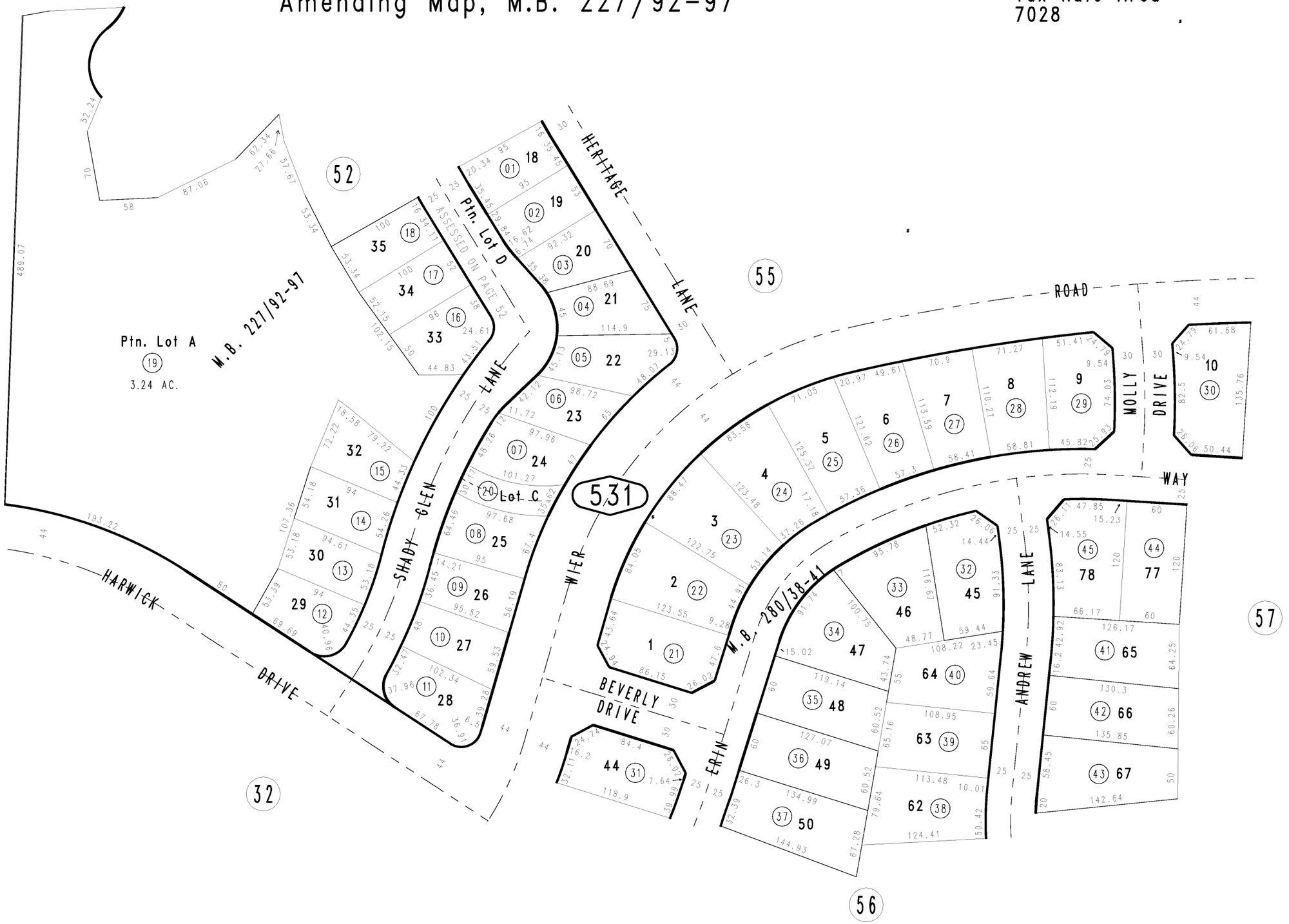
REVISED
08/15/11 RM

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Tract No. 14110, M.B. 225/29-34
# Amending Map, M.B. 227/92-97

City of San Bernardino 0141 - 53
Tax Rate Area
7028

1" = 100'




March 2005

Ptn. Tract No. 15826, M.B. 280/38-41

Ptn. S.E.1/4, Sec. 27
T.1S., R.4W.

Assessor's Map
Book 0141 Page 53
San Bernardino County

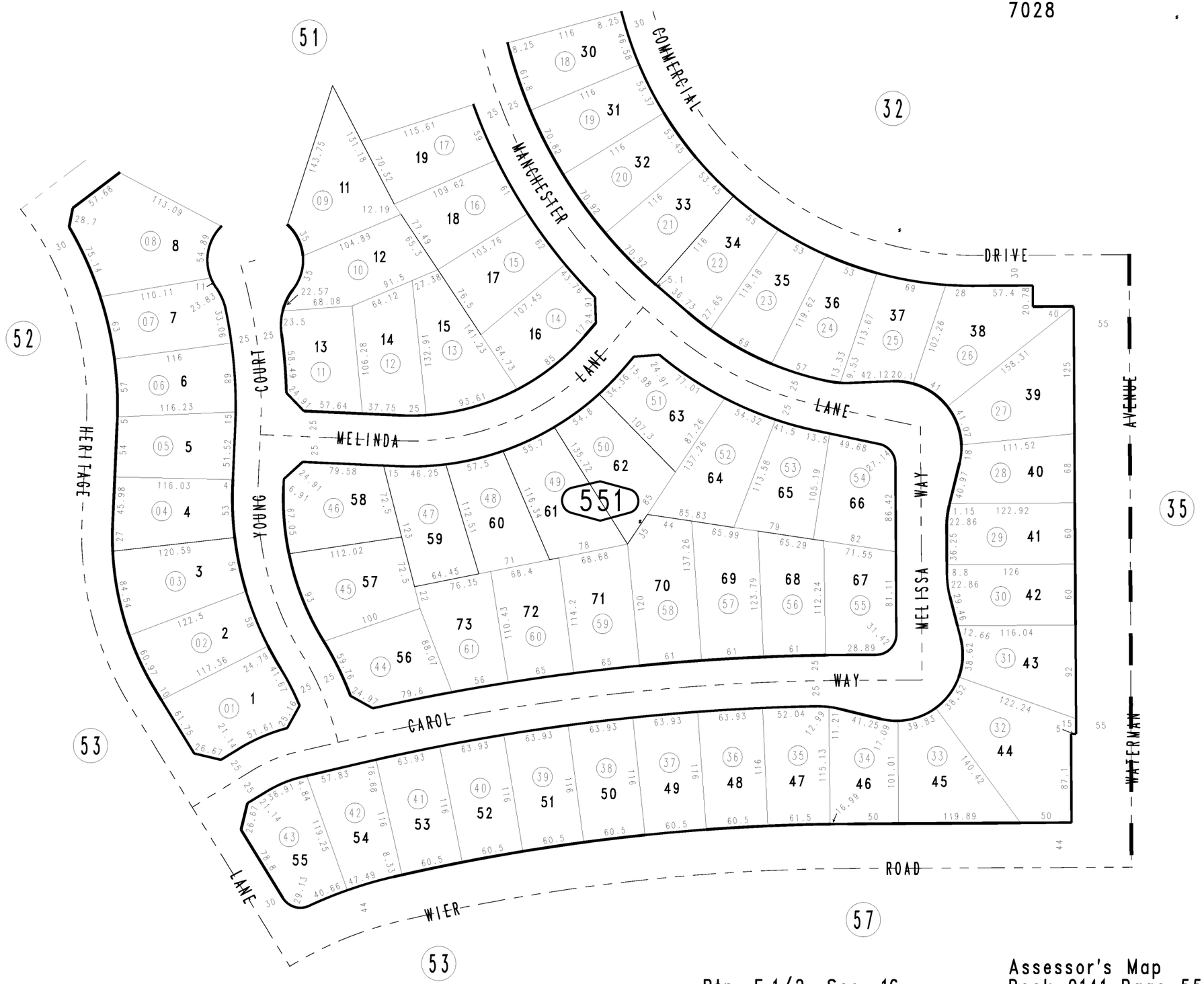
REVISED

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Tract No. 15991, M.B. 279/50-54

City of San Bernardino 0141 - 55
Tax Rate Area
7028

1"=100'




Ptn. E.1/2, Sec. 16
T.1S., R.4W.

Assessor's Map
Book 0141 Page 55
San Bernardino County

March 2005

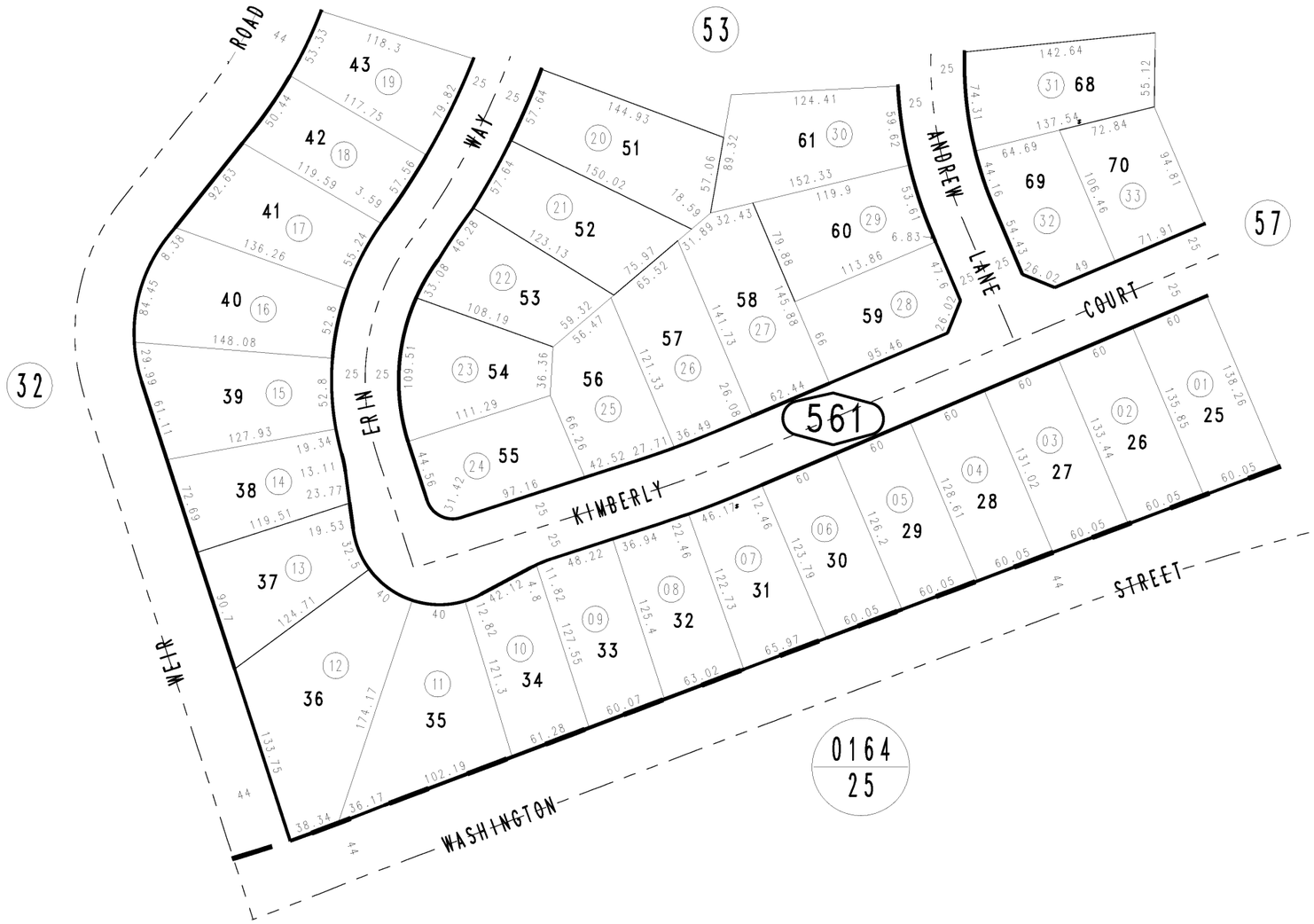
REVISED

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Tract No. 15826, M.B. 280/38-41

City of San Bernardino 0141 - 56
Tax Rate Area
7028

1"=100'




March 2005

Ptn. S.E.1/4, Sec. 26
T.1S., R.4W.

Assessor's Map
Book 0141 Page 56
San Bernardino County

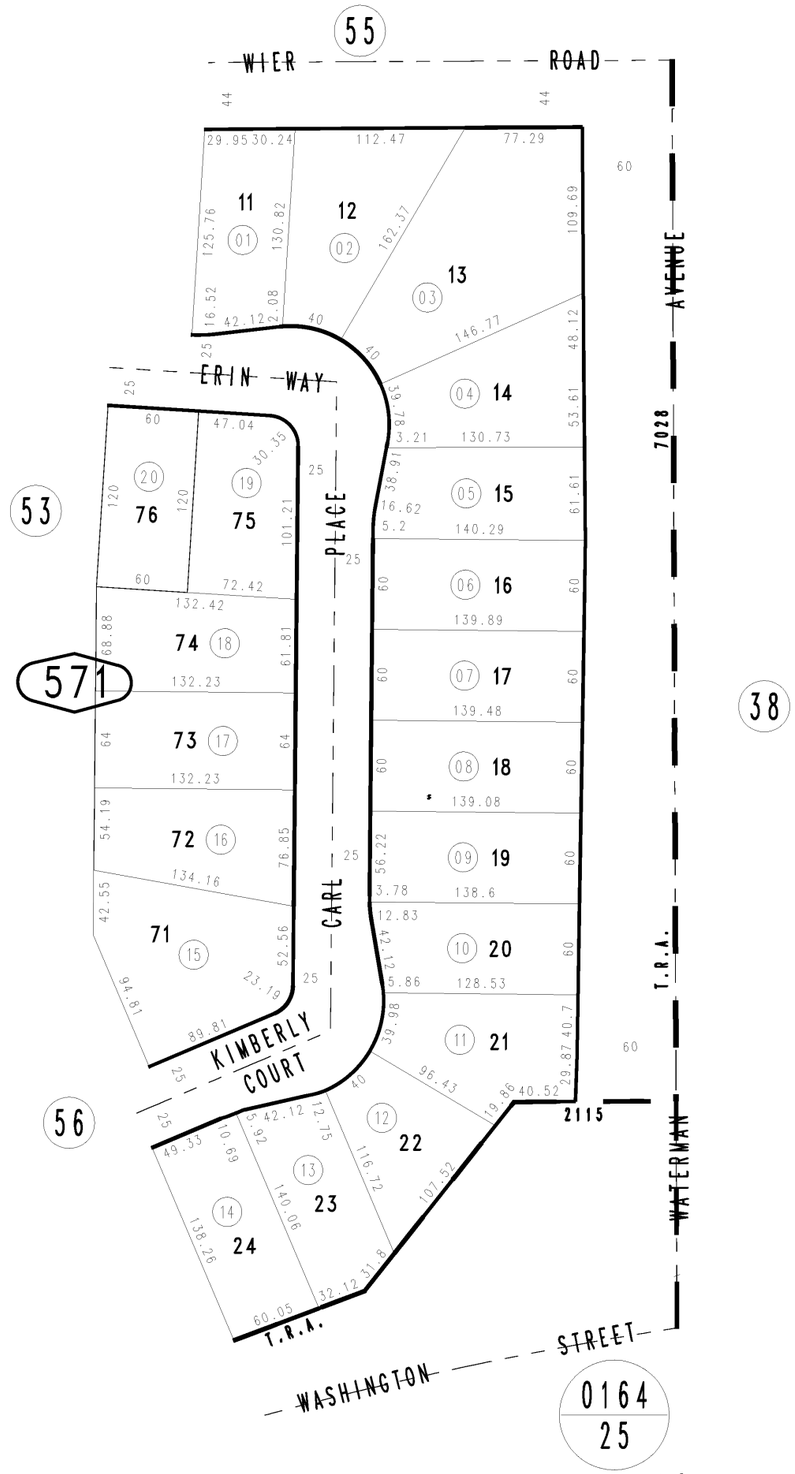
REVISED

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Tract No. 15826, M.B. 280/38-41

City of San Bernardino 0141 - 57
Tax Rate Area
2115,7028

1"=100'




Ptn. S.E.1/4, Sec. 26
T.1S., R.4W.

Assessor's Map
Book 0141 Page 57
San Bernardino County

March 2005

REVISED
02/20/09 KC

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Semi Tropic Land & Water Co., M.B. 11/12

0253
23

Colton Joint Unified
Tax Rate Area
64027

0257- 21

1"=100'

SLOVER AVENUE

AVENUE

AVENUE

STREET

DRIVE

DRIVE

DRIVE

WRANGLER DRIVE

CEDAR AVENUE

DREAM AVENUE

STEERHEAD DRIVE

HORSESHOE DRIVE

TUMBLEWEED

LARCH AVENUE

WRANGLER DRIVE

Par. 1
43
1.12 AC.

Par. 2
44

Par. 3
45

P.M. 261/72-73

M.B. 273/7-11

M.B. 276/7-9

M.B. 276/10-12

M.B. 278/25-27

M.B.280/65-68

211

212

01

05

22

Tract 15922-3, M.B. 276/10-12 Ptn. Parcel Map No. 20356, P.M. 261/72-73
Tract 15922-2, M.B. 276/7-9 Ptn. Tract No. 15922, M.B. 280/65-68
Ptn. Tract 15922-1, M.B. 273/7-11 Tract No. 15922-4, M.B. 278/25-27

Ptn. N.W. 1/4, Sec. 27
T.1S., R.5W.

Assessor's Map
Book 0257 Page 21
San Bernardino County

September 2003

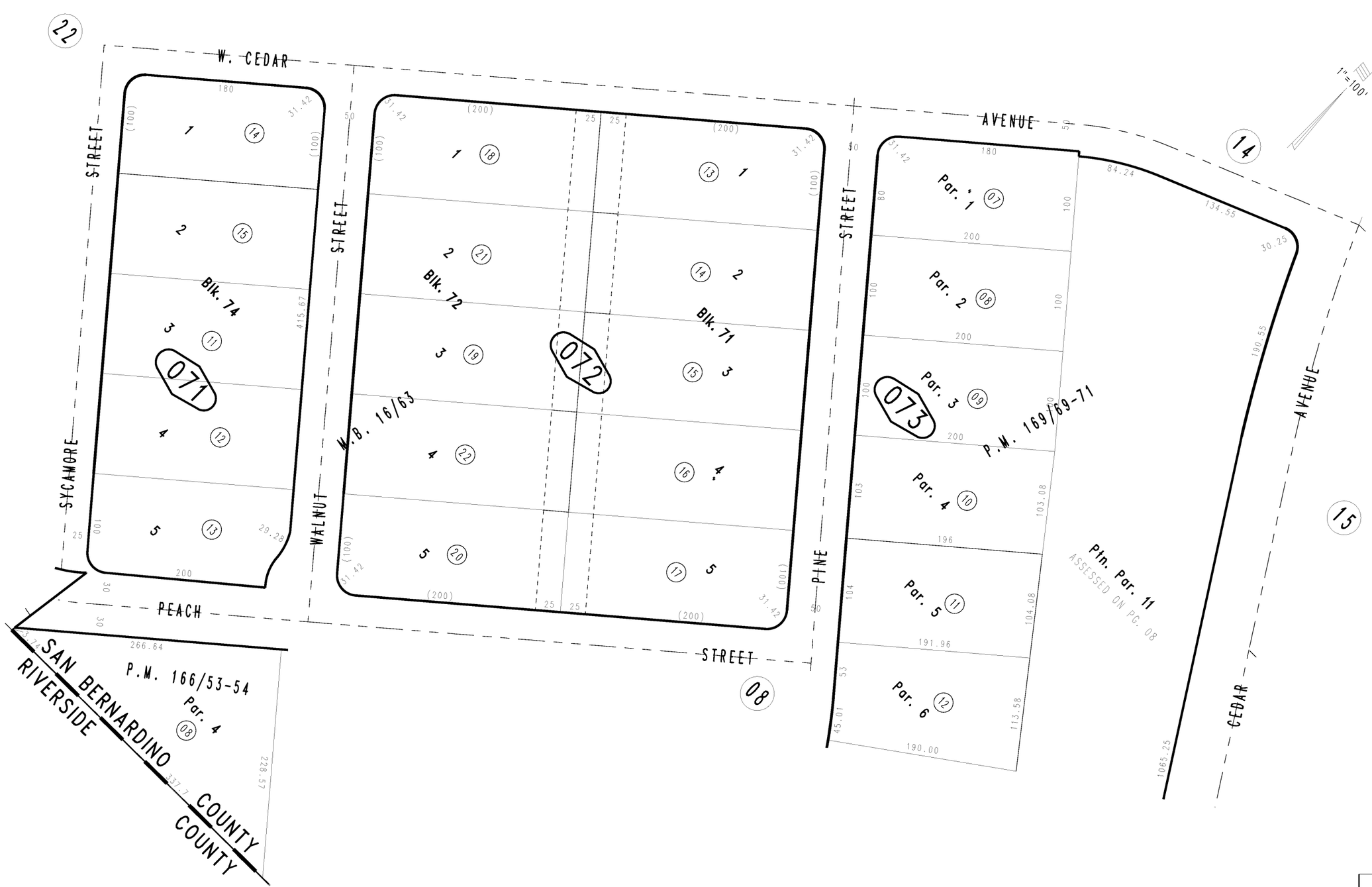
REVISED
10/27/23 KA

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Town of Crestmore
# M.B. 16/63

Colton Joint Unified
Tax Rate Area
64040

0259 - 07




Ptn. Parcel Map No. 12261, P.M. 169/29-31, Amend P.M. 169/69-71
Ptn. Parcel Map No. 12819, P.M. 166/53-54

Ptn. N.W.1/4, Sec. 34
T.1S., R.5W.

Assessor's Map
Book 0259 Page 07
San Bernardino County

REVISED
12/10/04 GW
09/30/05 KP

July 2003

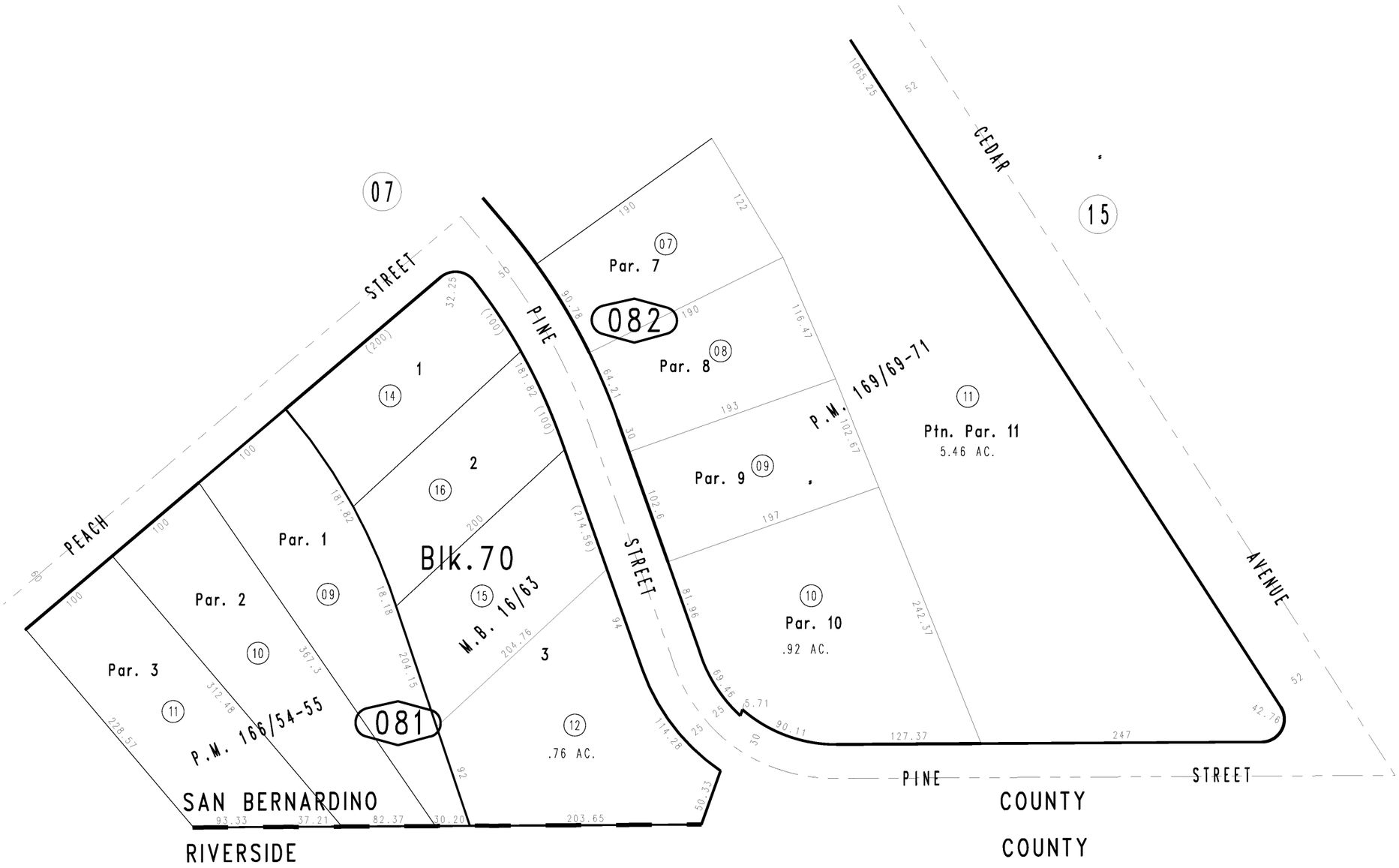
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Town of Crestmore
# M.B. 16/63

Colton Joint Unified
Tax Rate Area
64040

0259 - 08

1"=100'




Ptn. Parcel Map No. 12261, P.M. 169/29-31, Amend P.M. 169/69-71
Ptn. Parcel Map No. 12819, P.M. 166/53-54

July 2003

Ptn. N.W.1/4, Sec. 34
T.1S., R.5W.

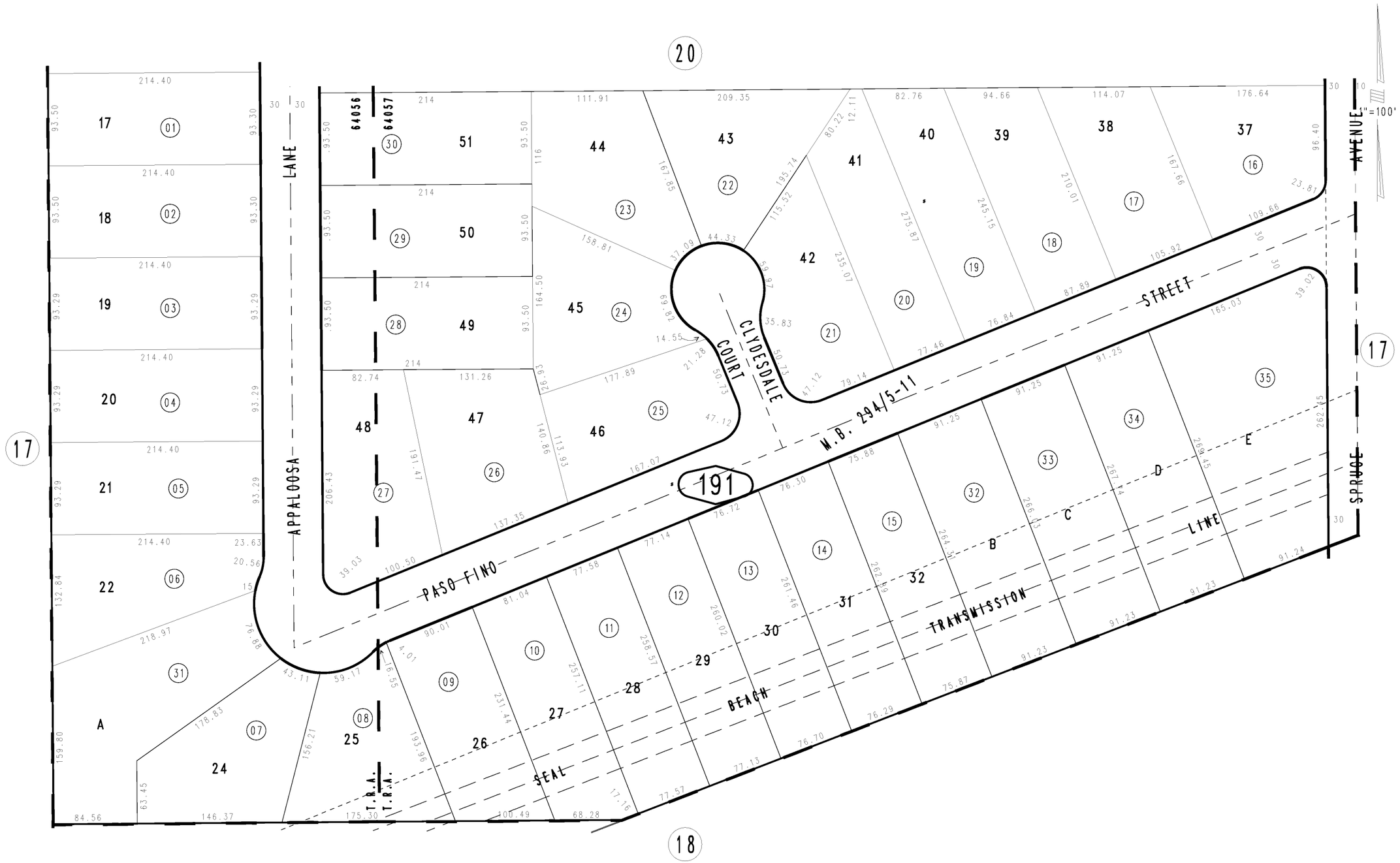
Assessor's Map
Book 0259 Page 08
San Bernardino County

REVISED

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Tract No. 15836, M.B. 294/5-11

Colton Joint Unified 0259 - 19
Tax Rate Area
64056,64057




MARCH 2004

Ptn. N.E.1/4, Sec. 34
T.1S., R.5W.

Assessor's Map
Book 0259 Page 19
San Bernardino County

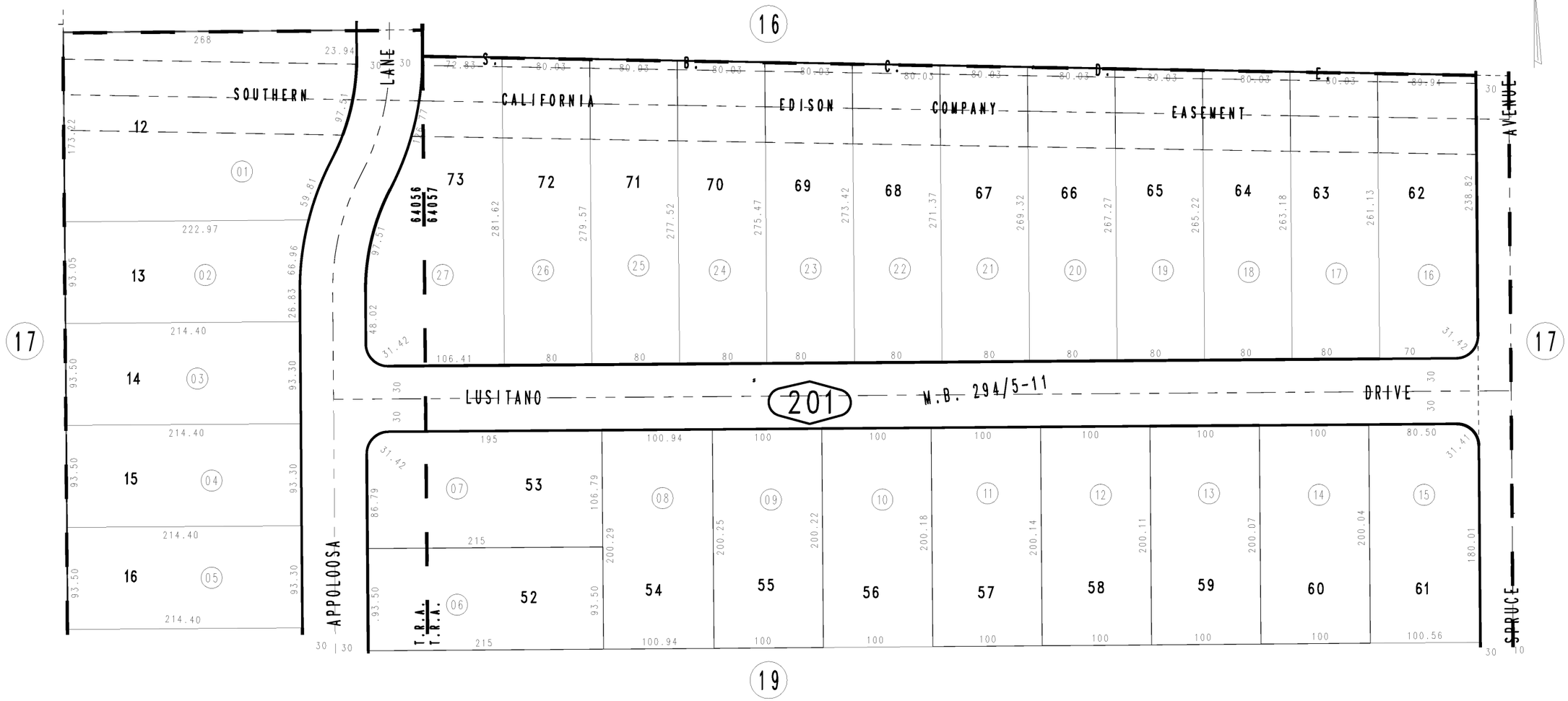
REVISED
05/31/07 GW

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Tract No. 15836, M.B. 294/5-11

Colton Joint Unified 0259 - 20
Tax Rate Area
64056,64057

1"=100'




MARCH 2004

Ptn. N.E.1/4, Sec. 34
T.1S., R.5W.

Assessor's Map
Book 0259 Page 20
San Bernardino County

REVISED
05/31/07 GW

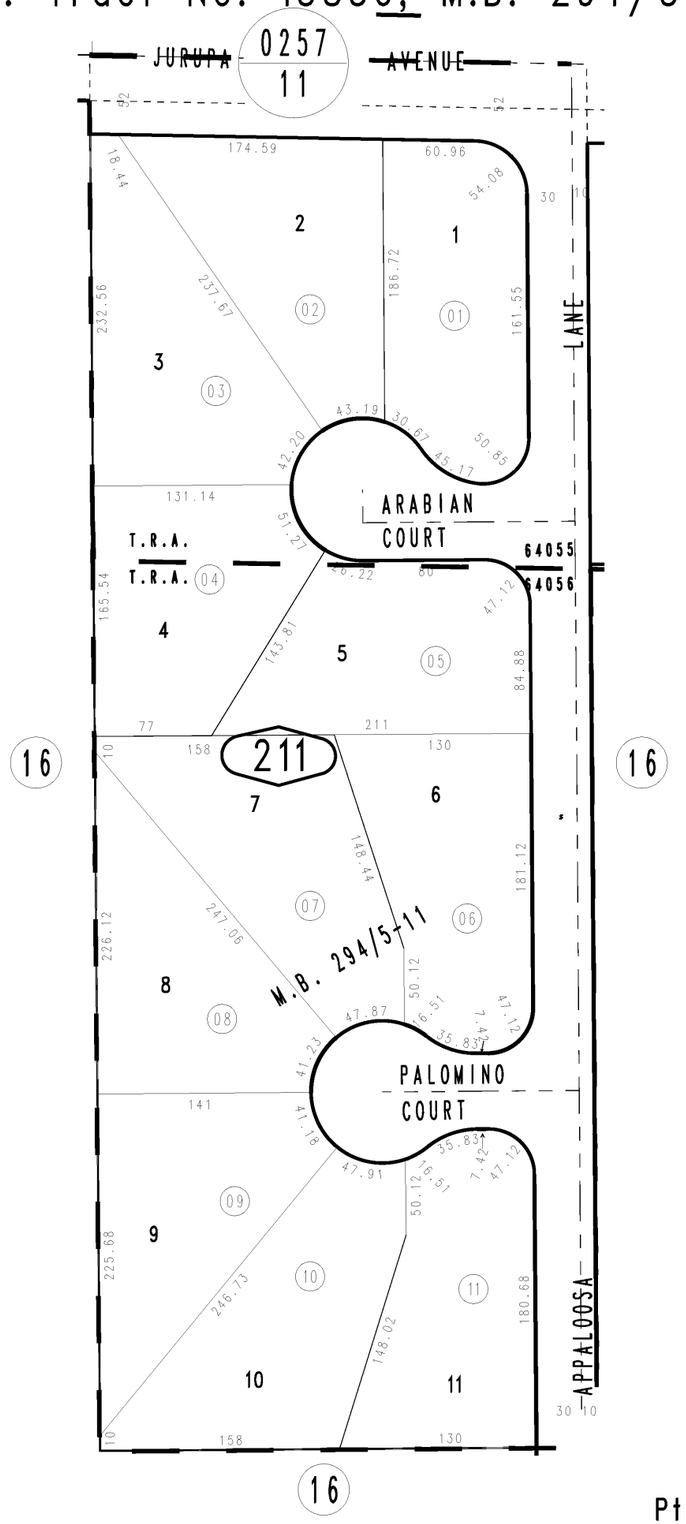
THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Ptn. Tract No. 15836, M.B. 294/5-11

Colton Joint Unified
Tax Rate Area
64055,64056

0259- 21

1"=100'




MARCH 2004

Ptn. N.E.1/4, Sec. 34
T.1S., R.5W.

Assessor's Map
Book 0259 Page 21
San Bernardino County

REVISED
05/31/07 GW

THIS MAP IS FOR THE PURPOSE OF AD VALOREM TAXATION ONLY.

# Tract No. 16259, M.B. 294/12-14

City of Loma Linda
Tax Rate Area
13002

0284- 66

1"=100'

661

M.B. 294/12-14

KHAN — HOLLNER — WAREHAM CT. — DRIVE — PRICE — PAULSON — DRIVE — DRIVE — OAKWOOD

01 02

0164
22

Ptn. N.E.1/4, Sec. 26
T.1S., R.4W.

Assessor's Map
Book 0284 Page 66
San Bernardino County

REVISED
11/25/24 KC

FEB. 2004 LH

# Exhibit D

## 2012 Special Tax Refunding Bonds

## Debt Service Schedule

**Colton Joint Unified School District**
**Community Facilities District No. 2**
**2012 Special Tax Refunding Bonds**
**Debt Service Schedule**

| Period | 2012 Special Tax Refunding Bonds | | |
|---|---|---|---|
| | Principal | Interest | Total Debt Service |
| 9/1/2013 | $80,000.00 | $188,984.20 | $268,984.20 |
| 9/1/2014 | 95,000.00 | 175,832.50 | 270,832.50 |
| 9/1/2015 | 105,000.00 | 174,075.00 | 279,075.00 |
| 9/1/2016 | 115,000.00 | 171,817.50 | 286,817.50 |
| 9/1/2017 | 125,000.00 | 169,115.00 | 294,115.00 |
| 9/1/2018 | 130,000.00 | 165,802.50 | 295,802.50 |
| 9/1/2019 | 145,000.00 | 162,032.50 | 307,032.50 |
| 9/1/2020 | 155,000.00 | 157,320.00 | 312,320.00 |
| 9/1/2021 | 165,000.00 | 151,895.00 | 316,895.00 |
| 9/1/2022 | 180,000.00 | 145,955.00 | 325,955.00 |
| 9/1/2023 | 190,000.00 | 139,295.00 | 329,295.00 |
| 9/1/2024 | 210,000.00 | 132,075.00 | 342,075.00 |
| 9/1/2025 | 220,000.00 | 123,675.00 | 343,675.00 |
| 9/1/2026 | 235,000.00 | 114,875.00 | 349,875.00 |
| 9/1/2027 | 255,000.00 | 105,240.00 | 360,240.00 |
| 9/1/2028 | 275,000.00 | 94,530.00 | 369,530.00 |
| 9/1/2029 | 295,000.00 | 81,880.00 | 376,880.00 |
| 9/1/2030 | 315,000.00 | 68,310.00 | 383,310.00 |
| 9/1/2031 | 340,000.00 | 53,820.00 | 393,820.00 |
| 9/1/2032 | 360,000.00 | 38,180.00 | 398,180.00 |
| 9/1/2033 | 275,000.00 | 21,620.00 | 296,620.00 |
| 9/1/2034 | 195,000.00 | 8,970.00 | 203,970.00 |
| **Total** | **$4,460,000.00** | **$2,645,299.20** | **$7,105,299.20** |

# Exhibit E

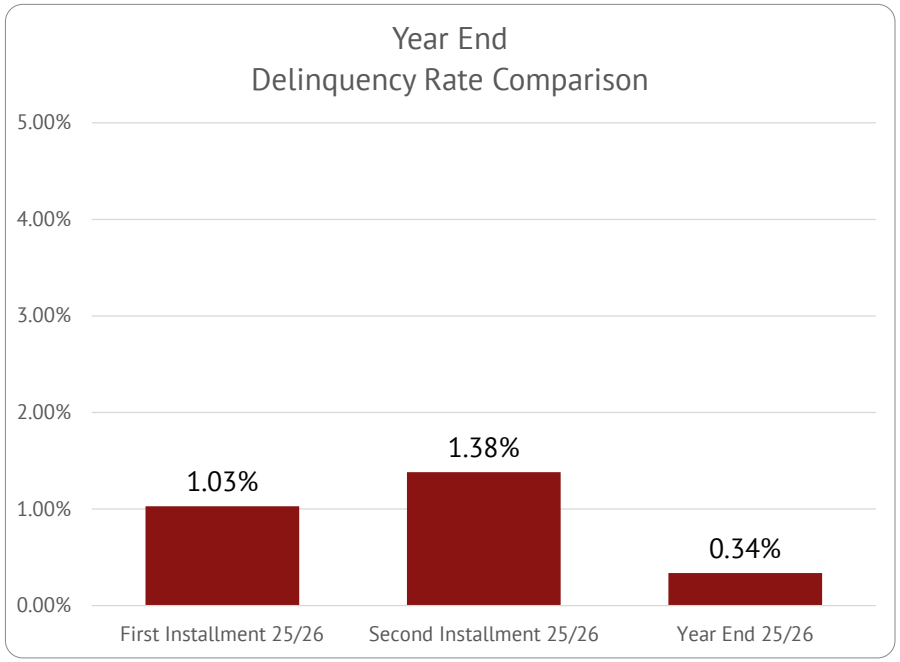
## Delinquent Annual Special Tax Report

# Fixed Charge Special Assessment Delinquency Report
# Year End Report for Fiscal Year 2025/2026
## Colton Joint Unified School District Community Facilities District No. 2

## Summary

### Year End

| | |
|---|---|
| Total Taxes Due June 30, 2026 | **$444,032.20** |
| Amount Paid | **$442,535.72** |
| Amount Remaining to be Collected | **$1,496.48** |
| Number of Parcels Delinquent | **1** |
| Delinquency Rate | **0.34%** |




### Foreclosure

| | |
|---|---|
| **CFD Subject to Foreclosure Covenant:** | **Yes** |
| **Foreclosure Determination Date** | **October 1st** |
| **Foreclosure Commencement Date** | **October 1st** |

**Foreclosure Qualification**

| | |
|---|---|
| Individual Parcel Delinquency | **$5,000** |
| Individual Owner Multiple Parcels Delinquency | **N/A** |
| Individual Parcels Semi-Annual Installments | **N/A** |
| Aggregate Delinquency Rate* | **7.5%** |

**Parcels Qualifying for Foreclosure**

| | |
|---|---|
| Parcels Exceeding Individual Foreclosure Threshold | **0** |
| Parcels Exceeding CFD Aggregate | **0** |

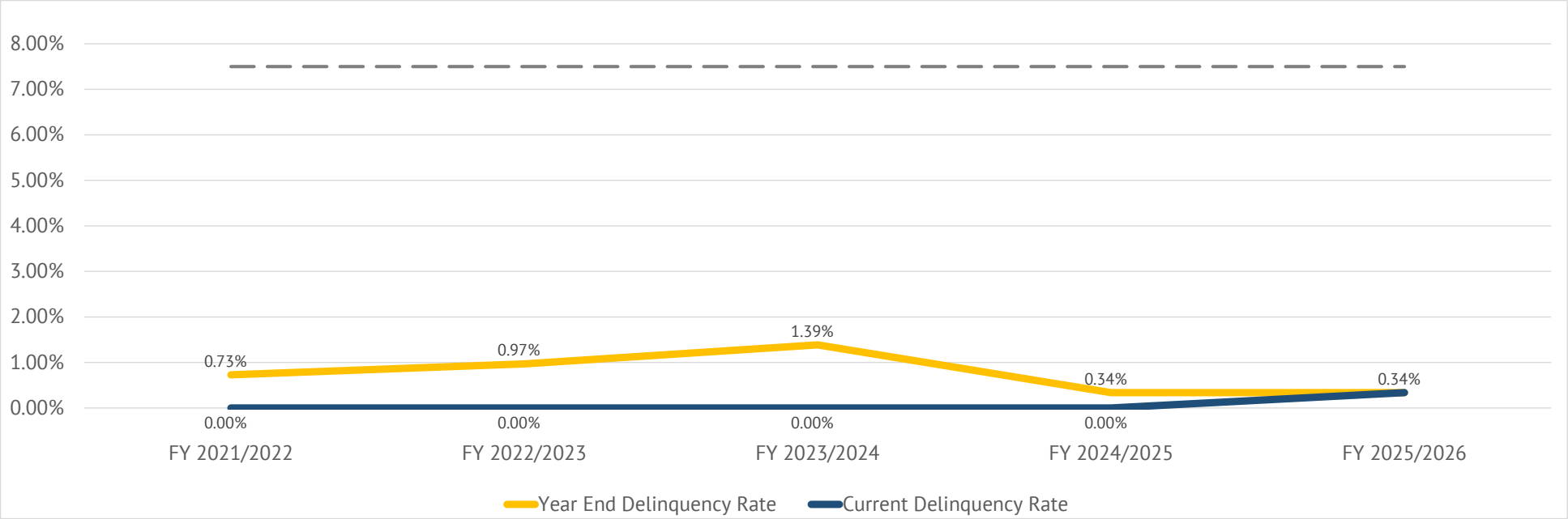
*Foreclosure proceedings may only proceed if a parcel is delinquent Special Taxes in excess of $5,000 and the amount on deposit in the Reserve Fund is at less than the Reserve Requirement.

# Fixed Charge Special Assessment Delinquency Report
# Year End Report for Fiscal Year 2025/2026
## Colton Joint Unified School District Community Facilities District No. 2

## Historical Delinquency Summary

| Fiscal Year | Subject Fiscal Year | | | | | June 30, 2026 | |
|---|---|---|---|---|---|---|---|
| | Aggregate Special Tax | Parcels Delinquent | Amount Collected | Amount Delinquent | Delinquency Rate | Remaining Amount Delinquent | Remaining Delinquency Rate |
| 2021/2022 | $411,232.34 | 4 | $408,238.11 | $2,994.23 | 0.73% | $0.00 | 0.00% |
| 2022/2023 | 418,241.04 | 6 | 414,181.40 | 4,059.64 | 0.97% | 0.00 | 0.00% |
| 2023/2024 | 431,022.24 | 7 | 425,046.27 | 5,975.97 | 1.39% | 0.00 | 0.00% |
| 2024/2025 | 436,279.14 | 1 | 434,808.78 | 1,470.36 | 0.34% | 0.00 | 0.00% |
| 2025/2026 | 444,032.20 | 1 | 442,535.72 | 1,496.48 | 0.34% | 1,496.48 | 0.34% |

### Historical Delinquency Rate



# Fixed Charge Special Assessment Delinquency Report
# Year End Report for Fiscal Year 2025/2026
## Colton Joint Unified School District Community Facilities District No. 2

## Individual Parcel Detail

| Assessor's Parcel Number | Owner | Mailing Address | Roll Year | Total Special Tax | Paid Special Tax | Delinquent Special Tax |
|---|---|---|---|---|---|---|
| 0259-081-10-0000 | Ryszard Wozny | 18641 Peach St, Bloomington Ca 92316 | 2025 | $1,496.48 | $0.00 | $1,496.48 |

# Exhibit F

## Summary of Transactions for Fiscal Agent Accounts

# Funding Report - Detail

**Fund: CFD#2 Special Tax Refunding Bonds 2012 Series A**

**Subfund: 164083000 - Bond Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $1.52 | $986,132.23 | $59.81 | $0.00 | ($986,185.00) | $8.56 | | | BEGINNING BALANCE |
| 08-18-2025 | | $281,828.94 | | | | $281,837.50 | | Deposit | Via Wire Fed Ref 000588 121000248 Wells Debt Service Payment 9/1/2025 |
| 08-28-2025 | | | $9.88 | | | $281,847.38 | | Transfer In | Transfer From 164083001 Reserve Fund |
| 09-02-2025 | | | | | ($61,837.50) | $220,009.88 | Certificate Investor | Debt Service Interest | Debt Service Interest |
| 09-02-2025 | | | | | ($220,000.00) | $9.88 | Certificate Investor | Debt Service Principal | Debt Service Principal |
| 09-02-2025 | $0.54 | | | | | $10.42 | | Interest | Interest Earnings |
| 10-01-2025 | $0.04 | | | | | $10.46 | | Interest | Interest Earnings |
| 02-23-2026 | | $57,427.04 | | | | $57,437.50 | | Deposit | Via Wire Fed Ref 001173 Wire From 121000248 Wells Sf For Debt Service Payment |
| 03-02-2026 | | | | | ($57,437.50) | $0.00 | Certificate Investor | Debt Service Interest | Debt Service Interest |
| 03-02-2026 | | | $10.04 | | | $10.04 | | Transfer In | Transfer from 164083001 Reserve Fund |
| 03-02-2026 | $0.05 | | | | | $10.09 | | Interest | Interest Earnings |
| 04-01-2026 | $0.01 | | | | | $10.10 | | Interest | Interest Earnings |
| | $0.64 | $339,255.98 | $19.92 | $0.00 | ($339,275.00) | $1.54 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$2.16** | **$1,325,388.21** | **$79.73** | **$0.00** | **($1,325,460.00)** | **$10.10** | **Total for 164083000 - Bond Fund** | | |

**Subfund: 164083001 - Reserve Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $59.81 | $398,186.55 | $0.00 | ($59.81) | $0.00 | $398,186.55 | | | BEGINNING BALANCE |
| 07-01-2025 | $1.64 | | | | | $398,188.19 | | Interest | Interest Earnings |
| 08-01-2025 | $1.69 | | | | | $398,189.88 | | Interest | Interest Earnings |
| 08-28-2025 | | | | ($9.88) | | $398,180.00 | | Transfer Out | Transfer To 164083000 Bond Fund |
| 09-02-2025 | $1.69 | | | | | $398,181.69 | | Interest | Interest Earnings |
| 10-01-2025 | $1.64 | | | | | $398,183.33 | | Interest | Interest Earnings |
| 11-03-2025 | $1.69 | | | | | $398,185.02 | | Interest | Interest Earnings |
| 12-01-2025 | $1.64 | | | | | $398,186.66 | | Interest | Interest Earnings |
| 01-02-2026 | $1.69 | | | | | $398,188.35 | | Interest | Interest Earnings |
| 02-02-2026 | $1.69 | | | | | $398,190.04 | | Interest | Interest Earnings |
| 03-02-2026 | $1.53 | | | | | $398,191.57 | | Interest | Interest Earnings |
| 03-02-2026 | | | | ($10.04) | | $398,181.53 | | Transfer Out | Transfer To 164083000 Bond Fund |
| 04-01-2026 | $1.69 | | | | | $398,183.22 | | Interest | Interest Earnings |
| 05-01-2026 | $1.64 | | | | | $398,184.86 | | Interest | Interest Earnings |
| 06-01-2026 | $1.69 | | | | | $398,186.55 | | Interest | Interest Earnings |
| | $19.92 | $0.00 | $0.00 | ($19.92) | $0.00 | $0.00 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$79.73** | **$398,186.55** | **$0.00** | **($79.73)** | **$0.00** | **$398,186.55** | **Total for 164083001 - Reserve Fund** | | |
| **Fund Total** | **$81.89** | **$1,723,574.76** | **$79.73** | **($79.73)** | **($1,325,460.00)** | **$398,196.65** | **Total for CFD#2 Special Tax Refunding Bonds 2012 Series A** | | |
| | | | | | | | | | |
| **Grand Total** | **$81.89** | **$1,723,574.76** | **$79.73** | **($79.73)** | **($1,325,460.00)** | **$398,196.65** | **Grand Total for Selected Funds/SubFunds** | | |

# Exhibit G

## Annual Special Tax Roll for Fiscal Year 2026/2027

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0141-511-54-0000 | $1,221.96 |
| 0141-511-55-0000 | $1,071.04 |
| 0141-511-56-0000 | $1,221.96 |
| 0141-511-57-0000 | $1,221.96 |
| 0141-511-58-0000 | $1,221.96 |
| 0141-511-59-0000 | $1,071.04 |
| 0141-511-60-0000 | $1,071.04 |
| 0141-511-61-0000 | $1,221.96 |
| 0141-511-62-0000 | $1,221.96 |
| 0141-511-63-0000 | $1,221.96 |
| 0141-511-64-0000 | $1,071.04 |
| 0141-511-65-0000 | $1,071.04 |
| 0141-531-21-0000 | $1,221.96 |
| 0141-531-22-0000 | $1,221.96 |
| 0141-531-23-0000 | $1,372.88 |
| 0141-531-24-0000 | $1,221.96 |
| 0141-531-25-0000 | $1,372.88 |
| 0141-531-26-0000 | $1,372.88 |
| 0141-531-27-0000 | $1,372.88 |
| 0141-531-28-0000 | $1,372.88 |
| 0141-531-29-0000 | $1,221.96 |
| 0141-531-30-0000 | $1,372.88 |
| 0141-531-31-0000 | $1,372.88 |
| 0141-531-32-0000 | $1,372.88 |
| 0141-531-33-0000 | $1,221.96 |
| 0141-531-34-0000 | $1,372.88 |
| 0141-531-35-0000 | $1,372.88 |
| 0141-531-36-0000 | $1,221.96 |
| 0141-531-37-0000 | $1,372.88 |
| 0141-531-38-0000 | $1,372.88 |
| 0141-531-39-0000 | $1,221.96 |
| 0141-531-40-0000 | $1,372.88 |
| 0141-531-41-0000 | $1,372.88 |
| 0141-531-42-0000 | $1,372.88 |
| 0141-531-43-0000 | $1,221.96 |
| 0141-531-44-0000 | $1,372.88 |
| 0141-531-45-0000 | $1,372.88 |
| 0141-551-01-0000 | $1,071.04 |
| 0141-551-02-0000 | $1,221.96 |
| 0141-551-03-0000 | $1,221.96 |
| 0141-551-04-0000 | $1,071.04 |

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0141-551-05-0000 | $1,221.96 |
| 0141-551-06-0000 | $1,221.96 |
| 0141-551-07-0000 | $1,071.04 |
| 0141-551-08-0000 | $1,221.96 |
| 0141-551-09-0000 | $1,221.96 |
| 0141-551-10-0000 | $1,221.96 |
| 0141-551-11-0000 | $1,221.96 |
| 0141-551-12-0000 | $1,071.04 |
| 0141-551-13-0000 | $1,221.96 |
| 0141-551-14-0000 | $1,221.96 |
| 0141-551-15-0000 | $1,221.96 |
| 0141-551-16-0000 | $1,221.96 |
| 0141-551-17-0000 | $1,071.04 |
| 0141-551-18-0000 | $1,221.96 |
| 0141-551-19-0000 | $1,071.04 |
| 0141-551-20-0000 | $1,071.04 |
| 0141-551-21-0000 | $1,221.96 |
| 0141-551-22-0000 | $1,071.04 |
| 0141-551-23-0000 | $1,221.96 |
| 0141-551-24-0000 | $1,071.04 |
| 0141-551-25-0000 | $1,221.96 |
| 0141-551-26-0000 | $1,071.04 |
| 0141-551-27-0000 | $1,071.04 |
| 0141-551-28-0000 | $1,221.96 |
| 0141-551-29-0000 | $1,221.96 |
| 0141-551-30-0000 | $1,071.04 |
| 0141-551-31-0000 | $1,221.96 |
| 0141-551-32-0000 | $1,221.96 |
| 0141-551-33-0000 | $1,071.04 |
| 0141-551-34-0000 | $1,221.96 |
| 0141-551-35-0000 | $1,071.04 |
| 0141-551-36-0000 | $1,221.96 |
| 0141-551-37-0000 | $1,071.04 |
| 0141-551-38-0000 | $1,071.04 |
| 0141-551-39-0000 | $1,071.04 |
| 0141-551-40-0000 | $1,221.96 |
| 0141-551-41-0000 | $1,221.96 |
| 0141-551-42-0000 | $1,221.96 |
| 0141-551-43-0000 | $1,071.04 |
| 0141-551-44-0000 | $1,221.96 |
| 0141-551-45-0000 | $1,071.04 |

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0141-551-46-0000 | $1,221.96 |
| 0141-551-47-0000 | $1,221.96 |
| 0141-551-48-0000 | $1,221.96 |
| 0141-551-49-0000 | $1,221.96 |
| 0141-551-50-0000 | $1,221.96 |
| 0141-551-51-0000 | $1,221.96 |
| 0141-551-52-0000 | $1,071.04 |
| 0141-551-53-0000 | $1,221.96 |
| 0141-551-54-0000 | $1,071.04 |
| 0141-551-55-0000 | $1,071.04 |
| 0141-551-56-0000 | $1,221.96 |
| 0141-551-57-0000 | $1,221.96 |
| 0141-551-58-0000 | $1,221.96 |
| 0141-551-59-0000 | $1,221.96 |
| 0141-551-60-0000 | $1,221.96 |
| 0141-551-61-0000 | $1,221.96 |
| 0141-561-01-0000 | $1,221.96 |
| 0141-561-02-0000 | $1,221.96 |
| 0141-561-03-0000 | $1,372.88 |
| 0141-561-04-0000 | $1,372.88 |
| 0141-561-05-0000 | $1,221.96 |
| 0141-561-06-0000 | $1,372.88 |
| 0141-561-07-0000 | $1,071.04 |
| 0141-561-08-0000 | $1,221.96 |
| 0141-561-09-0000 | $1,071.04 |
| 0141-561-10-0000 | $1,221.96 |
| 0141-561-11-0000 | $1,221.96 |
| 0141-561-12-0000 | $1,221.96 |
| 0141-561-13-0000 | $1,071.04 |
| 0141-561-14-0000 | $1,372.88 |
| 0141-561-15-0000 | $1,372.88 |
| 0141-561-16-0000 | $1,372.88 |
| 0141-561-17-0000 | $1,071.04 |
| 0141-561-18-0000 | $1,221.96 |
| 0141-561-19-0000 | $1,372.88 |
| 0141-561-20-0000 | $1,372.88 |
| 0141-561-21-0000 | $1,071.04 |
| 0141-561-22-0000 | $1,221.96 |
| 0141-561-23-0000 | $1,221.96 |
| 0141-561-24-0000 | $1,372.88 |
| 0141-561-25-0000 | $1,221.96 |

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0141-561-26-0000 | $1,372.88 |
| 0141-561-27-0000 | $1,372.88 |
| 0141-561-28-0000 | $1,372.88 |
| 0141-561-29-0000 | $1,372.88 |
| 0141-561-30-0000 | $1,372.88 |
| 0141-561-31-0000 | $1,372.88 |
| 0141-561-32-0000 | $1,372.88 |
| 0141-561-33-0000 | $1,221.96 |
| 0141-571-01-0000 | $1,221.96 |
| 0141-571-02-0000 | $1,372.88 |
| 0141-571-03-0000 | $1,372.88 |
| 0141-571-04-0000 | $1,372.88 |
| 0141-571-05-0000 | $1,221.96 |
| 0141-571-06-0000 | $1,372.88 |
| 0141-571-07-0000 | $1,221.96 |
| 0141-571-08-0000 | $1,372.88 |
| 0141-571-09-0000 | $1,372.88 |
| 0141-571-10-0000 | $1,221.96 |
| 0141-571-11-0000 | $1,221.96 |
| 0141-571-12-0000 | $1,372.88 |
| 0141-571-13-0000 | $1,071.04 |
| 0141-571-14-0000 | $1,372.88 |
| 0141-571-15-0000 | $1,372.88 |
| 0141-571-16-0000 | $1,221.96 |
| 0141-571-17-0000 | $1,372.88 |
| 0141-571-18-0000 | $1,372.88 |
| 0141-571-19-0000 | $1,372.88 |
| 0141-571-20-0000 | $1,221.96 |
| 0257-211-40-0000 | $1,221.96 |
| 0257-211-41-0000 | $1,372.88 |
| 0257-211-42-0000 | $1,221.96 |
| 0259-071-08-0000 | $1,575.80 |
| 0259-071-11-0000 | $1,810.74 |
| 0259-071-12-0000 | $1,810.74 |
| 0259-071-13-0000 | $1,810.74 |
| 0259-071-14-0000 | $0.00 |
| 0259-071-15-0000 | $0.00 |
| 0259-072-13-0000 | $1,751.00 |
| 0259-072-14-0000 | $1,523.80 |
| 0259-072-15-0000 | $1,372.88 |
| 0259-072-16-0000 | $1,523.80 |

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0259-072-17-0000 | $1,751.00 |
| 0259-072-18-0000 | $1,751.00 |
| 0259-072-19-0000 | $1,751.00 |
| 0259-072-20-0000 | $1,751.00 |
| 0259-072-21-0000 | $1,751.00 |
| 0259-072-22-0000 | $1,751.00 |
| 0259-073-07-0000 | $1,751.00 |
| 0259-073-08-0000 | $1,751.00 |
| 0259-073-09-0000 | $1,751.00 |
| 0259-073-10-0000 | $1,751.00 |
| 0259-073-11-0000 | $1,751.00 |
| 0259-073-12-0000 | $1,751.00 |
| 0259-081-09-0000 | $1,523.80 |
| 0259-081-10-0000 | $1,523.80 |
| 0259-081-11-0000 | $1,523.80 |
| 0259-081-14-0000 | $1,751.00 |
| 0259-081-15-0000 | $1,523.80 |
| 0259-081-16-0000 | $1,523.80 |
| 0259-082-07-0000 | $1,751.00 |
| 0259-082-08-0000 | $1,751.00 |
| 0259-082-09-0000 | $1,751.00 |
| 0259-082-10-0000 | $1,810.74 |
| 0259-191-01-0000 | $1,263.66 |
| 0259-191-02-0000 | $1,419.72 |
| 0259-191-03-0000 | $1,419.72 |
| 0259-191-04-0000 | $1,419.72 |
| 0259-191-05-0000 | $1,263.66 |
| 0259-191-06-0000 | $1,419.72 |
| 0259-191-07-0000 | $1,419.72 |
| 0259-191-08-0000 | $1,419.72 |
| 0259-191-09-0000 | $1,419.72 |
| 0259-191-10-0000 | $1,263.66 |
| 0259-191-11-0000 | $1,419.72 |
| 0259-191-12-0000 | $1,419.72 |
| 0259-191-13-0000 | $1,263.66 |
| 0259-191-14-0000 | $1,419.72 |
| 0259-191-15-0000 | $1,263.66 |
| 0259-191-16-0000 | $1,419.72 |
| 0259-191-17-0000 | $1,419.72 |
| 0259-191-18-0000 | $1,419.72 |
| 0259-191-19-0000 | $1,419.72 |

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0259-191-20-0000 | $1,263.66 |
| 0259-191-21-0000 | $1,419.72 |
| 0259-191-22-0000 | $1,419.72 |
| 0259-191-23-0000 | $1,419.72 |
| 0259-191-24-0000 | $1,263.66 |
| 0259-191-25-0000 | $1,419.72 |
| 0259-191-26-0000 | $1,419.72 |
| 0259-191-27-0000 | $1,419.72 |
| 0259-191-28-0000 | $1,419.72 |
| 0259-191-29-0000 | $1,419.72 |
| 0259-191-30-0000 | $1,419.72 |
| 0259-191-31-0000 | $0.00 |
| 0259-191-32-0000 | $0.00 |
| 0259-191-33-0000 | $0.00 |
| 0259-191-34-0000 | $0.00 |
| 0259-191-35-0000 | $0.00 |
| 0259-201-01-0000 | $1,107.58 |
| 0259-201-02-0000 | $1,419.72 |
| 0259-201-03-0000 | $1,263.66 |
| 0259-201-04-0000 | $1,263.66 |
| 0259-201-05-0000 | $1,419.72 |
| 0259-201-06-0000 | $1,263.66 |
| 0259-201-07-0000 | $1,263.66 |
| 0259-201-08-0000 | $1,419.72 |
| 0259-201-09-0000 | $1,263.66 |
| 0259-201-10-0000 | $1,419.72 |
| 0259-201-11-0000 | $1,263.66 |
| 0259-201-12-0000 | $1,419.72 |
| 0259-201-13-0000 | $1,419.72 |
| 0259-201-14-0000 | $1,419.72 |
| 0259-201-15-0000 | $1,419.72 |
| 0259-201-16-0000 | $1,263.66 |
| 0259-201-17-0000 | $1,419.72 |
| 0259-201-18-0000 | $1,263.66 |
| 0259-201-19-0000 | $1,419.72 |
| 0259-201-20-0000 | $1,263.66 |
| 0259-201-21-0000 | $1,419.72 |
| 0259-201-22-0000 | $1,263.66 |
| 0259-201-23-0000 | $1,419.72 |
| 0259-201-24-0000 | $1,263.66 |
| 0259-201-25-0000 | $1,263.66 |

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0259-201-26-0000 | $1,419.72 |
| 0259-201-27-0000 | $1,263.66 |
| 0259-211-01-0000 | $1,107.58 |
| 0259-211-02-0000 | $1,419.72 |
| 0259-211-03-0000 | $1,263.66 |
| 0259-211-04-0000 | $1,263.66 |
| 0259-211-05-0000 | $1,419.72 |
| 0259-211-06-0000 | $1,263.66 |
| 0259-211-07-0000 | $1,419.72 |
| 0259-211-08-0000 | $1,263.66 |
| 0259-211-09-0000 | $1,419.72 |
| 0259-211-10-0000 | $1,419.72 |
| 0259-211-11-0000 | $1,263.66 |
| 0284-661-01-0000 | $2,206.78 |
| 0284-661-02-0000 | $2,206.78 |
| 0284-661-03-0000 | $1,792.28 |
| 0284-661-04-0000 | $2,206.78 |
| 0284-661-05-0000 | $2,206.78 |
| 0284-661-06-0000 | $1,792.28 |
| 0284-661-07-0000 | $2,206.78 |
| 0284-661-08-0000 | $2,012.12 |
| 0284-661-09-0000 | $2,206.78 |
| 0284-661-10-0000 | $2,206.78 |
| 0284-661-11-0000 | $2,206.78 |
| 0284-661-12-0000 | $1,792.28 |
| 0284-661-13-0000 | $2,206.78 |
| 0284-661-14-0000 | $2,206.78 |
| 0284-661-15-0000 | $2,012.12 |
| 0284-661-16-0000 | $2,206.78 |
| 0284-661-17-0000 | $2,206.78 |
| 0284-661-18-0000 | $2,206.78 |
| 0284-661-19-0000 | $2,206.78 |
| 0284-661-20-0000 | $1,792.28 |
| 0284-661-21-0000 | $1,792.28 |
| 0284-661-22-0000 | $2,206.78 |
| 0284-661-23-0000 | $2,206.78 |
| 0284-661-24-0000 | $2,206.78 |
| 0284-661-25-0000 | $1,924.84 |
| 0284-661-26-0000 | $2,012.12 |
| 0284-661-27-0000 | $2,012.12 |
| 0284-661-28-0000 | $2,206.78 |

Colton Joint Unified School District
Community Facilities District No. 2
Fiscal Year 2026/2027 Special Tax Roll

| Assessor's Parcel Number | Annual Special Tax |
|---|---|
| 0284-661-29-0000 | $2,012.12 |
| 0284-661-30-0000 | $1,792.28 |
| 0284-661-31-0000 | $2,206.78 |
| 0284-661-32-0000 | $2,206.78 |
| 0284-661-33-0000 | $2,206.78 |
| 0284-661-34-0000 | $2,206.78 |
| 0284-661-35-0000 | $2,012.12 |
| 0284-661-36-0000 | $2,206.78 |
| 0284-661-37-0000 | $2,206.78 |
| 0284-661-38-0000 | $2,012.12 |
| 0284-661-39-0000 | $1,792.28 |
| 0284-661-40-0000 | $2,206.78 |
| 0284-661-41-0000 | $2,206.78 |
| 0284-661-42-0000 | $1,924.84 |
| 0284-661-43-0000 | $2,206.78 |
| 0284-661-44-0000 | $2,206.78 |
| 0284-661-45-0000 | $2,012.12 |
| 0284-661-46-0000 | $2,206.78 |
| 0284-661-47-0000 | $2,206.78 |
| 0284-661-48-0000 | $1,792.28 |
| 0284-661-49-0000 | $2,206.78 |
| 0284-661-50-0000 | $2,206.78 |
| 0284-661-51-0000 | $2,012.12 |
| 0284-661-52-0000 | $2,012.12 |
| 0284-661-53-0000 | $2,012.12 |
| 0284-661-54-0000 | $2,206.78 |
| 0284-661-55-0000 | $2,206.78 |
| 0284-661-56-0000 | $2,206.78 |
| 0284-661-57-0000 | $1,792.28 |
| **Total Parcels** | **316** |
| **Total Taxable Parcels** | **309** |
| **Total Annual Special Tax** | **$452,135.04** |