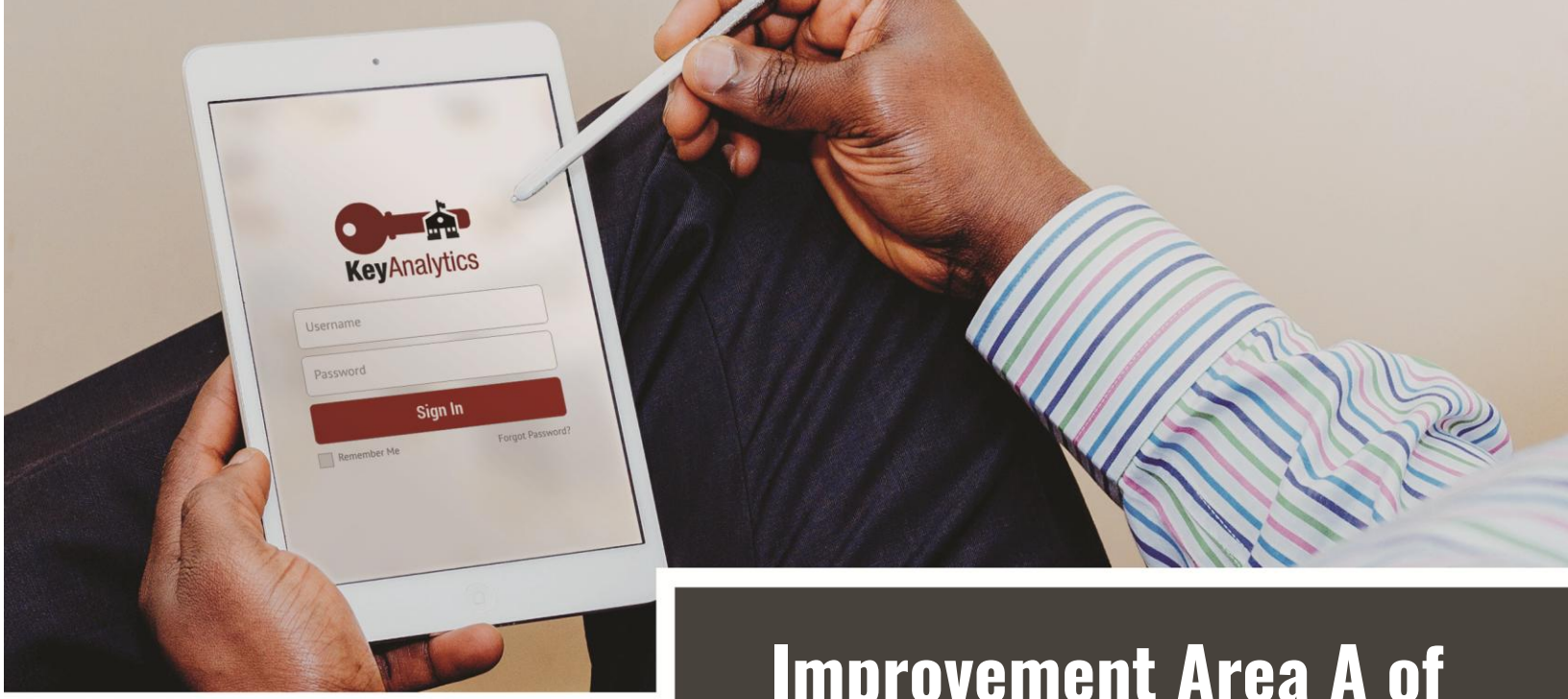




Improvement Area A of Community Facilities District No. 2005-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Lake Elsinore Unified School District

2026 / 2027



KeyAnalytics

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Introduction

Improvement Area A of Community Facilities District No. 2005-1 ("IA A of CFD No. 2005-1") of the Lake Elsinore 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. IA A of CFD No. 2005-1 is authorized under the Act to finance certain facilities (the "Authorized Facilities") as established at the time of formation.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of IA A of CFD No. 2005-1 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 March 1, 2020, between the School District and Zions Bancorporation, 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 IA A of CFD No. 2005-1 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 IA A of CFD No. 2005-1.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 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 IA A of CFD No. 2005-1 for Fiscal Year 2025/2026.

Section V –Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of IA A of CFD No. 2005-1 for Fiscal Year 2026/2027.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within IA A of CFD No. 2005-1.

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 Minimum Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of IA A of CFD No. 2005-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2005-1 is composed of approximately 399.55 gross acres in the City of Lake Elsinore (the "City") and the unincorporated area of the County of Riverside (the "County"). Properties in the Community Facilities District are non-contiguous and divided into Improvement Area No. A and Improvement Area No. B of the Community Facilities District. Improvement Area No. A of CFD No. 2005-1 is divided into two (2) contiguous zones composed of approximately 222.99 gross acres located in the City, south of State Highway 74 and northeast of Ramsgate Drive. For reference, the boundary map of IA A of CFD No. 2005-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

IA A of CFD No. 2005-1 was formed and established by the School District on June 2, 2005 under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of IA A of CFD No. 2005-1, and a landowner election at which the qualified electors of IA A of CFD No. 2005-1 authorized IA A of CFD No. 2005-1 to incur bonded indebtedness in an amount not to exceed $10,500,000 and approved the levy of Annual Special Taxes.

IA A of CFD No. 2005-1 was also formed in connection with the SB 50 Finance Agreement, dated June 2, 2005, ("Agreement"), by and between the School District and Centex Homes, A Nevada General Partnership. The Agreement is not a mitigation agreement in that it does not establish amounts to be paid to the School District or other public agency to mitigate any impacts of the development, rather, they set forth terms for the issuance of bonds by IA A of CFD No. 2005-1 to finance all or a portion of fees or

facilities financing requirements authorized to be imposed on the property within IA A of CFD No. 2005-1 independent of the Agreement.

The table below provides information related to the formation of IA A of CFD No. 2005-1.

Board Actions Related to
Formation of IA A of CFD No. 2005-1

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	April 14, 2005	2005-06-100
Resolution to Incur Bonded Indebtedness	April 14, 2005	2005-06-101
Resolution of Formation	June 2, 2005	2004-05-124
Resolution of Necessity	June 2, 2005	2004-05-125
Resolution Calling Election	June 2, 2005	2004-05-126
Ordinance Levying Special Taxes	June 30, 2005	Ordnance No. 2005-1

A Notice of Special Tax Lien was recorded in the real property records of the County on August 29, 2005, as Instrument No. 2005-0707956 on all property within IA A of CFD No. 2005-1.

C. Bonds

1. Series 2005 Special Tax Bonds

On December 20, 2005, the Series 2005 Special Tax Bonds of the Lake Elsinore Unified School District Community Facilities District No. 2005 Improvement Area A ("2005 Bonds") were issued in the amount of $6,480,000. The 2005 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated December 1, 2005 ("2005 FAA"), and the Act. The 2005 Bonds were issued to fund the Authorized Facilities of IA A of CFD No. 2005-1, fund a reserve fund for the 2005 Bonds, fund capitalized interest on the 2005 Bonds for approximately 12 months, and pay the costs of issuing the 2005 Bonds. For more information regarding the use of the 2005 Bond proceeds please see Section IV of this Report.

2. 2014 Special Tax Refunding Bonds

On June 12, 2014, the 2014 Special Tax Refunding Bonds of the Lake Elsinore Unified School District Community Facilities District No. 2005 Improvement Area A ("2014 Bonds") were issued in the amount of $6,534,900. The 2014 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated June 1, 2014 ("2014 FAA"), and the Act. The 2014 Bonds were issued to refund the 2005 Bonds, fund a reserve fund for the 2014 Bonds, and pay the cost of issuing the 2014 Bonds. For more information regarding the use of the 2014 Bond proceeds please see Section IV of this Report.

3. Special Tax Bond, Series 2020

On March 24, 2020, the Special Tax Bond, Series 2020 of the Lake Elsinore Unified School District Community Facilities District No. 2005 Improvement Area A ("2020 Bonds") were issued in the amount of $8,943,000. The 2020 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, March 1, 2020 ("2020 FAA"), and the Act. The 2020 Bonds were issued to refund the 2014 Bonds, refund a portion of the School District's Certificates of Participation (2010 School Facility Funding Program), fund a reserve fund for the 2020 Bonds, and pay the cost of Issuing the 2020 Bonds. For more information regarding the use of the 2020 Bond proceeds please see Section IV of this Report.

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, IA A of CFD No. 2005-1 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

Tax Class/ Land Use	Sq. Footage	Number of Units/Acres/ Lots	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Zone 1				
1	< 1,950 Sq. Ft.	19 Units	$949.54 Per Unit	$18,041.26
2	1,951 Sq. Ft. to 2,200 Sq. Ft.	18 Units	$1,066.32 Per Unit	19,193.76
3	2,201 Sq. Ft. to 2,450 Sq. Ft.	41 Units	$1,121.24 Per Unit	45,970.84
4	2,451 Sq. Ft. to 2,700 Sq. Ft.	6 Units	$1,141.64 Per Unit	6,849.84
5	2,701 Sq. Ft. to 2,950 Sq. Ft.	108 Units	$1,162.74 Per Unit	125,575.92
6	2,951 Sq. Ft. to 3,200 Sq. Ft.	62 Units	$1,209.66 Per Unit	74,998.92
7	3,201 Sq. Ft. to 3,450 Sq. Ft.	0 Units	$1,237.70 Per Unit	0.00
8	3,451 Sq. Ft. to 3,700 Sq. Ft.	0 Units	$1,562.72 Per Unit	0.00
9	3,701 Sq. Ft. to 3,950 Sq. Ft.	0 Units	$1,887.74 Per Unit	0.00
10	> 3,950 Sq. Ft.	0 Units	$2,210.92 Per Unit	0.00
Developed Property Zone 1		***254 Units***	***NA***	***$290,630.54***
Undeveloped Property Zone 1		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Zone 2				
11	< 1,950 Sq. Ft.	0 Units	$1,142.10 Per Unit	$0.00
12	1,951 Sq. Ft. to 2,200 Sq. Ft.	24 Units	$1,169.10 Per Unit	28,058.40
13	2,201 Sq. Ft. to 2,450 Sq. Ft.	21 Units	$1,191.02 Per Unit	25,011.42
14	2,451 Sq. Ft. to 2,700 Sq. Ft.	57 Units	$1,231.26 Per Unit	70,181.82
15	2,701 Sq. Ft. to 2,950 Sq. Ft.	55 Units	$1,255.70 Per Unit	69,063.50
16	2,951 Sq. Ft. to 3,200 Sq. Ft.	9 Units	$1,294.12 Per Unit	11,647.08
17	3,201 Sq. Ft. to 3,450 Sq. Ft.	22 Units	$1,332.54 Per Unit	29,315.88
18	3,451 Sq. Ft. to 3,700 Sq. Ft.	31 Units	$1,379.94 Per Unit	42,778.14
19	3,701 Sq. Ft. to 3,950 Sq. Ft.	1 Units	$1,398.26 Per Unit	1,398.26
20	> 3,950 Sq. Ft.	35 Units	$1,416.56 Per Unit	49,579.60
Developed Property Zone 2		***255 Units***	***NA***	***$327,034.10***
Undeveloped Property Zone 2		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total Developed Property		***509 Units***	***NA***	***$617,664.64***
Total Undeveloped Property		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**509 Units**		**$617,664.64**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for IA A of CFD No. 2005-1, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2020 FAA and the current delinquency rates, no parcel exceeds 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.

IA A of CFD No. 2005-1
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	$570,627.12	18	$557,215.22	$13,411.90	2.35%	$335.27	0.06%
2022/2023	582,040.26	9	576,819.17	5,221.09	0.90%	1,278.02	0.22%
2023/2024	593,680.62	9	585,016.25	8,664.37	1.46%	3,439.60	0.58%
2024/2025	605,553.14	9	600,073.18	5,479.96	0.90%	5,120.06	0.85%
2025/2026	617,664.64	9	608,586.43	9,078.21	1.47%	9,078.21	1.47%

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 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 2020 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with IA A of CFD No. 2005-1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2020 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2020 FAA.

The balances, as of June 30, 2026, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table below. 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
2020 Special Tax Fund	5122346A	$495,286.94
2020 Interest Account	5122346B	37.28
2020 Principal Account	5122346C	0.01
2020 Reserve Fund	5122346D	108,130.82
2020 Administrative Expense Fund	5122346I	23,643.53
2020 Cost of Issuance Fund	5122346J	0.00
Special Tax Fund	5122409A	0.00
Interest Account	5122409B	0.00
Principal Account	5122409C	0.00
Reserve Fund	5122409D	0.00
School Construction Fund	5122409E	0.00
Administrative Expense Fund	5122409I	0.00
Total		**$627,098.58**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by IA A of CFD No. 2005-1 are limited based on the restrictions as described within the 2020 FAA. The table below presents the sources and uses of all funds and accounts for IA A of CFD No. 2005-1 from July 1, 2025, through June 30, 2026. For a more detailed description of the sources and uses of funds please refer to Section 4 of the 2020 FAA.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	632,334.64
Investment Earnings	19,238.35
Total	**$651,572.99**
Uses	
Interest Payments	($270,567.50)
Principal Payments	(235,000.00)
Administrative Expenses	(14,580.00)
Authorized Facilities	(28,008.85)
Total	**($548,156.35)**

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"), IA A of CFD No. 2005-1 can only be used to fund the Facilities as outlined at the time of formation. The following is an excerpt taken from the ROI to establish IA A of CFD No. 2005-1 which describes the Authorized Facilities.

The types of Facilities proposed to be financed by Community Facilities District No. 2005-1 Improvement Area A (CFD) of the Lake Elsinore Unified School District (District), and the Improvement Areas thereof, under the Mello-Roos Community Facilities Act of 1982, as amended (the Act) are as follows:

"Facilities" means any elementary, middle, and high school facility or equipment with an estimated useful life of five (5) years of longer, including sites and site improvements (including landscaping, access roadways, drainage, sidewalks, and gutters, utility lines, playground areas and equipment), classrooms, recreational facilities, on-site office space at a school, central support and administrative facilities, interim housing and transportation facilities needed by District in order to serve the student population to be generated as a result of development of the property within CFD No. 2005-1 and the Improvement Areas thereof.

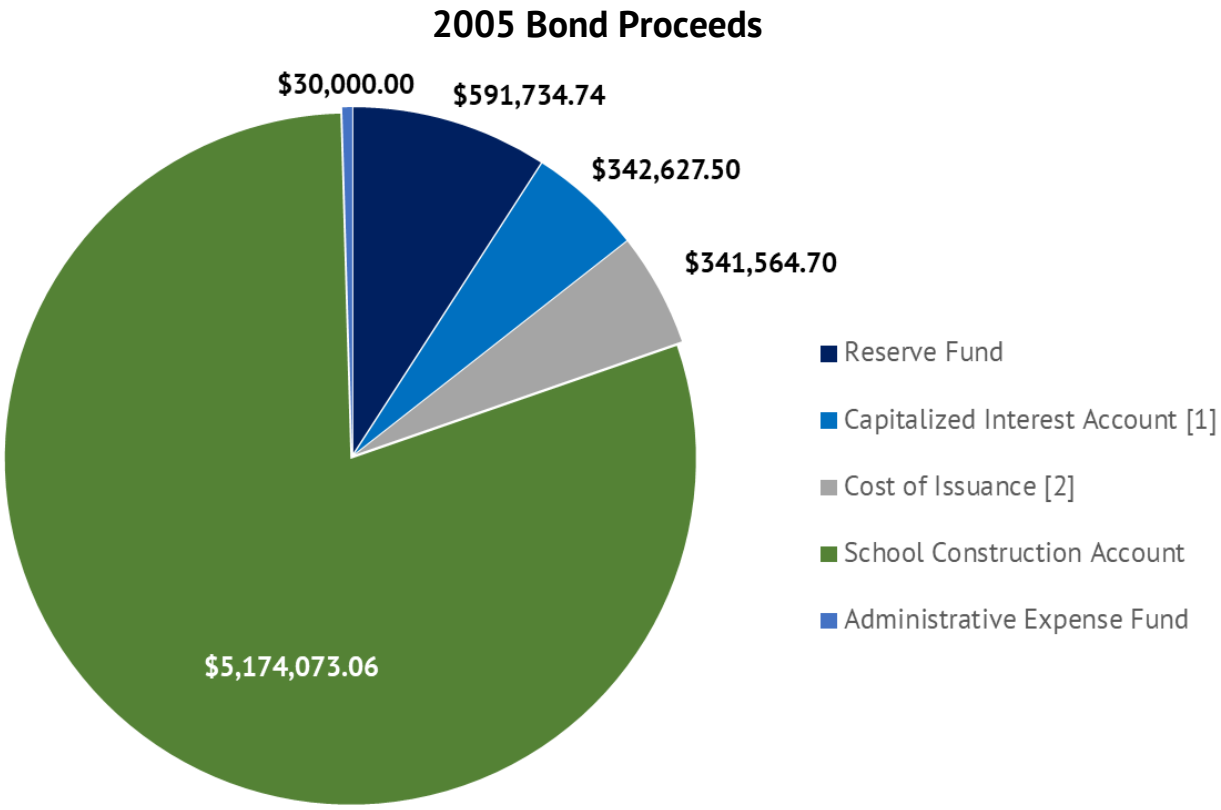
"Facilities" may also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to issuance and sale of any "debt," as defined in Section 53317(d) of the Act, including underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of CFD No. 2005-1, and the Improvement Areas thereof, bond trustee(s) or fiscal agent(s) related to CFD No. 2005-1, and the Improvement Areas thereof, and any such debt and all other incidental expenses. The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by any governmental entity that will own and operate the same.

The Facilities listed in this Exhibit are representative of the types of improvements to be furnished by CFD No 2005-1, and the Improvement Areas thereof. Addition, deletion or modification of descriptions of Facilities may be made consistent with the requirements of the District, CFD No. 2005-1, and the Improvement Areas thereof, and the Act.

B. Series 2005 Special Tax Bonds

1. Bond Proceeds

In accordance with the 2005 FAA, the total bond proceeds of $6,480,000 were deposited into the funds and accounts as shown in the graph below.



[1] Represents interest on the 2005 Bonds for a period of approximately 12 months.
[2] This amount includes the Underwriter's Discount of $149,040.00 and the Original Issue Discount of $25,524.70. However, the actual amount deposited in the Cost of Issuance account was $167,000.

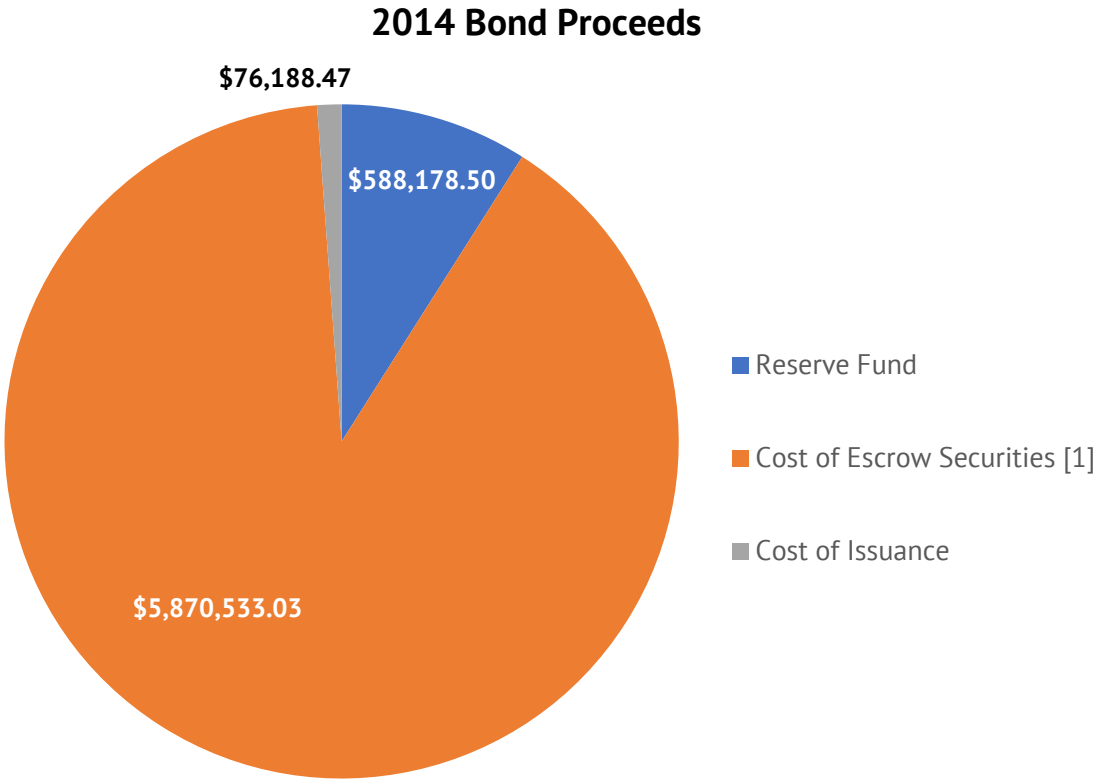
2. Construction Funds and Accounts

The 2005 Bond School Construction Account has been closed and all funds have been expended. For an accounting of accruals and expenditures within these accounts please refer to the Administration of CFD No. 2005-1 IA-A for prior years.

C. 2014 Special Tax Refunding Bonds

1. Bond Proceeds

In accordance with the 2014 FAA, the total bond proceeds of $6,534,900 were deposited into the funds and accounts as shown in the graph below.

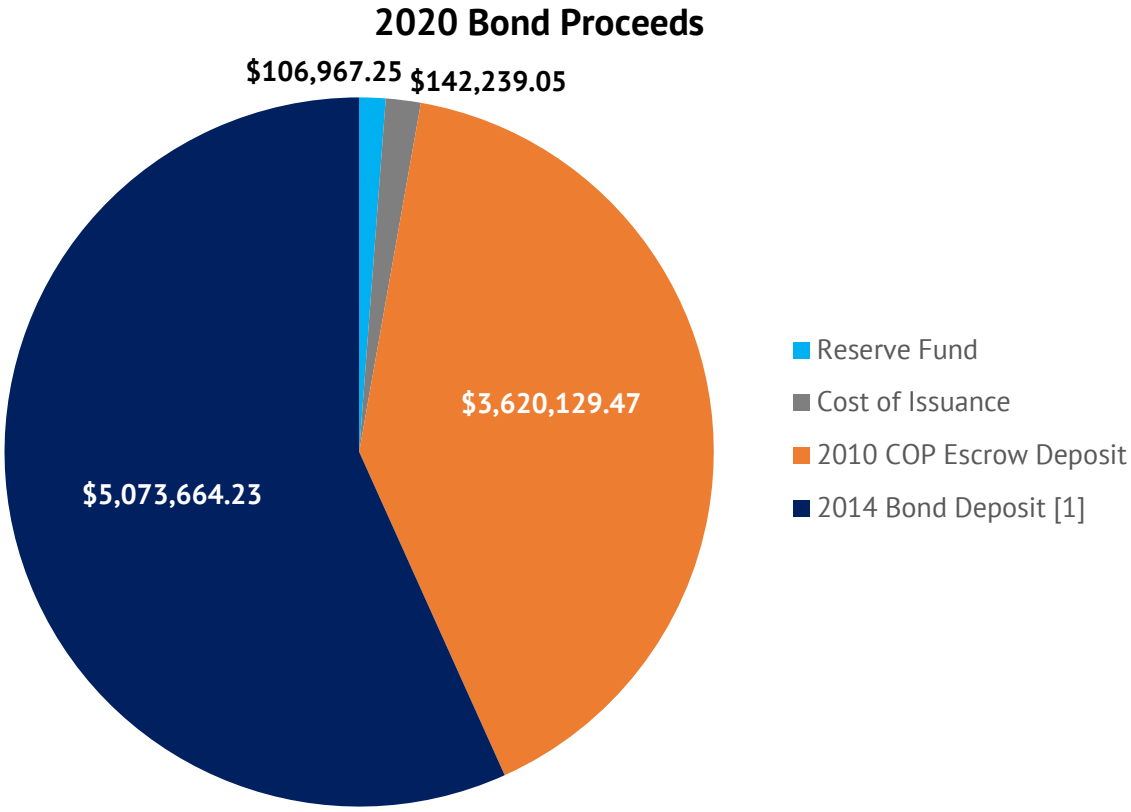


[1] This amount does not include the 2005 Bonds Reserve Fund of $621,880.44 and a rounding adjustment of $29.53. The actual amount deposited in the Cost of Escrow Securities was $6,492,443.00.

D. Special Tax Bond, Series 2020

1. Bond Proceeds

In accordance with the 2020 FAA, the total bond proceeds of $8,943,000 were deposited into the funds and accounts as shown in the graph below.



[1] Utilized to redeem in full, the 2014 Bonds on March 24, 2020.

2. 2010 Certificates of Participation Escrow Deposit

The Certificates of Participation (2010 School Facility Funding Program) were issued by the School District on June 8, 2010 and were utilized by the School District to finance the costs of design, acquisition, installation, construction and improvement of certain Authorized Facilities of IA A of CFD No. 2005-1. All escrow deposits were utilized to prepay the Certificates of Participation 2010 School Facility Funding Program) on June 1, 2020.

E. Special Taxes

IA A of CFD No. 2005-1 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the 2020 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by IA A of CFD No. 2005-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2020 Bonds. For an accounting of accruals and expenditures within this account prior to July 1, 2026, please refer to the Administration Reports of IA A of CFD No. 2005-1 for prior years.

Special Tax Fund

Balance as of July 1, 2025		**$542,787.58**
Accruals		$877,014.21
Special Tax Deposits	$632,334.64	
Investment Earnings	9,682.58	
Reversal of Transfer from Interest Account	234,996.99	
Expenditures		($924,514.85)
Transfer to 2020 Principal Account	($234,996.99)	
Transfer to 2020 Interest Account	(498,393.75)	
Transfer to Custody Account	(191,124.11)	
Transfer to Administrative Expense Fund	0.00	
Balance as of June 30, 2026		**$495,286.94**

Pursuant to the 2020 FAA, any remaining funds in the Special Tax fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the 2020 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Custody Account. Funds within the Custody Account may be used for Authorized Facilities of the School District. For an accounting of accruals and expenditures within this account prior to July 1, 2026, please refer to the Administration Reports of IA A of CFD No. 2005-1 for prior years.

Custody Account

Balance as of July 1, 2025		**$33,733.60**
Accruals		$195,340.36
Transfer from 2020 Special Tax Fund	$191,124.11	
Investment Earnings	4,216.25	
Expenditures		($29,138.85)
Administrative Expenses	($500.00)	
Authorized Facilities	(28,638.85)	
Balance as of June 30, 2026		**$199,935.11**

V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of IA A of CFD No. 2005-1 based on the financial obligations for Fiscal Year 2026/2027.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of IA A of CFD No. 2005-1 are calculated in accordance and pursuant to the RMA. Pursuant to the 2020 FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2020 Bonds may be used to purchase/construct the Authorized Facilities of IA A of CFD No. 2005-1. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2026/2027.

Minimum Annual Special Tax Requirement for IA A of CFD No. 2005-1

Fiscal Year 2025/2026 Remaining Sources		**$495,324.23**
Balance of Special Tax Fund	$495,286.94	
Balance of 2020 Interest Account	37.28	
Balance of 2020 Principal Account	0.01	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($495,324.23)**
September 1, 2026 Interest Payment	($133,227.50)	
September 1, 2026 Principal Payment	(253,000.00)	
Direct Construction of Authorized Facilities	(109,096.73)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($630,018.94)**
Administrative Expense Budget	($45,469.99)	
Anticipated Special Tax Delinquencies [1]	(9,259.79)	
March 1, 2027 Interest Payment	(128,800.00)	
September 1, 2027 Interest Payment	(128,800.00)	
September 1, 2027 Principal Payment	(253,000.00)	
Direct Construction of Authorized Facilities	(64,689.16)	
Fiscal Year 2026/2027 Minimum Annual Special Tax Requirement		**$630,018.94**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 1.47%.

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
District Staff and Expenses	$27,200.67
Consultant/Trustee Expenses	13,000.00
County Tax Collection Fees	269.32
Contingency for Legal	5,000.00
Total Expenses	**$45,469.99**

VI. Special Tax Classification

Each Fiscal Year, parcels within IA A of CFD No. 2005-1 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 IA A of CFD No. 2005-1.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year, provided that such Assessor's Parcel were created on or before January 1 of the prior Fiscal Year and are associated with a Lot.

Building Permits have been issued for 509 Units by the City within IA A of CFD No. 2005-1. According to the County Assessor, all property zoned for residential development within IA A of CFD No. 2005-1 has been built and completed. The table below summarizes the Special Tax classification for the Units and the year they were initially classified as Developed within IA A of CFD No. 2005-1.

Fiscal Year 2026/2027
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2005/2006	Residential Property	128
2006/2007	Residential Property	350
2007/2008	Residential Property	31
Total		**509**

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 Minimum Annual Special Tax Requirement.

Based on the Minimum Annual Special Tax Requirement listed in Section V, IA A of CFD No. 2005-1 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The Assigned Annual Special Tax rate escalates annually by 2%. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum 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 IA A of CFD No. 2005-1 can be found on the table below.

Fiscal Year 2026/2027
Annual Special Tax Levy

Tax Class/ Land Use	Sq. Footage	Number of Units/Acres/ Lots	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Zone 1				
1	< 1,950 Sq. Ft.	19 Units	$968.52 Per Unit	$18,401.88
2	1,951 Sq. Ft. to 2,200 Sq. Ft.	18 Units	$1,087.66 Per Unit	19,577.88
3	2,201 Sq. Ft. to 2,450 Sq. Ft.	41 Units	$1,143.68 Per Unit	46,890.88
4	2,451 Sq. Ft. to 2,700 Sq. Ft.	6 Units	$1,164.46 Per Unit	6,986.76
5	2,701 Sq. Ft. to 2,950 Sq. Ft.	108 Units	$1,186.00 Per Unit	128,088.00
6	2,951 Sq. Ft. to 3,200 Sq. Ft.	62 Units	$1,233.86 Per Unit	76,499.32
7	3,201 Sq. Ft. to 3,450 Sq. Ft.	0 Units	$1,262.46 Per Unit	0.00
8	3,451 Sq. Ft. to 3,700 Sq. Ft.	0 Units	$1,593.98 Per Unit	0.00
9	3,701 Sq. Ft. to 3,950 Sq. Ft.	0 Units	$1,925.50 Per Unit	0.00
10	> 3,950 Sq. Ft.	0 Units	$2,255.14 Per Unit	0.00
Developed Property Zone 1		***254 Units***	***NA***	***$296,444.72***
Undeveloped Property Zone 1		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Zone 2				
11	< 1,950 Sq. Ft.	0 Units	$1,164.94 Per Unit	$0.00
12	1,951 Sq. Ft. to 2,200 Sq. Ft.	24 Units	$1,192.50 Per Unit	28,620.00
13	2,201 Sq. Ft. to 2,450 Sq. Ft.	21 Units	$1,214.84 Per Unit	25,511.64
14	2,451 Sq. Ft. to 2,700 Sq. Ft.	57 Units	$1,255.88 Per Unit	71,585.16
15	2,701 Sq. Ft. to 2,950 Sq. Ft.	55 Units	$1,280.80 Per Unit	70,444.00
16	2,951 Sq. Ft. to 3,200 Sq. Ft.	9 Units	$1,320.00 Per Unit	11,880.00
17	3,201 Sq. Ft. to 3,450 Sq. Ft.	22 Units	$1,359.18 Per Unit	29,901.96
18	3,451 Sq. Ft. to 3,700 Sq. Ft.	31 Units	$1,407.54 Per Unit	43,633.74
19	3,701 Sq. Ft. to 3,950 Sq. Ft.	1 Units	$1,426.22 Per Unit	1,426.22
20	> 3,950 Sq. Ft.	35 Units	$1,444.90 Per Unit	50,571.50
Developed Property Zone 2		***255 Units***	***NA***	***$333,574.22***
Undeveloped Property Zone 2		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total Developed Property		***509 Units***	***NA***	***$630,018.94***
Total Undeveloped Property		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**509 Units**		**$630,018.94**

https://calschools.sharepoint.com/cfs/unregulated/lake elsinore/developer revenue/cfd admin/cfd no. 2005-1 ia a/fy 2026-27/leusd_cfd 2005-1_ia a fy20262027_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR IMPROVEMENT AREA A OF COMMUNITY FACILITIES DISTRICT NO. 2005-1 OF LAKE ELSINORE UNIFIED SCHOOL DISTRICT

The following sets forth the Rate and Method of Apportionment ("RMA") for the levy and collection of Special Taxes by Improvement Area ("IA") A ("IA A") of Community Facilities District No. 2005-1 ("CFD No. 2005-1") of the Lake Elsinore Unified School District ("School District"). A Special Tax shall be levied annually on and collected from Taxable Property (as defined below) in IA A of CFD No. 2005-1 each Fiscal Year, as described below, in an amount determined through the application of the RMA described below. All of the real property in IA A of CFD No. 2005-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

SECTION A
DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acreage" means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map the Board may rely on the applicable Final Map.

"Act" means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of IA A of CFD No. 2005-1 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the expenses of collecting delinquencies, the administration of Bonds, the payment of salaries and benefits of any School District employee whose duties are directly related to the administration of IA A of CFD No. 2005-1 or the Bonds, and costs otherwise incurred in order to carry out the authorized purposes of IA A of CFD No. 2005-1.

"Annual Special Tax" means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of IA A of CFD No. 2005-1.

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

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

"Assigned Annual Special Tax" means the Special Tax of that name described in Section D.

"Backup Annual Special Tax" means the Special Tax of that name described in Section E.

"Board" means the Board of Trustees of Lake Elsinore Unified School District, or its designee, in certain cases acting as the Legislative Body of IA A of CFD No. 2005-1.

"Bond Index" means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing over a 30 year period with an average rating equivalent to Moody's "A1" and S&P's "A+", as may be reasonably determined by the Board.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which all or a portion of the Special Taxes have been pledged.

"Bond Yield" means the yield on the last series of Bonds issued by or on behalf of IA A of CFD No. 2005-1, as calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended, for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

"Building Permit" means a permit for the construction of one or more Units issued by the City, or another public agency in the event the City no longer issues said permits for the construction of Units within IA A of CFD No. 2005-1. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

"Building Square Footage" or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, or other structures not used as living space, as determined by reference to the Building Permit for such Unit.

"Calendar Year" means the period commencing January 1 of any year and ending the following December 31.

"City" means the City of Lake Elsinore.

"County" means the County of Riverside.

"Developed Property" means all Assessor's Parcels of Taxable Property for which Building Permits were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section K.

"Final Map" means a final tract map, parcel map, condominium plan, lot line adjustment, or functionally equivalent map or instrument that creates building sites, recorded in the County Office of the Recorder.

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

"Homeowner" means any owner of a completed Unit constructed and sold within IA A of CFD No. 2005-1.

"Lot" means an individual legal lot created by a Final Map for which a Building Permit could be issued.

"Maximum Annual Special Tax" means the Special Tax of that name as described in Section C.

"Minimum Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay: (i) the debt service on all outstanding Bonds, (ii) the periodic costs of the Bonds, including but not limited to, credit enhancement costs and rebate payments on the Bonds, (iii) Administrative Expenses of IA A of CFD No. 2005-1, (iv) the costs associated with the release of funds from an escrow account established in association with the Bonds, (v) any amount required to establish or replenish any reserve funds (or account(s) thereof) established in association with the Bonds, and (vi) an amount equal to the reasonably anticipated delinquent Special Taxes, based on the delinquency rate for Special Taxes in the prior Fiscal Year, less (vii) any amount available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, or trust agreement. In arriving at the Minimum Annual Special Tax requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

"Minimum Taxable Acreage" means the applicable Acreage classified as Taxable Property as determined pursuant to Section K.

"Partial Prepayment Amount" means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel as described in Section I.

"Prepayment Amount" means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel as described in Section H.

"Prepayment Administrative Fees" means any fees or expenses of the School District or IA A of CFD No. 2005-1 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) most recently published Bond Index prior to Bond issuance.

"Proportionately" means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

"Reserve Fund Credit" means an amount equal to the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount. In no event shall a Reserve Fund Credit be given, if at the time the Prepayment Amount is calculated the reserve fund balance is below the applicable reserve fund requirement.

"School District" means the Lake Elsinore Unified School District, or subsequent successor school district.

"Special Tax" means any of the special taxes authorized to be levied by IA A of CFD No. 2005-1 pursuant to the Act.

"Taxable Property" means all Assessor's Parcels that are not classified as Exempt Property.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property that are not Developed Property.

"Unit" means each separate residential dwelling unit that comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

"Zone" means the areas identified as a Zone of IA A of CFD No. 2005-1 as in Section N to this RMA.

"Zone 1" means all property located within the area identified as Zone 1 of IA A of CFD No. 2005-1 as in Section N to this RMA, subject to interpretation by the Board as described in Section B.

"Zone 2" means all property located within the area identified as Zone 2 of IA A of CFD No. 2005-1 as in Section N to this RMA, subject to interpretation by the Board as described in Section B.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, beginning with Fiscal Year 2005-06, (i) each Assessor's Parcel shall be assigned to a Zone in accordance with Section N at the reasonable discretion of the Board; (ii) each Assessor's Parcel shall be classified as Exempt Property or Taxable Property; and (iii) each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Developed Property shall be further classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the Minimum Taxable Acreage of each Zone as determined pursuant to Section K.

SECTION C
MAXIMUM ANNUAL SPECIAL TAXES

1. Developed Property

The Maximum Annual Special Tax for each Assessor's Parcel classified as Developed Property within a particular Zone in any Fiscal Year shall be the amount determined by the greater of (i) the application of the Assigned Annual Special Tax for such Zone, or (ii) the application of the Backup Annual Special Tax for such Zone.

2. Undeveloped Property

The Maximum Annual Special Tax for each Assessor's Parcel classified as Undeveloped Property within a particular Zone in any Fiscal Year shall be the amount determined by the application of the Assigned Annual Special Tax for such Zone.

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

The Assigned Annual Special Tax applicable to an Assessor's Parcel classified as Developed Property shall be determined by reference to Tables 1 and 2 according to the Zone within which the Assessor's Parcel is located and the Building Square Footage of the Unit.

TABLE 1

ASSIGNED ANNUAL SPECIAL TAX FOR DEVELOPED PROPERTY IN ZONE 1 FISCAL YEAR 2005-06

Base Square Footage	Assigned Annual Special Tax
< 1,950	$639.01 per Unit
1,951 - 2,200	$717.61 per Unit
2,201 - 2,450	$754.57 per Unit
2,451 - 2,700	$768.29 per Unit
2,701 - 2,950	$782.50 per Unit
2,951 - 3,200	$814.07 per Unit
3,201 - 3,450	$832.94 per Unit
3,451 - 3,700	$1,051.67 per Unit
3,701 - 3,950	$1,270.40 per Unit
> 3,950	$1,487.89 per Unit

TABLE 2

ASSIGNED ANNUAL SPECIAL TAX
FOR DEVELOPED PROPERTY IN ZONE 2
FISCAL YEAR 2005-06

Base Square Footage	Assigned Annual Special Tax
< 1,950	$768.60 per Unit
1,951 - 2,200	$786.78 per Unit
2,201 - 2,450	$801.53 per Unit
2,451 - 2,700	$828.60 per Unit
2,701 - 2,950	$845.05 per Unit
2,951 - 3,200	$870.91 per Unit
3,201 - 3,450	$896.76 per Unit
3,451 - 3,700	$928.67 per Unit
3,701 - 3,950	$940.99 per Unit
> 3,950	$953.31 per Unit

Each July 1, commencing July 1, 2006, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property shall by increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

2. Undeveloped Property

The Assigned Annual Special Tax rate per acre of Acreage for an Assessor's Parcel of Undeveloped Property shall be determined by reference to Table 3 according to the Zone within which the Assessor's Parcel is located.

TABLE 3

ASSIGNED ANNUAL SPECIAL TAX
FOR UNDEVELOPED PROPERTY
FISCAL YEAR 2005-06

Location	Assigned Annual Special Tax
Zone 1	$5,055.64 per acre
Zone 2	$4,728.48 per acre

Each July 1, commencing July 1, 2006 the Assigned Annual Special Tax for each Assessor's Parcel of Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

SECTION E
BACKUP ANNUAL SPECIAL TAXES

Each Fiscal Year, each Assessor's Parcel of Developed Property within a particular Zone shall be subject to a Backup Annual Special Tax. In each Fiscal Year, the Backup Annual Special Tax rate for Developed Property shall be the rate per Lot calculated according to the following formula:

$$B = (Z \times A) / L$$

The terms above have the following meanings:

B	=	Backup Annual Special Tax per Lot within such Zone for the applicable Fiscal Year
Z	=	Assigned Annual Special Tax per acre of Acreage of Undeveloped Property for such Zone for the applicable Fiscal Year
A	=	Acreage of Taxable Property in the applicable Final Map of such Zone, as determined by the Board pursuant to Section K
L	=	Lots in the Final Map

Notwithstanding the foregoing, if all or any portion of the Final Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Map area that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified Final Map area prior to the change or modification.

2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the Board.

3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage, which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified Final Map area for all remaining Fiscal Years in which the Special Tax may be levied.

SECTION F
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2005-06, and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If the sum of the amounts collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall levy Proportionately an Annual Special Tax on each Assessor's Parcel of Undeveloped Property, up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel, to satisfy the Minimum Annual Special Tax Requirement.

Step Three: If the sum of the amounts collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall additionally levy an Annual Special Tax Proportionately on each Assessor's Parcel of Developed Property, up to the Maximum Annual Special Tax applicable to each such Assessor's Parcel, to satisfy the Minimum Annual Special Tax Requirement.

SECTION G
EXCESS ASSIGNED ANNUAL SPECIAL TAXES

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, pursuant to Step 1 of Section F, exceeds the Minimum Annual Special Tax Requirement, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the Act, IA A of CFD No. 2005-1 proceedings and other applicable law as determined by the Board.

SECTION H
PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be prepaid in full, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide IA A of CFD No. 2005-1 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the prepayment amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, net of Administrative Expenses, shall be at least 1.1

times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records IA A of CFD No. 2005-1 that there has been a prepayment of the Annual Special Tax obligation as shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Annual Special Tax shall cease.

SECTION I
PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

1. Partial Prepayment Times and Conditions

Prior to the conveyance of the first production Unit on a Lot within a Final Map to a Homeowner, the owner of no less than all the Taxable Property within such Final Map may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor's Parcels within such Final Map, as calculated in Section I.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected for all Assessor's Parcels prior to the issuance of the first Building Permit with respect to such Final Map.

2. Partial Prepayment Amount

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = P_G \times F$$

The terms above have the following meanings:

PP = the Partial Prepayment Amount
P_G = the Prepayment Amount calculated according to Section H
F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of IA A of CFD No. 2005-1 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup

Annual Special Tax for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

SECTION J
TERMINATION OF SPECIAL TAX

Annual Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the last series of Bonds has been issued, as determined by the Board, provided that Annual Special Taxes shall not be levied after Fiscal Year 2046-47.

SECTION K
EXEMPTIONS

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Boards provided that no such classification would reduce the sum of all Taxable Property in a given Zone to less than the Minimum Taxable Acreage as shown in Table 4. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property in a given Zone to less than the Minimum Taxable Acreage for such Zone. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage in a given Zone will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

TABLE 4

MINIMUM TAXABLE ACREAGE

Location	Minimum Taxable Acreage
Zone 1	38.64 acres
Zone 2	46.73 acres

SECTION L
APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. A representative(s) of of CFD No. 2005-1 shall promptly review such appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) at the representative's decision shall indicate.

SECTION M
MANNER OF COLLECTION

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2005-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

SECTION N
MAP OF ZONES
(Attached hereto)

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Exhibit B

CFD Boundary Map

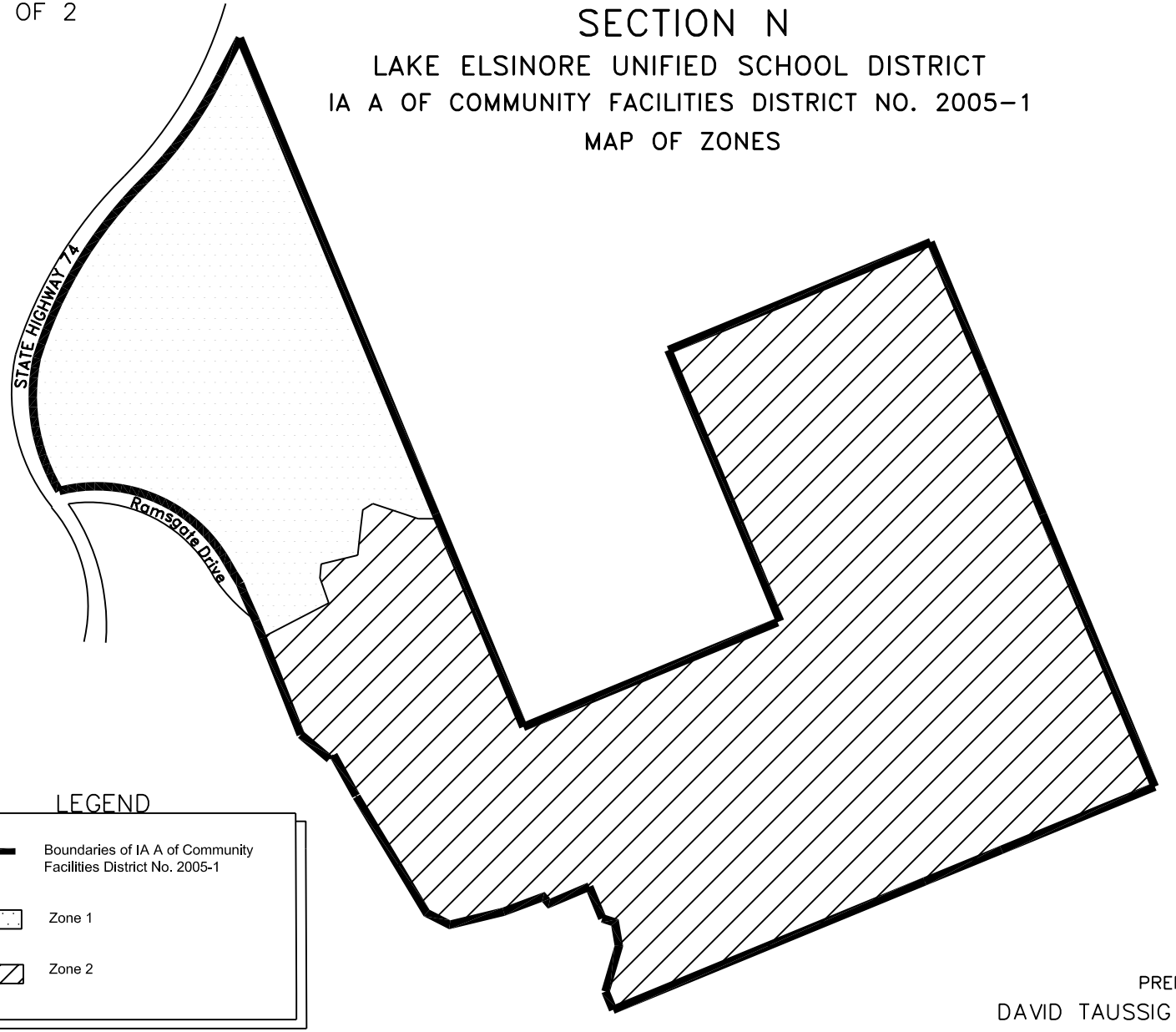
SHEET 1 OF 2

SECTION N

LAKE ELSINORE UNIFIED SCHOOL DISTRICT

IA A OF COMMUNITY FACILITIES DISTRICT NO. 2005-1

MAP OF ZONES



LEGEND

- Boundaries of IA A of Community Facilities District No. 2005-1
- Zone 1
- Zone 2

PREPARED BY

DAVID TAUSSIG & ASSOCIATES, INC.

EXHIBIT "A"

ASSESSOR'S PARCEL WITHIN

IA A OF COMMUNITY FACILITIES DISTRICT NO. 2005-1

LAKE ELSINORE UNIFIED SCHOOL DISTRICT

Zone 1

347-120-020
347-120-021
347-120-017
347-120-018

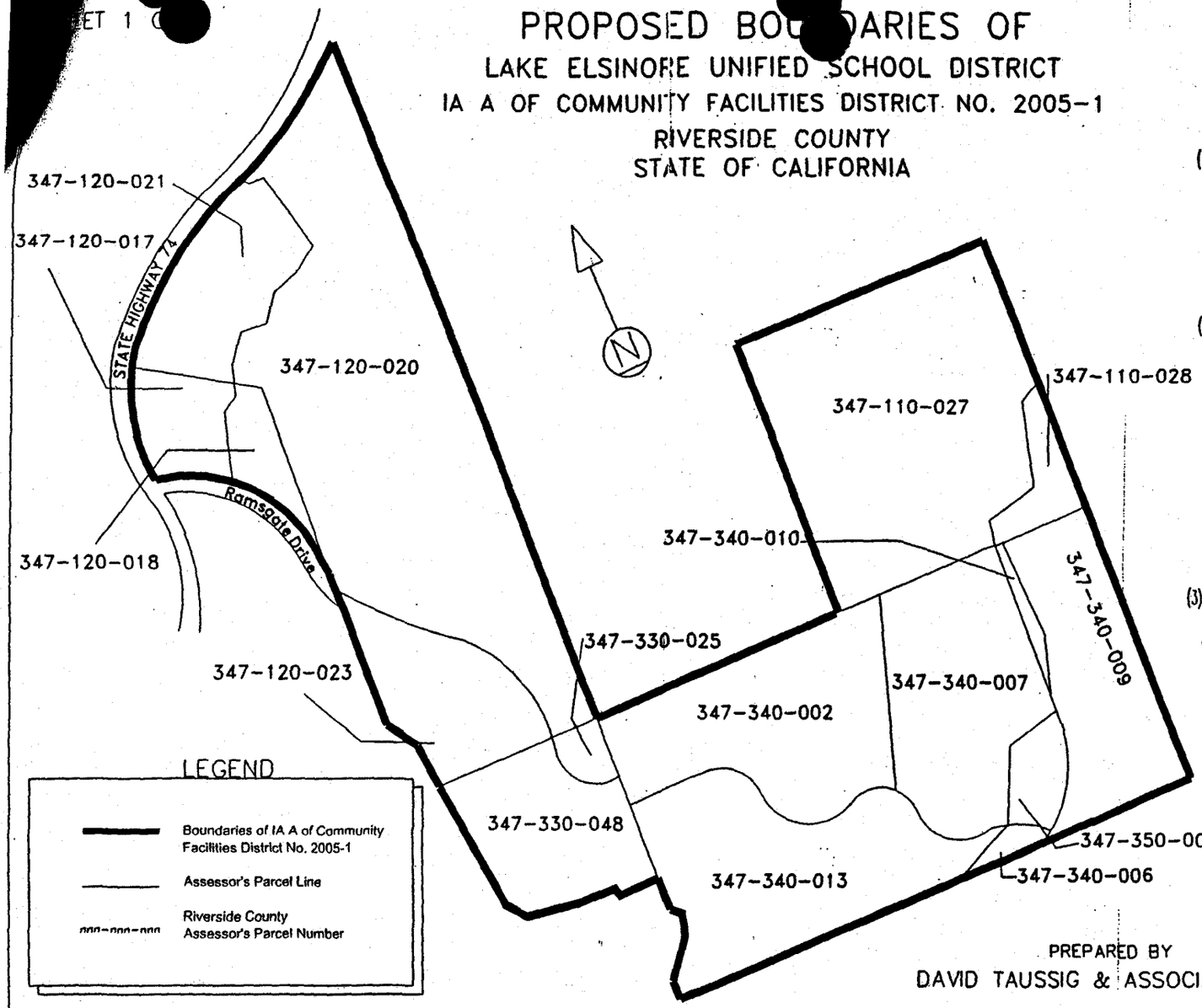
Zone 2

347-120-020
347-330-025
347-330-048
347-340-002
347-340-013
347-340-007
347-340-006
347-340-008
347-340-009
347-340-010
347-110-027
347-110-028

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

SHEET 1 OF

PROPOSED BOUNDARIES OF
LAKE ELSINORE UNIFIED SCHOOL DISTRICT
IA A OF COMMUNITY FACILITIES DISTRICT NO. 2005-1
RIVERSIDE COUNTY
STATE OF CALIFORNIA



LEGEND

- Boundaries of IA A of Community Facilities District No. 2005-1
- Assessor's Parcel Line
- 000-000-000 Riverside County Assessor's Parcel Number

(1) Filed in the office of the Clerk of the Board of Trustees of the Lake Elsinore Unified School District of this 14 day of April, 2005.

Clerk of the Board of Trustees

(2) I hereby certify that the within map showing the boundaries of Community Facilities District No. 2005-1, Riverside County, State of California, was approved by the Board of Trustees of the Lake Elsinore Unified School District at a regular meeting thereof, held on this 19 day of April, 2005, by its Resolution No. 200405-102

Clerk of the Board of Trustees

(3) Filed this 22 day of April, 2005, at the hour of 8 o'clock A m, in Book 62 of Maps of Assessment and Community Facilities Districts at page 36 and as Instrument No. 2005-0316759, in the office of the County Recorder of Riverside County, State of California. Fee: $9—
Larry W. Ward Assessor-Clerk-Recorder

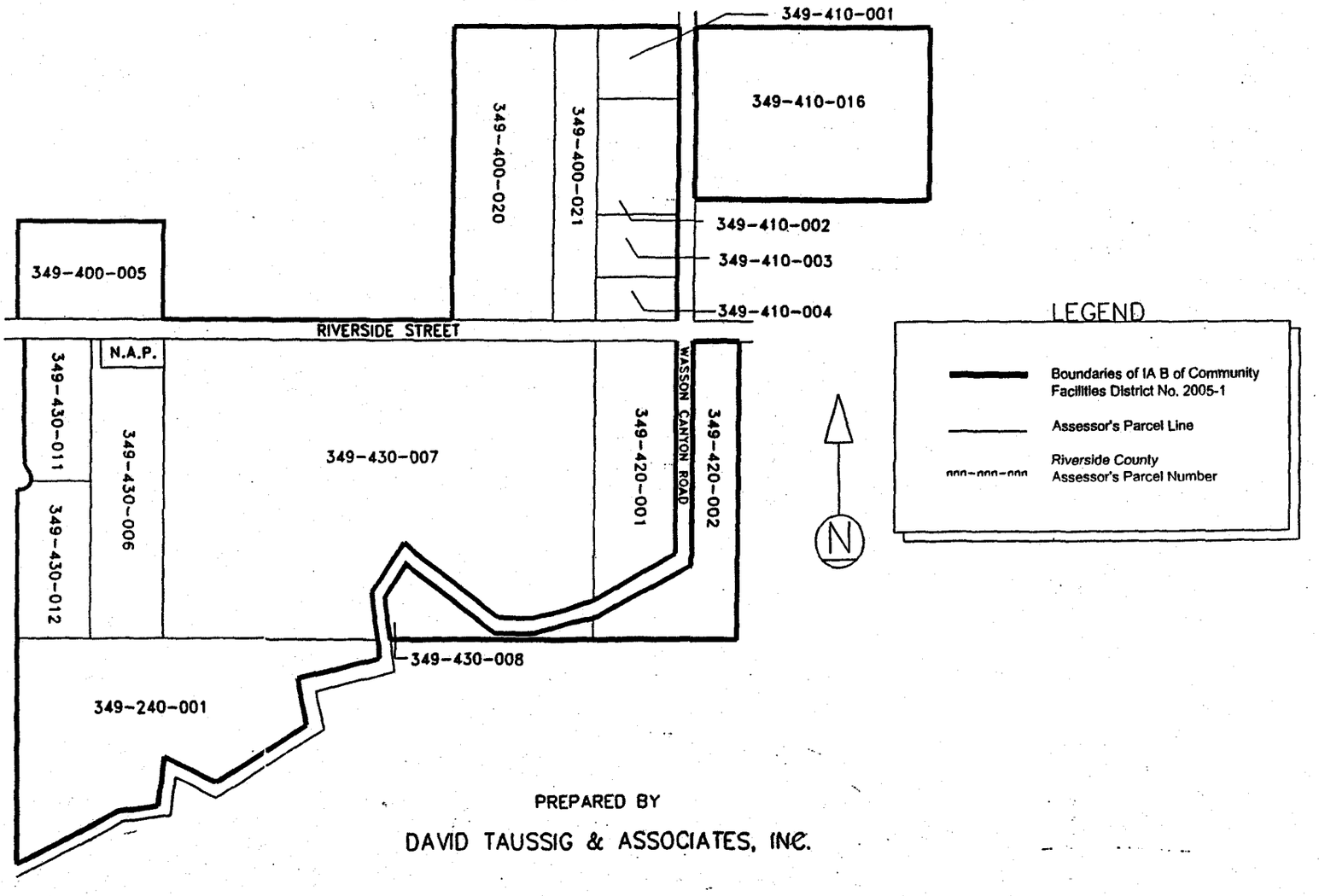
County Recorder of Riverside County

Reference is hereby made to the Assessor maps of the County of Riverside for an exact description of the lines and dimensions of each lot and parcel.

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

SHEET [redacted] OF 2

PROPOSED [redacted]UNDARIES OF
LAKE ELSINORE UNI[redacted] SCHOOL DISTRICT
IA B OF COMMUNITY FACILITIES DISTRICT NO. 2005-1
RIVERSIDE COUNTY
STATE OF CALIFORNIA

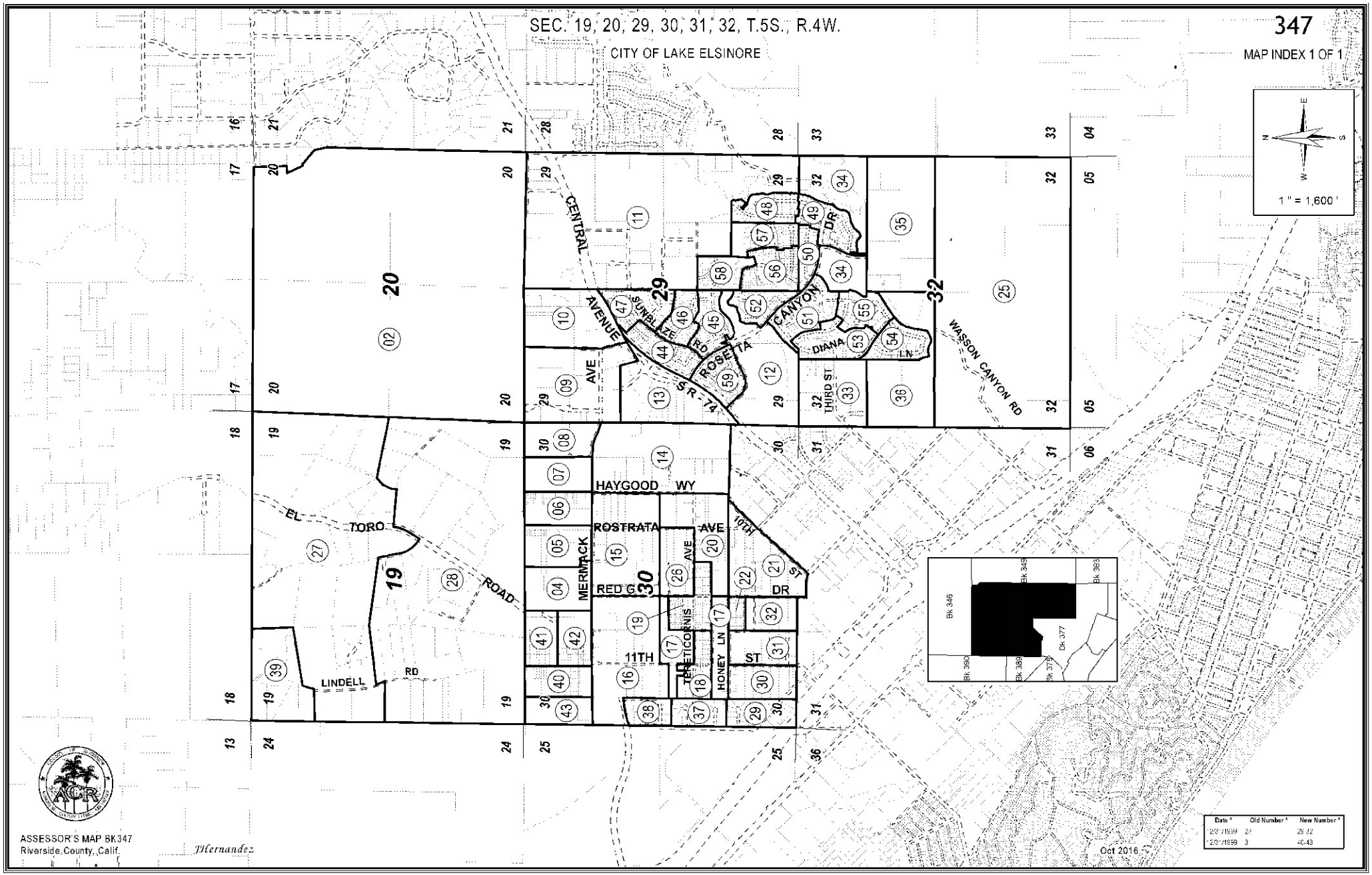


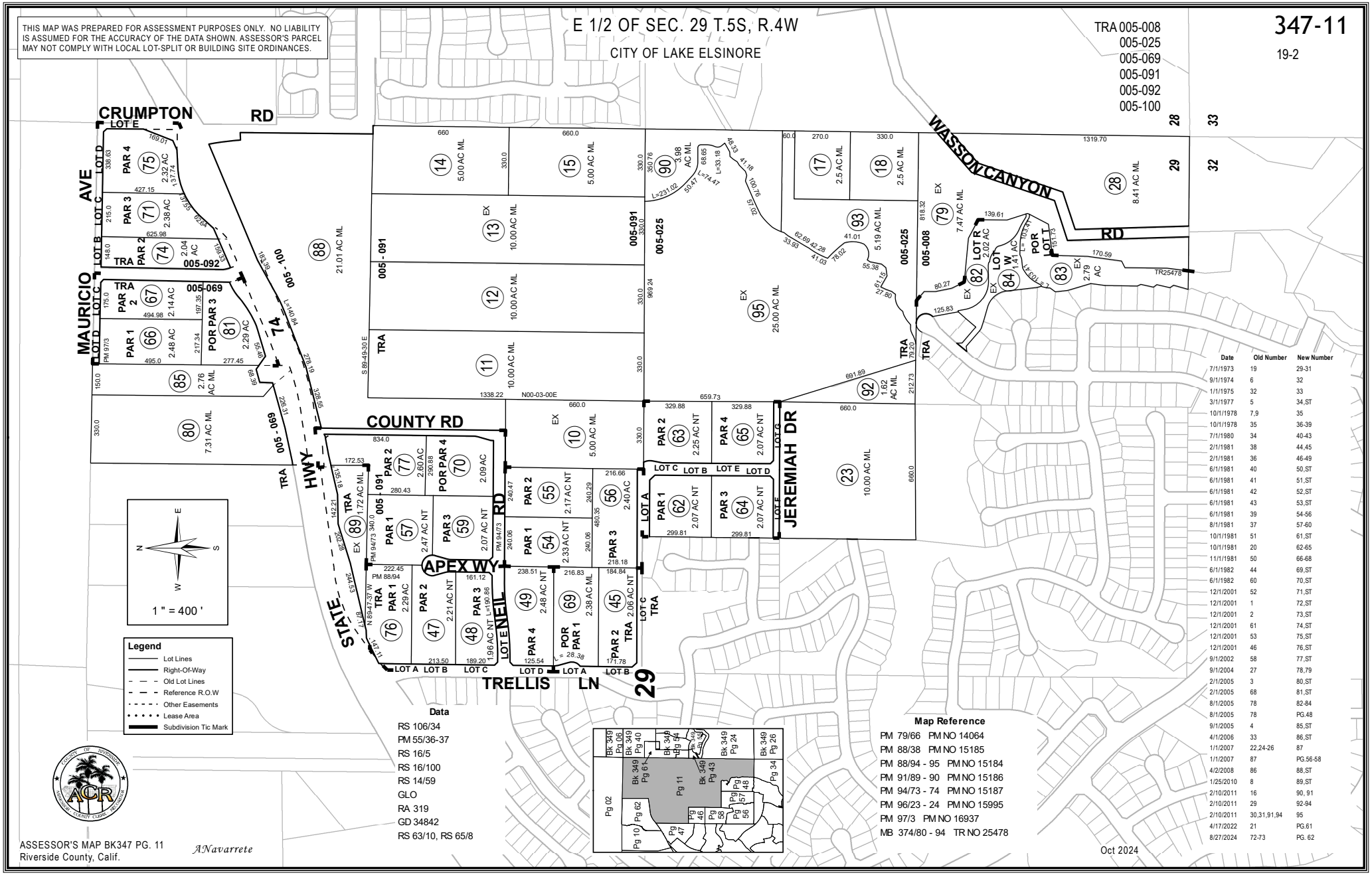
PREPARED BY

DAVID TAUSSIG & ASSOCIATES, INC.

Exhibit C

Assessor's Parcel Maps


SEC. 19, 20, 29, 30, 31, 32, T.5S., R.4W.
CITY OF LAKE ELSINORE
347
MAP INDEX 1 OF 1
1 " = 1,600 '
CENTRAL AVENUE
SUNBLAZE RD
ROSETTA AVE
SR - 74
CANYON DR
DIANA LN
THIRD ST
WASSON CANYON RD
HAYGOOD WY
ROSTRATA AVE
MERMACK AVE
RED G
10TH ST
11TH ST
TERTICORNIS DR
HONEY LN
EL TORO ROAD
LINDELL RD
Bk 346
Bk 349
Bk 393
Bk 377
Bk 390
Bk 389
Bk 379
ASSESSOR'S MAP BK347
Riverside, County, Calif.
JHernandez
Oct 2016
Date *
Old Number *
New Number *
2/3/1999 24
25-32
2/3/1999 3
40-43


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.
E 1/2 OF SEC. 29 T.5S, R.4W
CITY OF LAKE ELSINORE
TRA 005-008
005-025
005-069
005-091
005-092
005-100
347-11
19-2
CRUMPTON RD
MAURICIO AVE
WASSON CANYON RD
COUNTY RD
HWY 74
STATE
APEX WY
O'NEIL LN
TRELLIS LN
JEREMIAH DR
005-091
005-025
005-008
005-069
005-092
005-100
1 " = 400 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
Data
RS 106/34
PM 55/36-37
RS 16/5
RS 16/100
RS 14/59
GLO
RA 319
GD 34842
RS 63/10, RS 65/8
Map Reference
PM 79/66 PM NO 14064
PM 88/38 PM NO 15185
PM 88/94 - 95 PM NO 15184
PM 91/89 - 90 PM NO 15186
PM 94/73 - 74 PM NO 15187
PM 96/23 - 24 PM NO 15995
PM 97/3 PM NO 16937
MB 374/80 - 94 TR NO 25478
Date Old Number New Number
7/1/1973 19 29-31
9/1/1974 6 32
1/1/1975 32 33
3/1/1977 5 34,ST
10/1/1978 7,9 35
10/1/1978 35 36-39
7/1/1980 34 40-43
2/1/1981 38 44,45
2/1/1981 36 46-49
6/1/1981 40 50,ST
6/1/1981 41 51,ST
6/1/1981 42 52,ST
6/1/1981 43 53,ST
6/1/1981 39 54-56
8/1/1981 37 57-60
10/1/1981 51 61,ST
10/1/1981 20 62-65
11/1/1981 50 66-68
6/1/1982 44 69,ST
6/1/1982 60 70,ST
12/1/2001 52 71,ST
12/1/2001 1 72,ST
12/1/2001 2 73,ST
12/1/2001 61 74,ST
12/1/2001 53 75,ST
12/1/2001 46 76,ST
9/1/2002 58 77,ST
9/1/2004 27 78,79
2/1/2005 3 80,ST
2/1/2005 68 81,ST
8/1/2005 78 82-84
8/1/2005 78 PG.48
9/1/2005 4 85,ST
4/1/2006 33 86,ST
1/1/2007 22,24-26 87
1/1/2007 87 PG.56-58
4/2/2008 86 88,ST
1/25/2010 8 89,ST
2/10/2011 16 90, 91
2/10/2011 29 92-94
2/10/2011 30,31,91,94 95
4/17/2022 21 PG.61
8/27/2024 72-73 PG. 62
ASSESSOR'S MAP BK347 PG. 11
Riverside County, Calif.
ANavarrete
Oct 2024

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SW, SEC. 29, T.5S., R.4W.

CITY OF LAKE ELSINORE

T.R.A. 005-025
005-033
065-164

347-12

19-2

N
W E
S

1 " = 400 '

Legend
- Lot Lines
- Right-Of-Way
- Old Lot Lines
- Reference R.O.W
- Other Easements
- Lease Area
- Subdivision Tic Mark

CENTRAL AVENUE - S R - 74

ROSETTA CANYON

ARDENWOOD WAY

LOT AA

DRIVE

TRA 065-164
TRA 005-033
TRA 005-025

LOT BB

POR LOT 256
53 EX
1.23 AC ML

POR LOT 257
34
14.30 AC ML

POR LOT 256
50 EX
21.60 AC ML

POR LOT O
54 EX
2.57 AC ML

LOT N
EX 51

EX
POR LOT O
5.32 AC ML
52

POR LOT C
6.25 AC ML
EX 55

TR 25479

N 01-32-40 E

N 89-56-43 E

Date *	Old Number *	New Number *
11/1/1978	1,2,3	5
11/1/1978	5	6-9
3/1/1980	6	10-13
7/1/1984	7-13	14
7/1/1984	4	19-21
7/1/1984	14	15-18
1/1/1991	15	22
1/1/1991	15	330-45
1/1/1991	19	23
1/1/1991	19	330-46
10/1/2001	16	24-28
10/1/2004	22	29-31
10/1/2004	25,29	33
10/1/2004	24,30	32
10/1/2004	26,31	34
2/1/2005	17	35,36
2/1/2005	20	37,38
2/1/2005	21	39,40
3/1/2005	23	41,42
3/1/2005	45	PGS.44,45
3/1/2005	37	43,44
3/1/2005	39,42,43	46
3/1/2005	38	PG.47
3/1/2005	18,33,35	45
3/1/2005	32	47-49
3/1/2005	36,40	PG.13
3/1/2005	45	50-52
3/1/2005	46	53-55
3/1/2005	46	PGS.44-47
8/11/2005	41,44	56
8/11/2005	56	PGS.51,52
4/2/2008	27,28	ST
9/14/2016	47	PG.59
9/14/2016	48	590-88
9/14/2016	49	590-89

Data *
R.S. 16/100, R.S. 15-92
24-68, R.S. 106/34-37
PM 57/18, PM 75/62
PM 122/44 - 48

Pg 14 | Pg 13 | Pg 44 | Pg 45 | Pg 59 | Pg 58 | Bk 377 Pg 37 | Pg 12 | Pg 52 | Bk 377 Pg 39 | Pg 33 | Pg 53 | Pg 51

Map Reference *
MB 367/93 - 113 TRACT MAP NO. 25479

ASSESSOR'S MAP BK347 PG.12
Riverside County, Calif.

JHernandez

Oct 2016

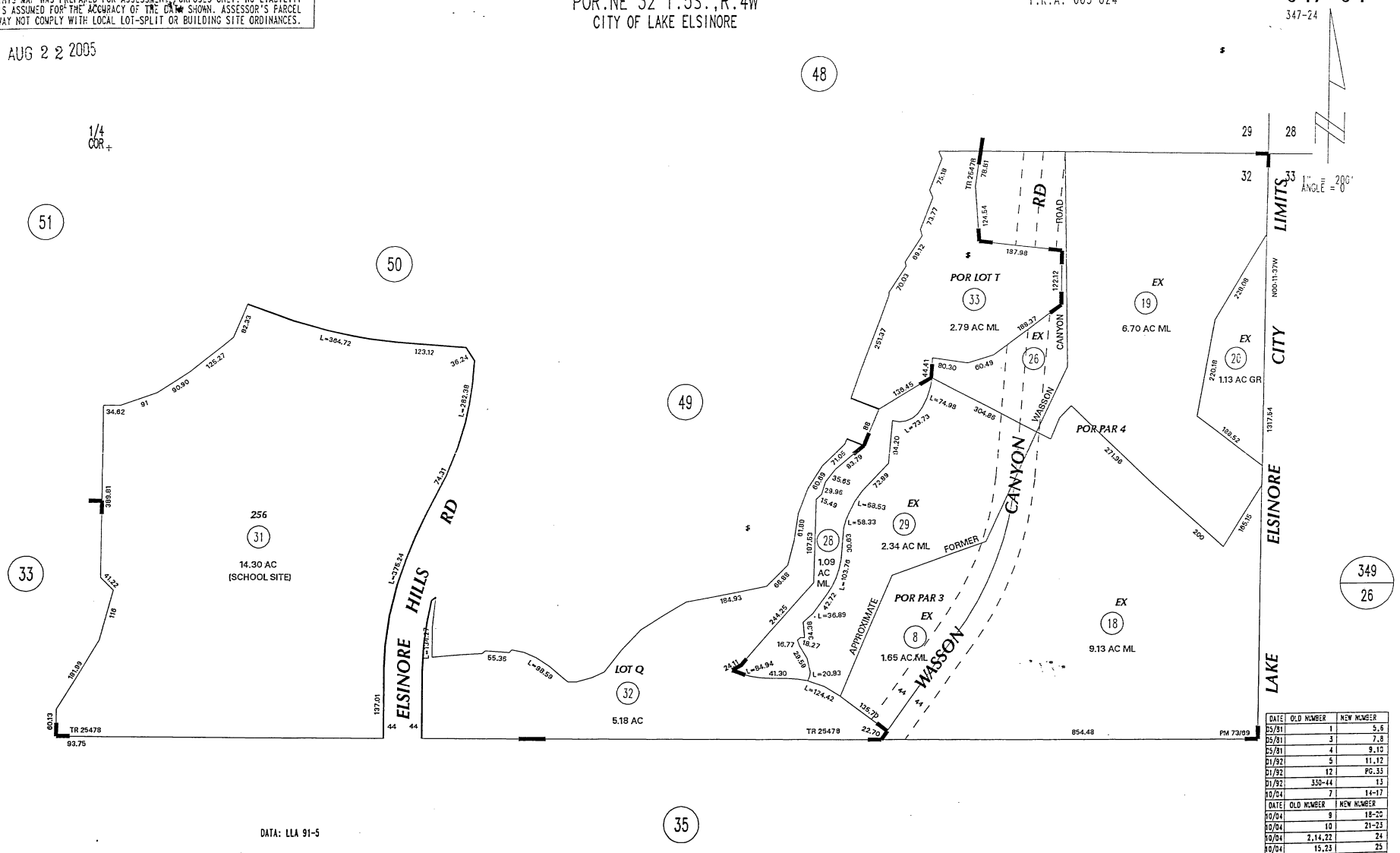
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

AUG 2 2 2005

POR.NE 32 T.5S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-024

347-34
347-24



DATA: LLA 91-5

DATE	OLD NUMBER	NEW NUMBER
05/81	1	5,6
05/81	3	7,8
05/81	4	9,10
01/92	5	11,12
01/92	12	PG.33
01/92	330-44	13
10/04	7	14-17
DATE	OLD NUMBER	NEW NUMBER
10/04	9	18-20
10/04	10	21-23
10/04	2,14,22	24
10/04	15,23	25
10/04	16,17,21	26
10/04	6,13	27
01/05	25	28-29
08/05	24,27	30
08/05	30	31-33
08/05	30	PGS.49-51

ASSESSOR'S MAP BK347 PG.34
Riverside County, Calif. BCK

PM 73/69 PARCEL MAP NO. 8112
MB 374/80-94 TRACT MAP NO. 25478

Aug 2005

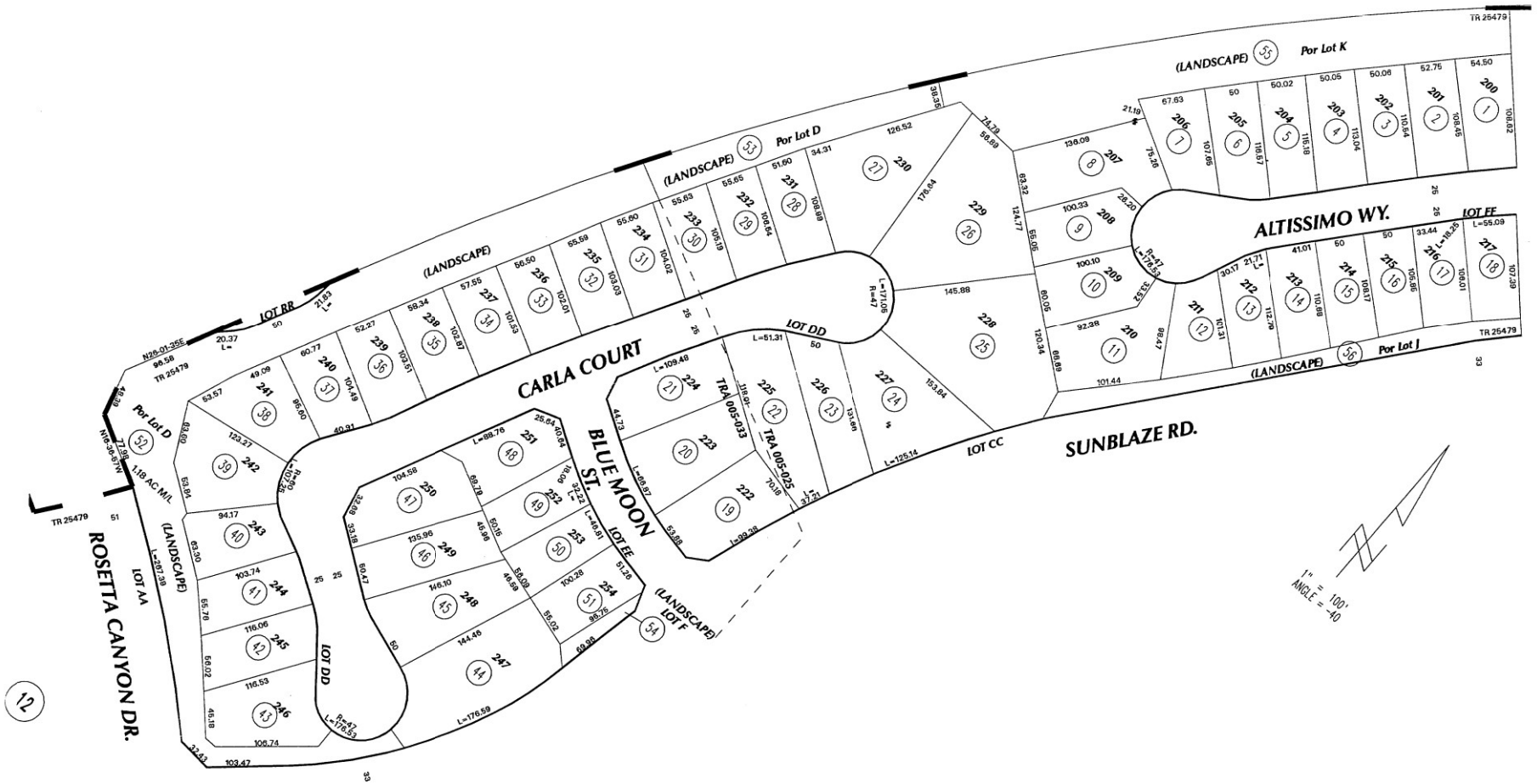
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

MAR 24 2005

SEC.29 T.5S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-025
T.R.A. 005-033

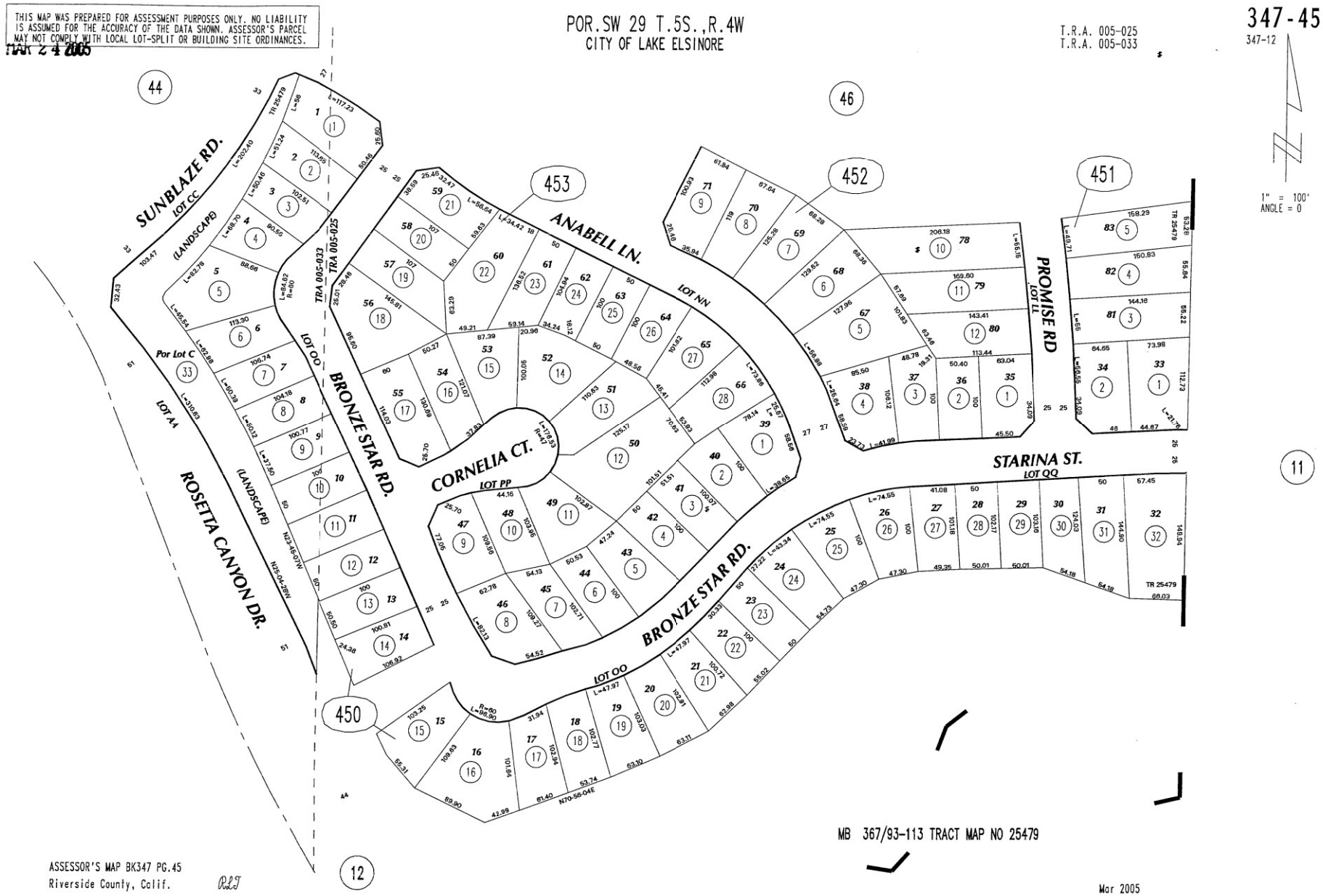
347-44
347-12



ASSESSOR'S MAP BK347 PG.44
Riverside County, Calif.

MB 367/93-113 TRACT MAP NO 25479

Mar 2005


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.
MAR 24 2005
POR. SW 29 T.5S.,R.4W
CITY OF LAKE ELSINORE
T.R.A. 005-025
T.R.A. 005-033
347-45
347-12
1" = 100'
ANGLE = 0
SUNBLAZE RD.
LOT CC
(LANDSCAPE)
ROSETTA CANYON DR.
LOT AA
(LANDSCAPE)
BRONZE STAR RD.
LOT OO
ANABELL LN.
LOT NN
CORNELIA CT.
LOT PP
STARINA ST.
LOT QQ
PROMISE RD
LOT LL
TRA 005-033
TRA 005-025
Por Lot C
44
46
453
452
451
450
11
12
MB 367/93-113 TRACT MAP NO 25479
ASSESSOR'S MAP BK347 PG.45
Riverside County, Calif.
Mar 2005

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

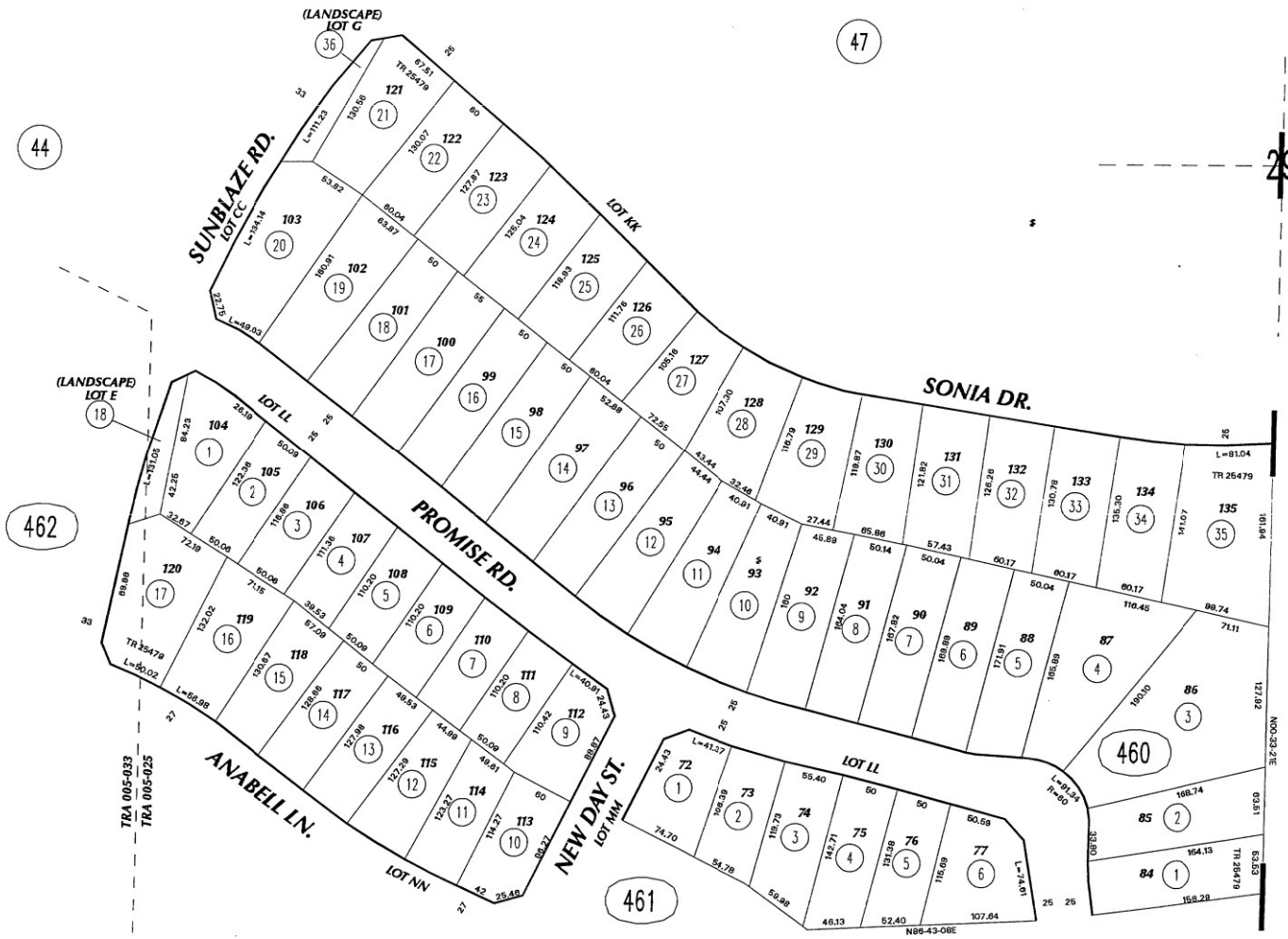
MAR 24 2005

SEC.29 T.5S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-025
T.R.A. 005-033

347-46
347-12

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK347 PG.46
Riverside County, Calif.

MB 367/93-113 TRACT MAP NO 25479

Mar 2005

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

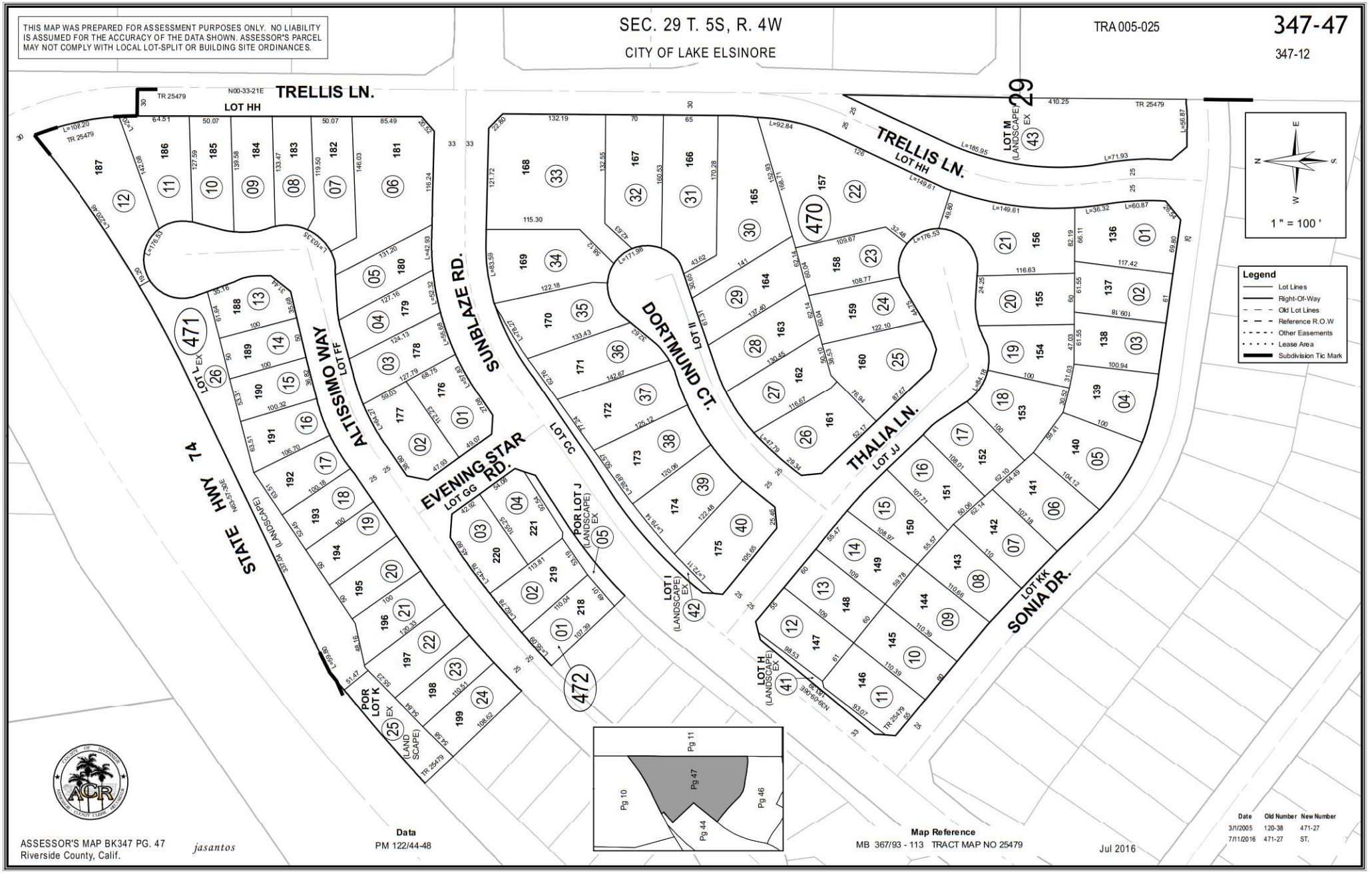
SEC. 29 T. 5S, R. 4W

CITY OF LAKE ELSINORE

TRA 005-025

347-47

347-12



ASSESSOR'S MAP BK347 PG. 47
Riverside County, Calif.

jasantos

Data
PM 122/44-48

Map Reference
MB 367/93 - 113 TRACT MAP NO 25479

Jul 2016

Date	Old Number	New Number
3/1/2005	120-38	471-27
7/11/2016	471-27	ST.

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

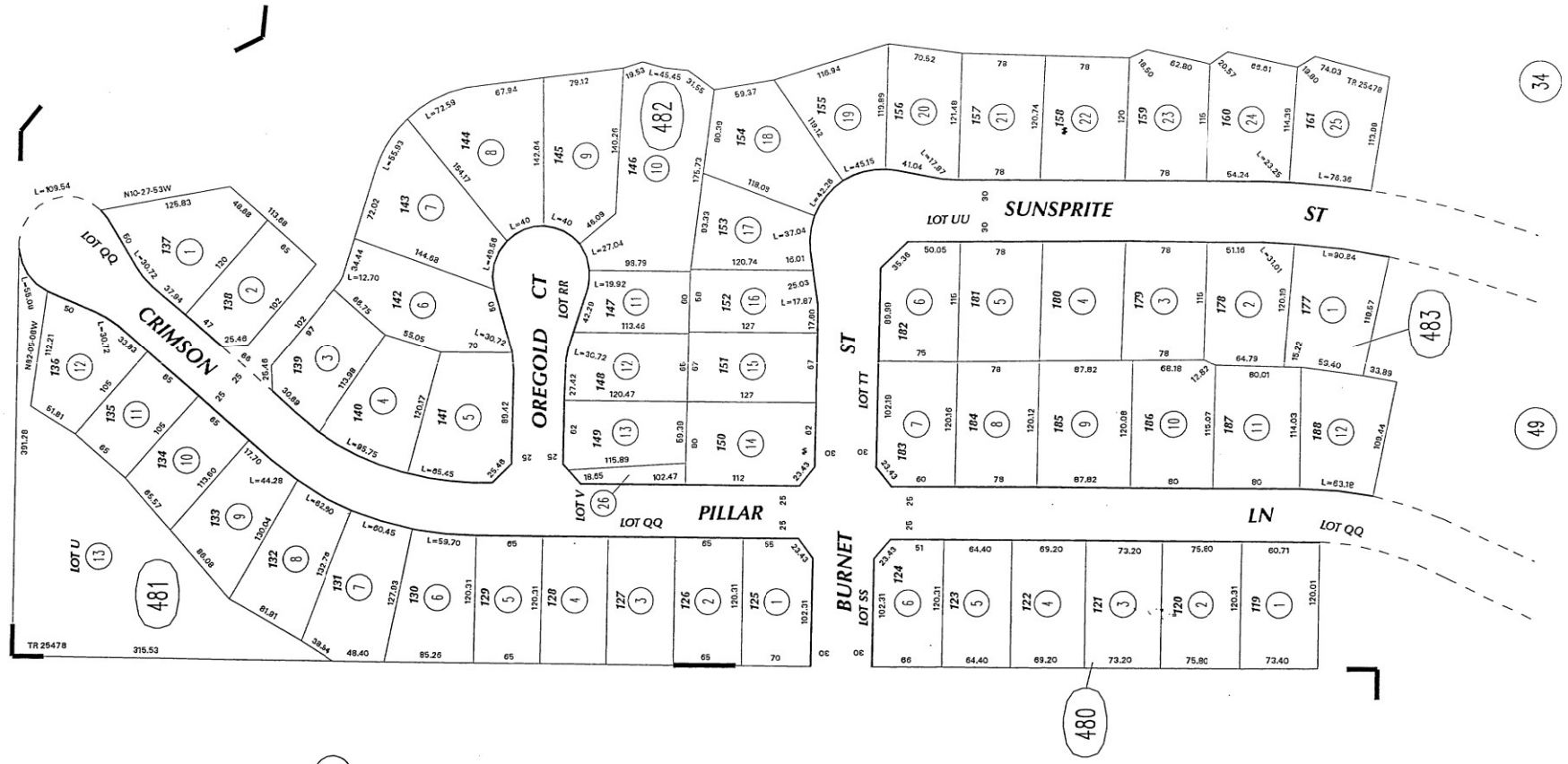
AUG 2 2 2005

POR.SE 29 T.5S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-008

347-48
347-11

1" = 100'
ANGLE = 90

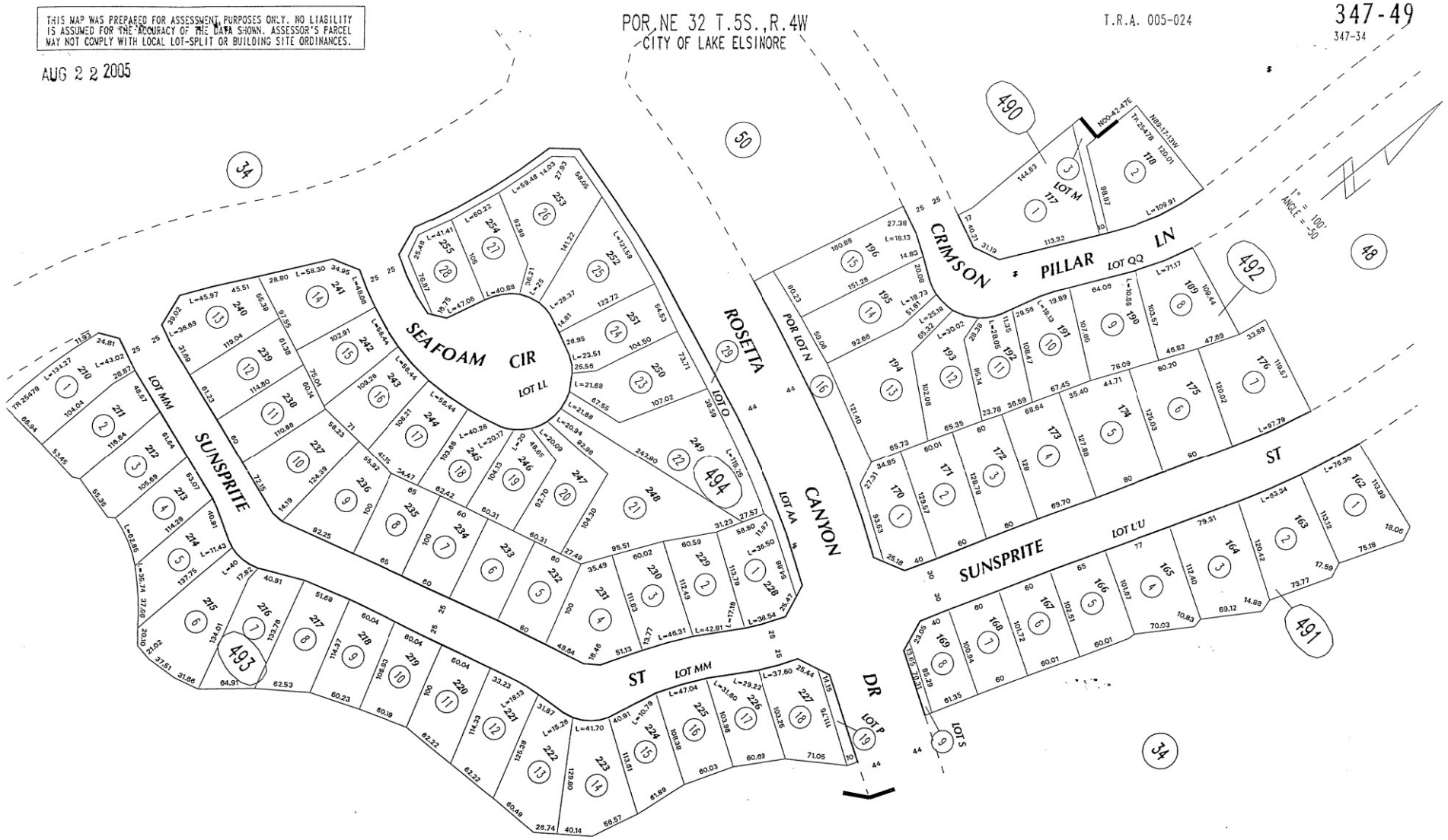


ASSESSOR'S MAP BK347 PG.48
Riverside County, Calif.

SCH

MB 374/80-94 TRACT MAP NO. 25478

Aug 2005



ASSESSOR'S MAP BK347 PG.49
Riverside County, Calif.

MB 374/80-94 TRACT MAP NO. 25478

Aug 2005

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

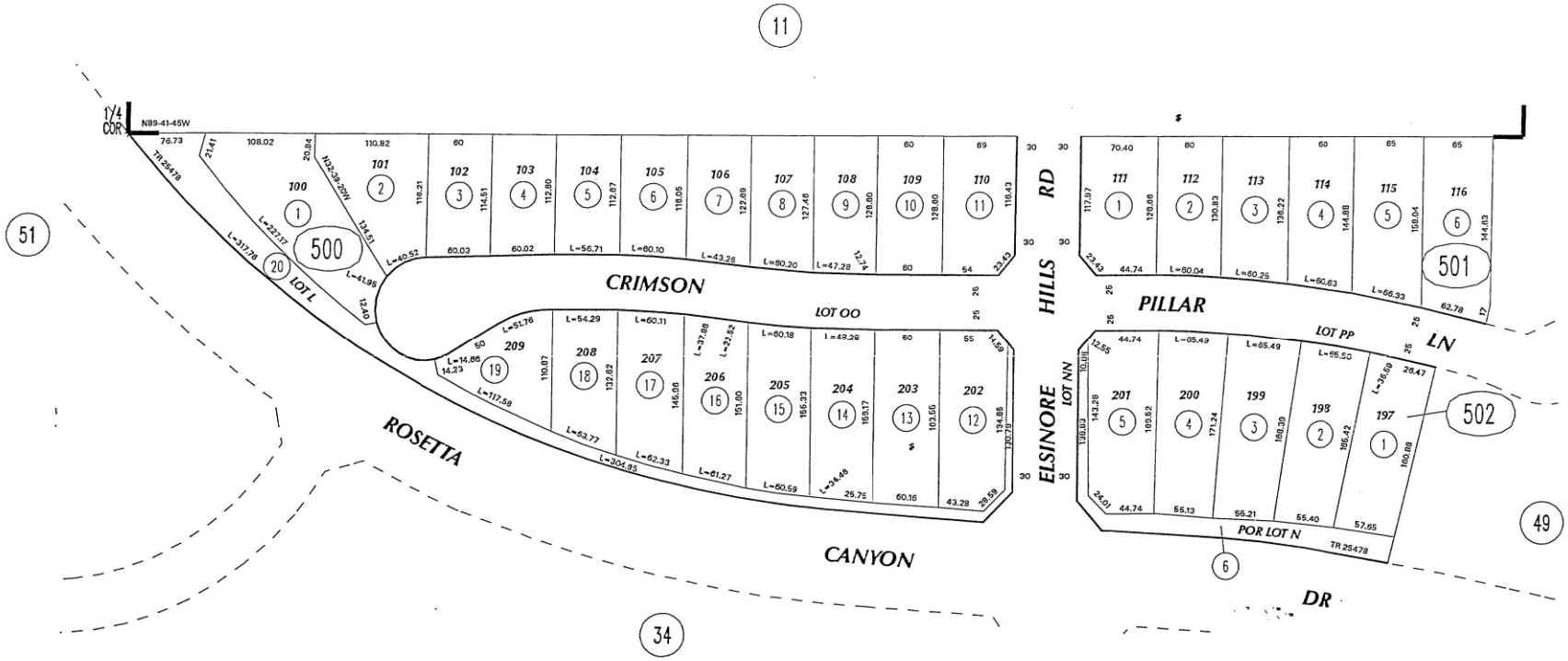
AUG 2 2 2005

SEC.29 32 T.5S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-C24

347-50
347-34

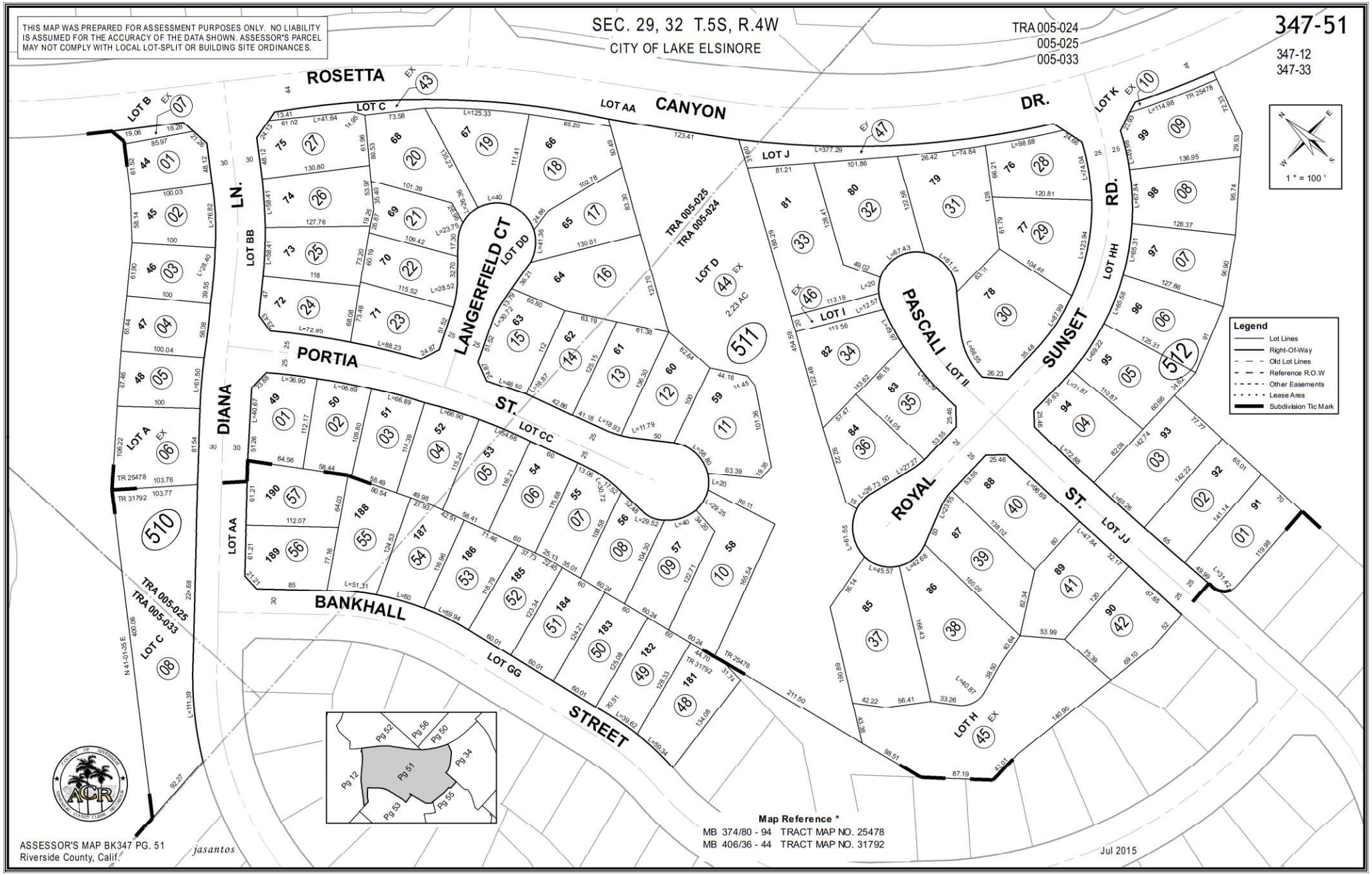
1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK347 PG.50
Riverside County, Calif.

MB 374/80-94 TRACT MAP NO. 25478

Aug 2005


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.
SEC. 29, 32 T.5S, R.4W
CITY OF LAKE ELSINORE
TRA 005-024
005-025
005-033
347-51
347-12
347-33
1 " = 100 '
ROSETTA
CANYON
DR.
LOT B
LOT C
LOT AA
LOT J
LOT K
LOT HH
LOT BB
LOT DD
LOT D
LOT I
LOT II
LOT CC
LOT GG
LOT A
LOT H
LANGERFIELD CT
PASCALI
SUNSET
RD.
LN.
DIANA
PORTIA
ST.
ROYAL
BANKHALL
STREET
TRA 005-025
TRA 005-024
TRA 005-025
TRA 005-033
2.23 AC
510
511
512
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
Map Reference *
MB 374/80 - 94 TRACT MAP NO. 25478
MB 406/36 - 44 TRACT MAP NO. 31792
ASSESSOR'S MAP BK347 PG. 51
Riverside County, Calif.
jasantos
Jul 2015

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

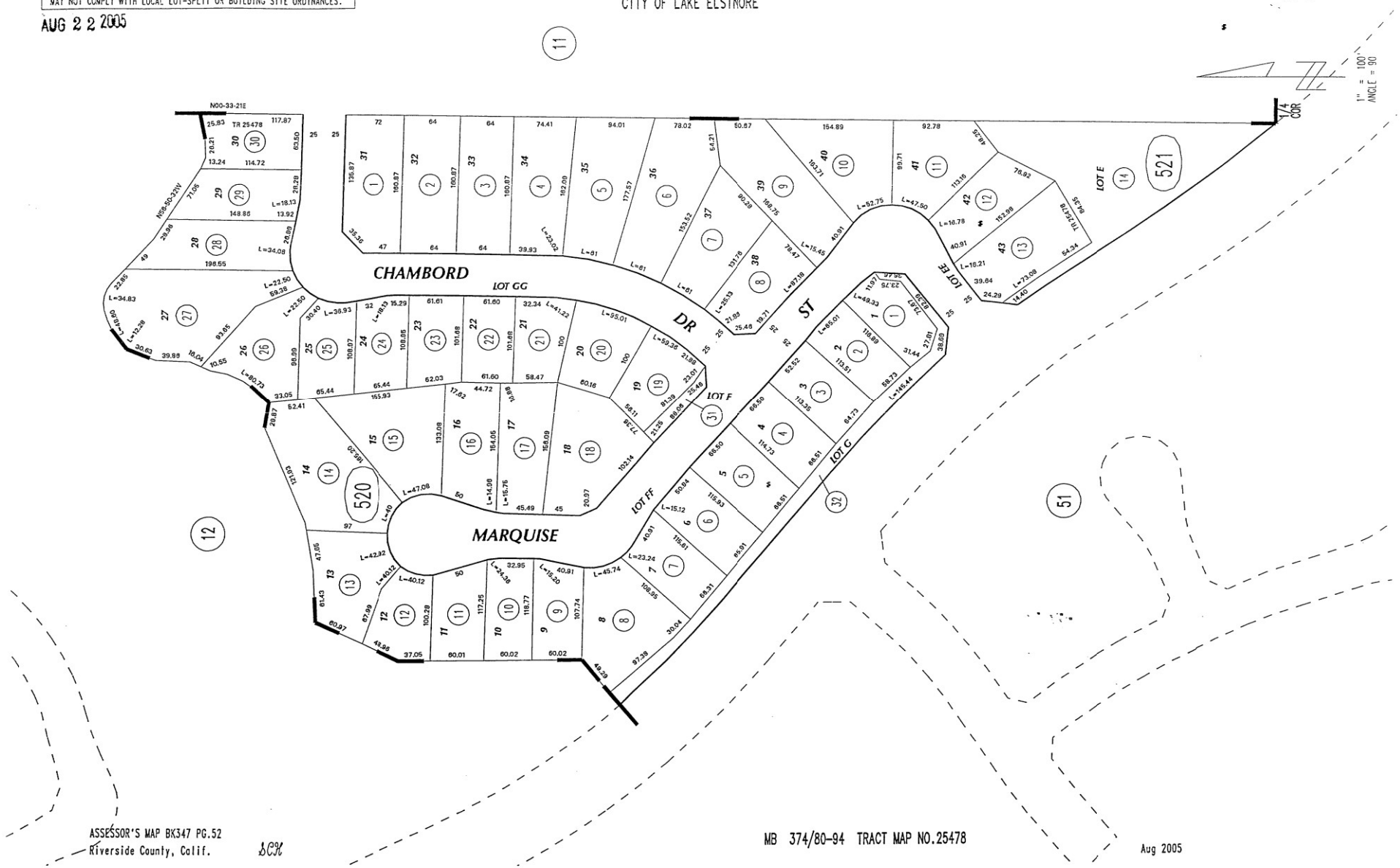
AUG 2 2 2005

POR. SW 29 T.5S., R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-025

347-52
347-12

1" = 100'
ANGLE = 90



ASSESSOR'S MAP BK347 PG.52
Riverside County, Calif.

MB 374/80-94 TRACT MAP NO.25478

Aug 2005

Exhibit D

Special Tax Bond, 2020 Series

Debt Service Schedule

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2005-1
Special Tax Bond, Series 2020
Debt Service Schedule

Period	Special Tax Bond, Series 2020		
	Principal	Interest	Total Debt Service
9/1/2020	$325,000.00	$136,504.96	$461,504.96
9/1/2021	169,000.00	301,630.00	470,630.00
9/1/2022	184,000.00	295,715.00	479,715.00
9/1/2023	200,000.00	289,275.00	489,275.00
9/1/2024	217,000.00	282,275.00	499,275.00
9/1/2025	235,000.00	274,680.00	509,680.00
9/1/2026	253,000.00	266,455.00	519,455.00
9/1/2027	272,000.00	257,600.00	529,600.00
9/1/2028	292,000.00	248,080.00	540,080.00
9/1/2029	314,000.00	237,860.00	551,860.00
9/1/2030	336,000.00	226,870.00	562,870.00
9/1/2031	358,000.00	215,110.00	573,110.00
9/1/2032	383,000.00	202,580.00	585,580.00
9/1/2033	408,000.00	189,175.00	597,175.00
9/1/2034	434,000.00	174,895.00	608,895.00
9/1/2035	461,000.00	159,705.00	620,705.00
9/1/2036	490,000.00	143,570.00	633,570.00
9/1/2037	520,000.00	126,420.00	646,420.00
9/1/2038	551,000.00	108,220.00	659,220.00
9/1/2039	583,000.00	88,935.00	671,935.00
9/1/2040	617,000.00	68,530.00	685,530.00
9/1/2041	652,000.00	46,935.00	698,935.00
9/1/2042	689,000.00	24,115.00	713,115.00
Total	**$8,943,000.00**	**$4,365,134.96**	**$13,308,134.96**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

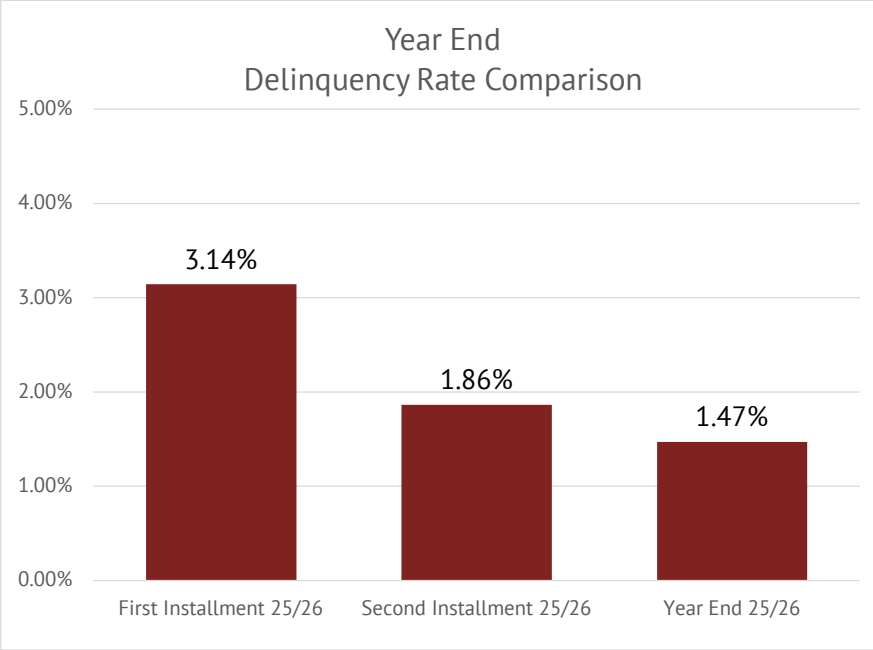
Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Improvement Area A of Community Facilities District No. 2005-1

Summary

Year End

Total Taxes Due June 30, 2026	**$617,664.64**
Amount Paid	**$608,586.43**
Amount Remaining to be Collected	**$9,078.21**
Number of Parcels Delinquent	**9**
Delinquency Rate	**1.47%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**Yes**
Foreclosure Determination Date 1st Installment:	**February 15th**
Foreclosure Notification Date 1st Installment:	**April 1st**
Foreclosure Commencement 1st Installment Date:	**May 16th**
Foreclosure Determination Date 2nd Installment:	**June 15th**
Foreclosure Notification Date 2nd Installment:	**July 30th**
Foreclosure Commencement 2nd Installment Date:	**September 13th**

Foreclosure Qualification

Individual Parcel Delinquency	**$5,000**
Individual Owner Multiple Parcels Delinquency	**$5,000**
Individual Parcels Semi-Annual Installments	**N/A**
Aggregate Delinquency Rate	**5.00%**

Parcels Qualifying for Foreclosure

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

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Improvement Area A of Community Facilities District No. 2005-1

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	$570,627.12	18	$557,215.22	$13,411.90	2.35%	$335.27	0.06%
2022/2023	582,040.26	9	576,819.17	5,221.09	0.90%	1,278.02	0.22%
2023/2024	593,680.62	9	585,016.25	8,664.37	1.46%	3,439.60	0.58%
2024/2025	605,553.14	9	600,073.18	5,479.96	0.90%	5,120.06	0.85%
2025/2026	617,664.64	9	608,586.43	9,078.21	1.47%	9,078.21	1.47%

Historical Delinquency Rate

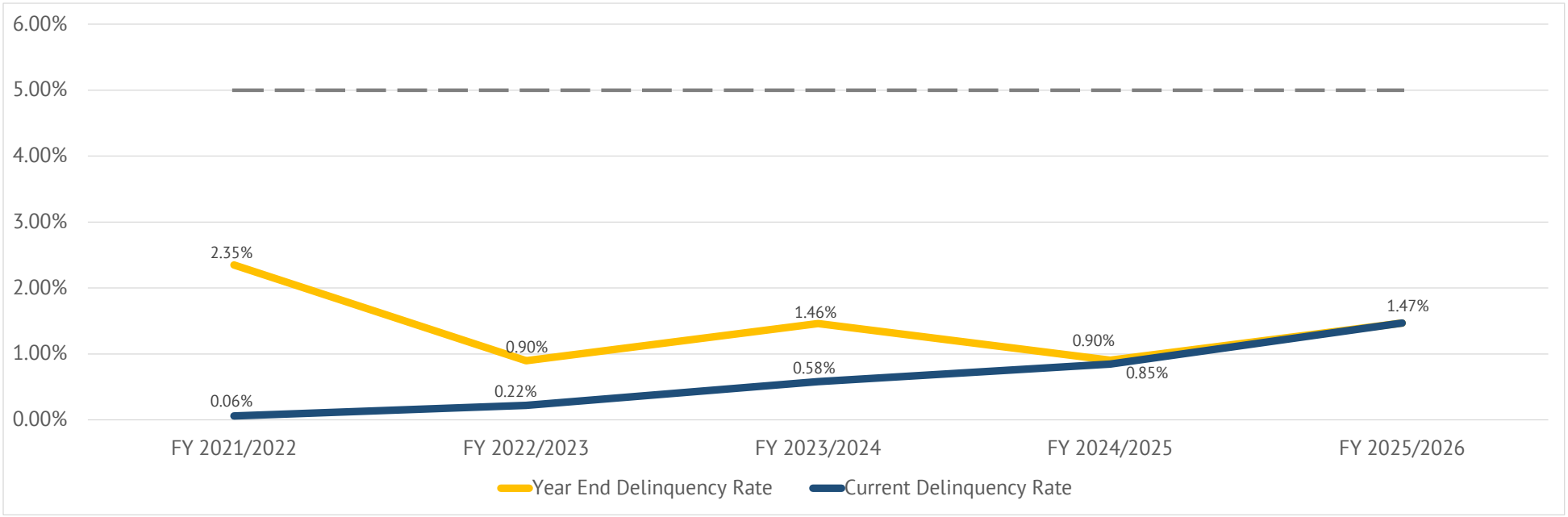


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 2005-1 IA A

Subfund: 5122346A - 2020 Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$22,146.69	$2,928,417.20	$586,234.98	($2,994,011.29)	$0.00	$542,787.58			BEGINNING BALANCE
07-01-2025	$1,663.82					$544,451.40		Interest	Interest Earnings
07-29-2025		$18,118.58				$562,569.98		Deposit	Special Tax Deposit
08-01-2025	$1,834.70					$564,404.68		Interest	Interest Earnings
08-14-2025		$5,168.28				$569,572.96		Deposit	Special Tax Deposit
08-27-2025				($133,158.35)		$436,414.61		Transfer Out	Transfer To 5122346B Int F
08-27-2025				($234,996.99)		$201,417.62		Transfer Out	Transfer To 5122346B Int F
09-02-2025	$1,706.49					$203,124.11		Interest	Interest Earnings
09-02-2025				$234,996.99		$438,121.10		Reversal of Cash Disbursement	Transfer To 5122346B 2020 Interest Account Reversing Tran #35038968 On 08/27/202
09-02-2025				($234,996.99)		$203,124.11		Transfer Out	Transfer To 5122346C 2020 Principal Account
10-01-2025	$649.59					$203,773.70		Interest	Interest Earnings
11-03-2025	$652.50					$204,426.20		Interest	Interest Earnings
12-01-2025	$605.97					$205,032.17		Interest	Interest Earnings
12-05-2025				($191,124.11)		$13,908.06		Transfer Out	Transfer To 5122454 Custody
01-02-2026	$116.08					$14,024.14		Interest	Interest Earnings
02-02-2026	$39.82					$14,063.96		Interest	Interest Earnings
02-03-2026		$313,754.99				$327,818.95		Deposit	Special Tax Deposit
02-19-2026		$2,618.42				$330,437.37		Deposit	Special Tax Deposit
02-27-2026				($130,238.41)		$200,198.96		Transfer Out	Transfer To 5122346B Interest Account
03-02-2026	$753.67					$200,952.63		Interest	Interest Earnings
04-01-2026	$560.62					$201,513.25		Interest	Interest Earnings
05-01-2026	$542.61					$202,055.86		Interest	Interest Earnings
06-01-2026	$556.71					$202,612.57		Interest	Interest Earnings
06-03-2026		$292,674.37				$495,286.94		Deposit	Special Tax Deposit
	$9,682.58	$632,334.64	$0.00	($689,517.86)	$0.00	($47,500.64)			DATE RANGE BALANCE
Subfund Total	**$31,829.27**	**$3,560,751.84**	**$586,234.98**	**($3,683,529.15)**	**$0.00**	**$495,286.94**	**Total for 5122346A - 2020 Special Tax Fund**		

Subfund: 5122346B - 2020 Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$2,840.34	$0.00	$1,581,145.92	($138,151.25)	($1,442,739.96)	$3,095.05			BEGINNING BALANCE
07-01-2025	$10.02					$3,105.07		Interest	Interest Earnings
08-01-2025	$10.43					$3,115.50		Interest	Interest Earnings
08-27-2025			$133,158.35			$136,273.85		Transfer In	Transfer From 5122346A 2020 Special Tax Fund
08-27-2025			$234,996.99			$371,270.84		Transfer In	Transfer From 5122346A 2020 Special Tax Fund
08-27-2025			$1,066.15			$372,336.99		Transfer In	Transfer From 5122346D 2020 Reserve Fund
09-02-2025					($137,340.00)	$234,996.99	Cede & Co.	Debt Service Interest	Debt Service Interest
09-02-2025			($234,996.99)			$0.00		Reversal of Cash Deposit	Transfer From 5122346A 2020 Special Tax Fund Reversing Tran #35038969 On 08/27/
09-02-2025	$210.48					$210.48		Interest	Interest Earnings
10-01-2025	$40.94					$251.42		Interest	Interest Earnings
11-03-2025	$0.81					$252.23		Interest	Interest Earnings
12-01-2025	$0.75					$252.98		Interest	Interest Earnings
01-02-2026	$0.74					$253.72		Interest	Interest Earnings
02-02-2026	$0.72					$254.44		Interest	Interest Earnings
02-26-2026			$2,734.65			$2,989.09		Transfer In	Transfer From 5122346D Reserve Fund
02-27-2026			$130,238.41			$133,227.50		Transfer In	Transfer From 5122346A Special Tax Fund
03-02-2026					($133,227.50)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
03-02-2026	$24.96					$24.96		Interest	Interest Earnings
04-01-2026	$12.12					$37.08		Interest	Interest Earnings
05-01-2026	$0.10					$37.18		Interest	Interest Earnings
06-01-2026	$0.10					$37.28		Interest	Interest Earnings

Subfund: 5122346B - 2020 Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
	$312.17	$0.00	$267,197.56	$0.00	($270,567.50)	($3,057.77)			DATE RANGE BALANCE
Subfund Total	**$3,152.51**	**$0.00**	**$1,848,343.48**	**($138,151.25)**	**($1,713,307.46)**	**$37.28**	**Total for 5122346B - 2020 Interest Account**		

Subfund: 5122346C - 2020 Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$2,668.58	$0.00	$1,092,334.41	$0.00	($1,095,000.00)	$2.99			BEGINNING BALANCE
07-01-2025	$0.01					$3.00		Interest	Interest Earnings
08-01-2025	$0.01					$3.01		Interest	Interest Earnings
09-02-2025					($235,000.00)	($234,996.99)	Cede & Co.	Debt Service Principal	Debt Service Principal
09-02-2025			$234,996.99			$0.00		Transfer In	Transfer From 5122346A 2020 Special Tax Fund
09-02-2025	$0.01					$0.01		Interest	Interest Earnings
	$0.03	$0.00	$234,996.99	$0.00	($235,000.00)	($2.98)			DATE RANGE BALANCE
Subfund Total	**$2,668.61**	**$0.00**	**$1,327,331.40**	**$0.00**	**($1,330,000.00)**	**$0.01**	**Total for 5122346C - 2020 Principal Account**		

Subfund: 5122346D - 2020 Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$13,414.98	$106,970.41	$0.00	($12,341.89)	$0.00	$108,043.50			BEGINNING BALANCE
07-01-2025	$349.63					$108,393.13		Interest	Interest Earnings
08-01-2025	$364.09					$108,757.22		Interest	Interest Earnings
08-27-2025				($1,066.15)		$107,691.07		Transfer Out	Transfer To 5122346B Interest Account
09-02-2025	$364.74					$108,055.81		Interest	Interest Earnings
10-01-2025	$345.62					$108,401.43		Interest	Interest Earnings
11-03-2025	$347.11					$108,748.54		Interest	Interest Earnings
12-01-2025	$322.36					$109,070.90		Interest	Interest Earnings
01-02-2026	$320.35					$109,391.25		Interest	Interest Earnings
02-02-2026	$310.65					$109,701.90		Interest	Interest Earnings
02-26-2026				($2,734.65)		$106,967.25		Transfer Out	Transfer To 5122346B Interest Account
03-02-2026	$277.68					$107,244.93		Interest	Interest Earnings
04-01-2026	$299.20					$107,544.13		Interest	Interest Earnings
05-01-2026	$289.58					$107,833.71		Interest	Interest Earnings
06-01-2026	$297.11					$108,130.82		Interest	Interest Earnings
	$3,888.12	$0.00	$0.00	($3,800.80)	$0.00	$87.32			DATE RANGE BALANCE
Subfund Total	**$17,303.10**	**$106,970.41**	**$0.00**	**($16,142.69)**	**$0.00**	**$108,130.82**	**Total for 5122346D - 2020 Reserve Fund**		

Subfund: 5122346I - 2020 Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$4,146.11	$61,673.22	$93,673.83	($61,673.22)	($61,865.61)	$35,954.33			BEGINNING BALANCE
07-01-2025	$119.49					$36,073.82		Interest	Interest Earnings
07-08-2025					($2,875.00)	$33,198.82	KeyAnalytics	Professional Services	Request No. 5017 dated 06/12/2025 CFD Administration. Invoice 2025-744 06/30/2025
08-01-2025	$113.71					$33,312.53		Interest	Interest Earnings
09-02-2025	$111.90					$33,424.43		Interest	Interest Earnings
10-01-2025	$106.91					$33,531.34		Interest	Interest Earnings
10-10-2025					($2,875.00)	$30,656.34	KeyAnalytics	Professional Services	Request No. 5019 CFD administration. Invoice 2025-1062
11-03-2025	$100.84					$30,757.18		Interest	Interest Earnings
12-01-2025	$91.17					$30,848.35		Interest	Interest Earnings
01-02-2026	$90.60					$30,938.95		Interest	Interest Earnings
02-02-2026	$87.86					$31,026.81		Interest	Interest Earnings
03-02-2026	$78.75					$31,105.56		Interest	Interest Earnings
04-01-2026	$86.78					$31,192.34		Interest	Interest Earnings
04-09-2026					($1,950.00)	$29,242.34	Zions First National Bank	Professional Services	Request No. 5020 Annual Admin Fee March 2026 - February 2027 Invoice No. 13952
04-24-2026					($2,875.00)	$26,367.34	KeyAnalytics	Professional Services	Request No. 5014 dtd 04/21/2026 CFD admin Invoice 2026-824 dtd 04/08/2026
05-01-2026	$78.33					$26,445.67		Interest	Interest Earnings

Subfund: 5122346I - 2020 Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
06-01-2026	$72.86					$26,518.53		Interest	Interest Earnings
06-11-2026					($2,875.00)	$23,643.53	KeyAnalytics	Professional Services	Request No. 5018 dated 06/09/2026 CFD administration Invoice 2026-861 06/30/2026
	$1,139.20	$0.00	$0.00	$0.00	($13,450.00)	($12,310.80)			DATE RANGE BALANCE
Subfund Total	**$5,285.31**	**$61,673.22**	**$93,673.83**	**($61,673.22)**	**($75,315.61)**	**$23,643.53**	**Total for 5122346I - 2020 Administrative Expense Fund**		

Subfund: 5122346J - 2020 Cost of Issuance Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.75	$8,689.16	$0.00	($6,454.16)	($2,235.75)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.75**	**$8,689.16**	**$0.00**	**($6,454.16)**	**($2,235.75)**	**$0.00**	**Total for 5122346J - 2020 Cost of Issuance Fund**		

Subfund: 5122409A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$11.61	$379,950.28	$0.00	($379,961.89)	$0.00	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$11.61**	**$379,950.28**	**$0.00**	**($379,961.89)**	**$0.00**	**$0.00**	**Total for 5122409A - Special Tax Fund**		

Subfund: 5122409B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$12.10	$0.00	($12.10)	$0.00	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$12.10**	**$0.00**	**($12.10)**	**$0.00**	**$0.00**	**Total for 5122409B - Interest Account**		

Subfund: 5122409C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$32.82	$0.00	($32.82)	$0.00	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$32.82**	**$0.00**	**($32.82)**	**$0.00**	**$0.00**	**Total for 5122409C - Principal Account**		

Subfund: 5122409D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.12	$846.75	$0.00	($846.87)	$0.00	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.12**	**$846.75**	**$0.00**	**($846.87)**	**$0.00**	**$0.00**	**Total for 5122409D - Reserve Fund**		

Subfund: 5122409E - School Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$153.94	$0.00	$0.00	($153.94)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$153.94**	**$0.00**	**$0.00**	**($153.94)**	**$0.00**	**Total for 5122409E - School Construction Fund**		

Subfund: 5122409I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$1.94	$80,671.91	$0.00	($71,673.85)	($9,000.00)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$1.94**	**$80,671.91**	**$0.00**	**($71,673.85)**	**($9,000.00)**	**$0.00**	**Total for 5122409I - Administrative Expense Fund**		

Subfund: 5122454 - Custody Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$12,525.04	$191,561.17	$119,356.60	$0.00	($289,709.21)	$33,733.60			BEGINNING BALANCE
07-01-2025	$109.16					$33,842.76		Interest	Interest Earnings
08-01-2025	$113.68					$33,956.44		Interest	Interest Earnings
08-25-2025					($630.00)	$33,326.44	California Dept.Of Education	Other Planning Costs	Request per district directive dated 08/18/2025 147-9808-6250

Subfund: 5122454 - Custody Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
09-02-2025	$113.58					$33,440.02		Interest	Interest Earnings
10-01-2025	$106.96					$33,546.98		Interest	Interest Earnings
11-03-2025	$107.42					$33,654.40		Interest	Interest Earnings
12-01-2025	$99.76					$33,754.16		Interest	Interest Earnings
12-05-2025			$191,124.11			$224,878.27		Transfer In	Transfer From 5122346A 2020 Special Tax Fund
01-02-2026	$585.25					$225,463.52		Interest	Interest Earnings
01-09-2026					($500.00)	$224,963.52	Zions First National Bank	Professional Services	Annual Admin Fee Nov 2025 - Oct 2026 Invoice No. 13660
02-02-2026	$639.24					$225,602.76		Interest	Interest Earnings
03-02-2026	$572.59					$226,175.35		Interest	Interest Earnings
04-01-2026	$631.01					$226,806.36		Interest	Interest Earnings
04-13-2026					($22,758.85)	$204,047.51	New Dimension General Construction Inc.	Other Construction Costs	Request per district directive letter 510-9800-6276
05-01-2026	$573.83					$204,621.34		Interest	Interest Earnings
06-01-2026	$563.77					$205,185.11		Interest	Interest Earnings
06-11-2026					($5,250.00)	$199,935.11	Universal Engineering Sciences Holdings Inc. (UES)	Site Support Costs	Request #390-8200-6150 Inv #0352601907 PO #P0117172
	$4,216.25	$0.00	$191,124.11	$0.00	($29,138.85)	$166,201.51			DATE RANGE BALANCE
Subfund Total	**$16,741.29**	**$191,561.17**	**$310,480.71**	**$0.00**	**($318,848.06)**	**$199,935.11**	**Total for 5122454 - Custody Account**		
Fund Total	**$76,994.51**	**$4,391,313.60**	**$4,166,064.40**	**($4,358,478.00)**	**($3,448,860.82)**	**$827,033.69**	**Total for CFD No. 2005-1 IA A**		
Grand Total	**$76,994.51**	**$4,391,313.60**	**$4,166,064.40**	**($4,358,478.00)**	**($3,448,860.82)**	**$827,033.69**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for

Fiscal Year 2026/2027

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2005-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
N/A	N/A	347-110-028	$0.00
N/A	N/A	347-110-079	$0.00
N/A	N/A	347-110-082	$0.00
N/A	N/A	347-110-083	$0.00
N/A	N/A	347-110-084	$0.00
N/A	N/A	347-120-053	$0.00
N/A	N/A	347-120-054	$0.00
N/A	N/A	347-120-055	$0.00
N/A	N/A	347-340-008	$0.00
N/A	N/A	347-340-018	$0.00
N/A	N/A	347-340-019	$0.00
N/A	N/A	347-340-020	$0.00
N/A	N/A	347-340-026	$0.00
N/A	N/A	347-340-028	$0.00
N/A	N/A	347-340-029	$0.00
N/A	N/A	347-340-031	$0.00
N/A	N/A	347-340-032	$0.00
N/A	N/A	347-340-033	$0.00
25479	200	347-440-001	$1,233.86
25479	201	347-440-002	$1,087.66
25479	202	347-440-003	$1,186.00
25479	203	347-440-004	$1,186.00
25479	204	347-440-005	$1,143.68
25479	205	347-440-006	$1,233.86
25479	206	347-440-007	$968.52
25479	207	347-440-008	$1,164.46
25479	208	347-440-009	$1,143.68
25479	209	347-440-010	$1,186.00
25479	210	347-440-011	$1,164.46
25479	211	347-440-012	$1,087.66
25479	212	347-440-013	$1,186.00
25479	213	347-440-014	$1,186.00
25479	214	347-440-015	$1,087.66
25479	215	347-440-016	$1,143.68
25479	216	347-440-017	$1,143.68
25479	217	347-440-018	$1,186.00
25479	222	347-440-019	$1,186.00
25479	223	347-440-020	$1,233.86
25479	224	347-440-021	$968.52
25479	225	347-440-022	$1,186.00
25479	226	347-440-023	$1,143.68
25479	227	347-440-024	$1,186.00

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2005-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25479	228	347-440-025	$1,186.00
25479	229	347-440-026	$1,186.00
25479	230	347-440-027	$1,233.86
25479	231	347-440-028	$1,143.68
25479	232	347-440-029	$968.52
25479	233	347-440-030	$1,087.66
25479	234	347-440-031	$1,233.86
25479	235	347-440-032	$1,186.00
25479	236	347-440-033	$1,233.86
25479	237	347-440-034	$1,087.66
25479	238	347-440-035	$1,143.68
25479	239	347-440-036	$1,186.00
25479	240	347-440-037	$1,186.00
25479	241	347-440-038	$1,233.86
25479	242	347-440-039	$1,164.46
25479	243	347-440-040	$1,087.66
25479	244	347-440-041	$968.52
25479	245	347-440-042	$1,186.00
25479	246	347-440-043	$1,186.00
25479	247	347-440-044	$1,186.00
25479	248	347-440-045	$1,233.86
25479	249	347-440-046	$1,143.68
25479	250	347-440-047	$1,186.00
25479	251	347-440-048	$1,186.00
25479	252	347-440-049	$1,186.00
25479	253	347-440-050	$1,233.86
25479	254	347-440-051	$1,087.66
25479	Lot D	347-440-052	$0.00
25479	Lot D	347-440-053	$0.00
25479	Lot F	347-440-054	$0.00
25479	Lot K	347-440-055	$0.00
25479	Lot J	347-440-056	$0.00
25479	1	347-450-001	$1,186.00
25479	2	347-450-002	$1,233.86
25479	3	347-450-003	$1,186.00
25479	4	347-450-004	$1,143.68
25479	5	347-450-005	$1,233.86
25479	6	347-450-006	$1,087.66
25479	7	347-450-007	$1,186.00
25479	8	347-450-008	$1,186.00
25479	9	347-450-009	$1,143.68
25479	10	347-450-010	$1,186.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25479	11	347-450-011	$1,233.86
25479	12	347-450-012	$1,087.66
25479	13	347-450-013	$1,186.00
25479	14	347-450-014	$1,233.86
25479	15	347-450-015	$1,186.00
25479	16	347-450-016	$1,233.86
25479	17	347-450-017	$1,087.66
25479	18	347-450-018	$1,143.68
25479	19	347-450-019	$1,186.00
25479	20	347-450-020	$968.52
25479	21	347-450-021	$1,143.68
25479	22	347-450-022	$1,233.86
25479	23	347-450-023	$1,186.00
25479	24	347-450-024	$1,186.00
25479	25	347-450-025	$968.52
25479	26	347-450-026	$1,233.86
25479	27	347-450-027	$1,186.00
25479	28	347-450-028	$1,143.68
25479	29	347-450-029	$1,186.00
25479	30	347-450-030	$1,186.00
25479	31	347-450-031	$968.52
25479	32	347-450-032	$1,186.00
25479	Lot C	347-450-033	$0.00
25479	33	347-451-001	$1,233.86
25479	34	347-451-002	$1,143.68
25479	81	347-451-003	$1,143.68
25479	82	347-451-004	$1,186.00
25479	83	347-451-005	$1,186.00
25479	35	347-452-001	$1,233.86
25479	36	347-452-002	$1,087.66
25479	37	347-452-003	$1,186.00
25479	38	347-452-004	$1,233.86
25479	67	347-452-005	$1,233.86
25479	68	347-452-006	$1,087.66
25479	69	347-452-007	$1,186.00
25479	70	347-452-008	$1,143.68
25479	71	347-452-009	$1,186.00
25479	78	347-452-010	$1,233.86
25479	79	347-452-011	$1,186.00
25479	80	347-452-012	$1,186.00
25479	39	347-453-001	$1,186.00
25479	40	347-453-002	$1,143.68

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Improvement Area A of Community Facilities District No. 2005-1
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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25479	41	347-453-003	$1,233.86
25479	42	347-453-004	$968.52
25479	43	347-453-005	$1,186.00
25479	44	347-453-006	$1,233.86
25479	45	347-453-007	$1,143.68
25479	46	347-453-008	$1,186.00
25479	47	347-453-009	$968.52
25479	48	347-453-010	$1,087.66
25479	49	347-453-011	$1,186.00
25479	50	347-453-012	$1,233.86
25479	51	347-453-013	$968.52
25479	52	347-453-014	$1,233.86
25479	53	347-453-015	$1,186.00
25479	54	347-453-016	$1,143.68
25479	55	347-453-017	$1,186.00
25479	56	347-453-018	$1,233.86
25479	57	347-453-019	$1,186.00
25479	58	347-453-020	$1,143.68
25479	59	347-453-021	$1,186.00
25479	60	347-453-022	$1,233.86
25479	61	347-453-023	$1,186.00
25479	62	347-453-024	$1,233.86
25479	63	347-453-025	$1,143.68
25479	64	347-453-026	$1,186.00
25479	65	347-453-027	$1,233.86
25479	66	347-453-028	$1,186.00
25479	84	347-460-001	$1,233.86
25479	85	347-460-002	$1,186.00
25479	86	347-460-003	$1,233.86
25479	87	347-460-004	$1,186.00
25479	88	347-460-005	$1,186.00
25479	89	347-460-006	$1,143.68
25479	90	347-460-007	$1,233.86
25479	91	347-460-008	$1,186.00
25479	92	347-460-009	$1,143.68
25479	93	347-460-010	$1,186.00
25479	94	347-460-011	$1,143.68
25479	95	347-460-012	$1,186.00
25479	96	347-460-013	$1,186.00
25479	97	347-460-014	$1,233.86
25479	98	347-460-015	$1,186.00
25479	99	347-460-016	$1,186.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25479	100	347-460-017	$1,233.86
25479	101	347-460-018	$1,143.68
25479	102	347-460-019	$1,186.00
25479	103	347-460-020	$1,233.86
25479	121	347-460-021	$1,233.86
25479	122	347-460-022	$1,186.00
25479	123	347-460-023	$1,186.00
25479	124	347-460-024	$1,233.86
25479	125	347-460-025	$1,143.68
25479	126	347-460-026	$1,186.00
25479	127	347-460-027	$1,186.00
25479	128	347-460-028	$1,233.86
25479	129	347-460-029	$1,186.00
25479	130	347-460-030	$1,143.68
25479	131	347-460-031	$1,233.86
25479	132	347-460-032	$1,186.00
25479	133	347-460-033	$1,186.00
25479	134	347-460-034	$1,233.86
25479	135	347-460-035	$1,143.68
25479	Lot G	347-460-036	$0.00
25479	72	347-461-001	$1,186.00
25479	73	347-461-002	$1,143.68
25479	74	347-461-003	$1,233.86
25479	75	347-461-004	$1,186.00
25479	76	347-461-005	$1,186.00
25479	77	347-461-006	$1,233.86
25479	104	347-462-001	$1,186.00
25479	105	347-462-002	$1,233.86
25479	106	347-462-003	$1,186.00
25479	107	347-462-004	$1,143.68
25479	108	347-462-005	$1,233.86
25479	109	347-462-006	$1,186.00
25479	110	347-462-007	$1,186.00
25479	111	347-462-008	$1,233.86
25479	112	347-462-009	$1,143.68
25479	113	347-462-010	$1,186.00
25479	114	347-462-011	$1,186.00
25479	115	347-462-012	$1,087.66
25479	116	347-462-013	$1,233.86
25479	117	347-462-014	$1,143.68
25479	118	347-462-015	$1,186.00
25479	119	347-462-016	$1,233.86

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25479	120	347-462-017	$1,186.00
25479	Lot E	347-462-018	$0.00
25479	136	347-470-001	$1,233.86
25479	137	347-470-002	$1,186.00
25479	138	347-470-003	$1,143.68
25479	139	347-470-004	$1,186.00
25479	140	347-470-005	$1,186.00
25479	141	347-470-006	$1,233.86
25479	142	347-470-007	$1,186.00
25479	143	347-470-008	$1,186.00
25479	144	347-470-009	$1,233.86
25479	145	347-470-010	$1,186.00
25479	146	347-470-011	$1,143.68
25479	147	347-470-012	$968.52
25479	148	347-470-013	$1,186.00
25479	149	347-470-014	$1,233.86
25479	150	347-470-015	$1,186.00
25479	151	347-470-016	$1,186.00
25479	152	347-470-017	$1,143.68
25479	153	347-470-018	$1,186.00
25479	154	347-470-019	$1,233.86
25479	155	347-470-020	$1,164.46
25479	156	347-470-021	$1,186.00
25479	157	347-470-022	$1,164.46
25479	158	347-470-023	$1,186.00
25479	159	347-470-024	$968.52
25479	160	347-470-025	$1,233.86
25479	161	347-470-026	$1,233.86
25479	162	347-470-027	$1,143.68
25479	163	347-470-028	$1,233.86
25479	164	347-470-029	$968.52
25479	165	347-470-030	$1,186.00
25479	166	347-470-031	$1,186.00
25479	167	347-470-032	$1,143.68
25479	168	347-470-033	$1,233.86
25479	169	347-470-034	$1,143.68
25479	170	347-470-035	$968.52
25479	171	347-470-036	$1,186.00
25479	172	347-470-037	$1,186.00
25479	173	347-470-038	$1,186.00
25479	174	347-470-039	$1,233.86
25479	175	347-470-040	$1,186.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25479	Lot H	347-470-041	$0.00
25479	Lot I	347-470-042	$0.00
25479	Lot M	347-470-043	$0.00
25479	176	347-471-001	$968.52
25479	177	347-471-002	$1,186.00
25479	178	347-471-003	$1,186.00
25479	179	347-471-004	$1,233.86
25479	180	347-471-005	$1,186.00
25479	181	347-471-006	$1,164.46
25479	182	347-471-007	$1,143.68
25479	183	347-471-008	$1,087.66
25479	184	347-471-009	$968.52
25479	185	347-471-010	$1,186.00
25479	186	347-471-011	$1,186.00
25479	187	347-471-012	$1,233.86
25479	188	347-471-013	$1,233.86
25479	189	347-471-014	$1,087.66
25479	190	347-471-015	$1,186.00
25479	191	347-471-016	$1,186.00
25479	192	347-471-017	$1,143.68
25479	193	347-471-018	$968.52
25479	194	347-471-019	$1,233.86
25479	195	347-471-020	$1,087.66
25479	196	347-471-021	$1,186.00
25479	197	347-471-022	$1,186.00
25479	198	347-471-023	$968.52
25479	199	347-471-024	$1,143.68
25479	Lot K	347-471-025	$0.00
25479	Lot L	347-471-026	$0.00
25479	218	347-472-001	$1,233.86
25479	219	347-472-002	$1,186.00
25479	220	347-472-003	$968.52
25479	221	347-472-004	$1,087.66
25479	Lot J	347-472-005	$0.00
25478	119	347-480-001	$1,255.88
25478	120	347-480-002	$1,280.80
25478	121	347-480-003	$1,255.88
25478	122	347-480-004	$1,280.80
25478	123	347-480-005	$1,280.80
25478	124	347-480-006	$1,280.80
25478	125	347-481-001	$1,280.80
25478	126	347-481-002	$1,280.80

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25478	127	347-481-003	$1,255.88
25478	128	347-481-004	$1,280.80
25478	129	347-481-005	$1,255.88
25478	130	347-481-006	$1,280.80
25478	131	347-481-007	$1,280.80
25478	132	347-481-008	$1,255.88
25478	133	347-481-009	$1,280.80
25478	134	347-481-010	$1,280.80
25478	135	347-481-011	$1,255.88
25478	136	347-481-012	$1,320.00
25478	Lot U	347-481-013	$0.00
25478	137	347-482-001	$1,320.00
25478	138	347-482-002	$1,280.80
25478	139	347-482-003	$1,255.88
25478	140	347-482-004	$1,280.80
25478	141	347-482-005	$1,255.88
25478	142	347-482-006	$1,280.80
25478	143	347-482-007	$1,255.88
25478	144	347-482-008	$1,320.00
25478	145	347-482-009	$1,280.80
25478	146	347-482-010	$1,320.00
25478	147	347-482-011	$1,255.88
25478	148	347-482-012	$1,320.00
25478	149	347-482-013	$1,280.80
25478	150	347-482-014	$1,444.90
25478	151	347-482-015	$1,407.54
25478	152	347-482-016	$1,359.18
25478	153	347-482-017	$1,407.54
25478	154	347-482-018	$1,444.90
25478	155	347-482-019	$1,359.18
25478	156	347-482-020	$1,407.54
25478	157	347-482-021	$1,444.90
25478	158	347-482-022	$1,359.18
25478	159	347-482-023	$1,444.90
25478	160	347-482-024	$1,359.18
25478	161	347-482-025	$1,444.90
25478	Lot V	347-482-026	$0.00
25478	177	347-483-001	$1,444.90
25478	178	347-483-002	$1,407.54
25478	179	347-483-003	$1,359.18
25478	180	347-483-004	$1,444.90
25478	181	347-483-005	$1,407.54

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25478	182	347-483-006	$1,444.90
25478	183	347-483-007	$1,255.88
25478	184	347-483-008	$1,280.80
25478	185	347-483-009	$1,255.88
25478	186	347-483-010	$1,280.80
25478	187	347-483-011	$1,280.80
25478	188	347-483-012	$1,255.88
25478	117	347-490-001	$1,280.80
25478	118	347-490-002	$1,280.80
25478	Lot M	347-490-003	$0.00
25478	162	347-491-001	$1,407.54
25478	163	347-491-002	$1,359.18
25478	164	347-491-003	$1,444.90
25478	165	347-491-004	$1,407.54
25478	166	347-491-005	$1,444.90
25478	167	347-491-006	$1,407.54
25478	168	347-491-007	$1,359.18
25478	169	347-491-008	$1,444.90
25478	Lot S	347-491-009	$0.00
25478	170	347-492-001	$1,359.18
25478	171	347-492-002	$1,407.54
25478	172	347-492-003	$1,444.90
25478	173	347-492-004	$1,407.54
25478	174	347-492-005	$1,444.90
25478	175	347-492-006	$1,359.18
25478	176	347-492-007	$1,407.54
25478	189	347-492-008	$1,280.80
25478	190	347-492-009	$1,255.88
25478	191	347-492-010	$1,280.80
25478	192	347-492-011	$1,255.88
25478	193	347-492-012	$1,280.80
25478	194	347-492-013	$1,255.88
25478	195	347-492-014	$1,280.80
25478	196	347-492-015	$1,255.88
25478	Lot N	347-492-016	$0.00
25478	210	347-493-001	$1,407.54
25478	211	347-493-002	$1,444.90
25478	212	347-493-003	$1,359.18
25478	213	347-493-004	$1,444.90
25478	214	347-493-005	$1,407.54
25478	215	347-493-006	$1,444.90
25478	216	347-493-007	$1,407.54

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25478	217	347-493-008	$1,444.90
25478	218	347-493-009	$1,407.54
25478	219	347-493-010	$1,359.18
25478	220	347-493-011	$1,407.54
25478	221	347-493-012	$1,444.90
25478	222	347-493-013	$1,359.18
25478	223	347-493-014	$1,444.90
25478	224	347-493-015	$1,407.54
25478	225	347-493-016	$1,444.90
25478	226	347-493-017	$1,359.18
25478	227	347-493-018	$1,407.54
25478	Lot P	347-493-019	$0.00
25478	228	347-494-001	$1,444.90
25478	229	347-494-002	$1,407.54
25478	230	347-494-003	$1,359.18
25478	231	347-494-004	$1,444.90
25478	232	347-494-005	$1,359.18
25478	233	347-494-006	$1,444.90
25478	234	347-494-007	$1,407.54
25478	235	347-494-008	$1,444.90
25478	236	347-494-009	$1,407.54
25478	237	347-494-010	$1,444.90
25478	238	347-494-011	$1,359.18
25478	239	347-494-012	$1,407.54
25478	240	347-494-013	$1,444.90
25478	241	347-494-014	$1,444.90
25478	242	347-494-015	$1,359.18
25478	243	347-494-016	$1,407.54
25478	244	347-494-017	$1,444.90
25478	245	347-494-018	$1,407.54
25478	246	347-494-019	$1,444.90
25478	247	347-494-020	$1,407.54
25478	248	347-494-021	$1,407.54
25478	249	347-494-022	$1,444.90
25478	250	347-494-023	$1,407.54
25478	251	347-494-024	$1,444.90
25478	252	347-494-025	$1,359.18
25478	253	347-494-026	$1,444.90
25478	254	347-494-027	$1,407.54
25478	255	347-494-028	$1,426.22
25478	Lot O	347-494-029	$0.00
25478	100	347-500-001	$1,280.80

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25478	101	347-500-002	$1,280.80
25478	102	347-500-003	$1,280.80
25478	103	347-500-004	$1,280.80
25478	104	347-500-005	$1,280.80
25478	105	347-500-006	$1,255.88
25478	106	347-500-007	$1,320.00
25478	107	347-500-008	$1,255.88
25478	108	347-500-009	$1,320.00
25478	109	347-500-010	$1,280.80
25478	110	347-500-011	$1,255.88
25478	202	347-500-012	$1,320.00
25478	203	347-500-013	$1,255.88
25478	204	347-500-014	$1,280.80
25478	205	347-500-015	$1,320.00
25478	206	347-500-016	$1,280.80
25478	207	347-500-017	$1,255.88
25478	208	347-500-018	$1,280.80
25478	209	347-500-019	$1,255.88
25478	Lot L	347-500-020	$0.00
25478	111	347-501-001	$1,280.80
25478	112	347-501-002	$1,280.80
25478	113	347-501-003	$1,255.88
25478	114	347-501-004	$1,280.80
25478	115	347-501-005	$1,255.88
25478	116	347-501-006	$1,280.80
25478	197	347-502-001	$1,280.80
25478	198	347-502-002	$1,280.80
25478	199	347-502-003	$1,280.80
25478	200	347-502-004	$1,280.80
25478	201	347-502-005	$1,280.80
25478	Lot N	347-502-006	$0.00
25478	44	347-510-001	$1,359.18
25478	45	347-510-002	$1,407.54
25478	46	347-510-003	$1,359.18
25478	47	347-510-004	$1,407.54
25478	48	347-510-005	$1,444.90
25478	Lot B	347-510-007	$0.00
25478	49	347-511-001	$1,192.50
25478	50	347-511-002	$1,255.88
25478	51	347-511-003	$1,214.84
25478	52	347-511-004	$1,280.80
25478	53	347-511-005	$1,192.50

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25478	54	347-511-006	$1,255.88
25478	55	347-511-007	$1,214.84
25478	56	347-511-008	$1,192.50
25478	57	347-511-009	$1,214.84
25478	58	347-511-010	$1,280.80
25478	59	347-511-011	$1,255.88
25478	60	347-511-012	$1,192.50
25478	61	347-511-013	$1,280.80
25478	62	347-511-014	$1,214.84
25478	63	347-511-015	$1,255.88
25478	64	347-511-016	$1,255.88
25478	65	347-511-017	$1,255.88
25478	66	347-511-018	$1,255.88
25478	67	347-511-019	$1,255.88
25478	68	347-511-020	$1,214.84
25478	69	347-511-021	$1,255.88
25478	70	347-511-022	$1,280.80
25478	71	347-511-023	$1,359.18
25478	72	347-511-024	$1,444.90
25478	73	347-511-025	$1,359.18
25478	74	347-511-026	$1,444.90
25478	75	347-511-027	$1,407.54
25478	76	347-511-028	$1,192.50
25478	77	347-511-029	$1,255.88
25478	78	347-511-030	$1,214.84
25478	79	347-511-031	$1,214.84
25478	80	347-511-032	$1,255.88
25478	81	347-511-033	$1,280.80
25478	82	347-511-034	$1,192.50
25478	83	347-511-035	$1,192.50
25478	84	347-511-036	$1,214.84
25478	85	347-511-037	$1,280.80
25478	86	347-511-038	$1,255.88
25478	87	347-511-039	$1,192.50
25478	88	347-511-040	$1,214.84
25478	89	347-511-041	$1,192.50
25478	90	347-511-042	$1,214.84
25478	Lot C	347-511-043	$0.00
25478	Lot D	347-511-044	$0.00
25478	Lot H	347-511-045	$0.00
25478	Lot I	347-511-046	$0.00
25478	Lot J	347-511-047	$0.00

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2005-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25478	91	347-512-001	$1,192.50
25478	92	347-512-002	$1,255.88
25478	93	347-512-003	$1,280.80
25478	94	347-512-004	$1,255.88
25478	95	347-512-005	$1,192.50
25478	96	347-512-006	$1,214.84
25478	97	347-512-007	$1,192.50
25478	98	347-512-008	$1,280.80
25478	99	347-512-009	$1,214.84
25478	Lot K	347-512-010	$0.00
25478	1	347-520-001	$1,255.88
25478	2	347-520-002	$1,280.80
25478	3	347-520-003	$1,214.84
25478	4	347-520-004	$1,192.50
25478	5	347-520-005	$1,255.88
25478	6	347-520-006	$1,255.88
25478	7	347-520-007	$1,192.50
25478	8	347-520-008	$1,255.88
25478	9	347-520-009	$1,192.50
25478	10	347-520-010	$1,255.88
25478	11	347-520-011	$1,192.50
25478	12	347-520-012	$1,214.84
25478	13	347-520-013	$1,255.88
25478	14	347-520-014	$1,255.88
25478	15	347-520-015	$1,255.88
25478	16	347-520-016	$1,192.50
25478	17	347-520-017	$1,214.84
25478	18	347-520-018	$1,255.88
25478	19	347-520-019	$1,255.88
25478	20	347-520-020	$1,192.50
25478	21	347-520-021	$1,214.84
25478	22	347-520-022	$1,192.50
25478	23	347-520-023	$1,255.88
25478	24	347-520-024	$1,214.84
25478	25	347-520-025	$1,192.50
25478	26	347-520-026	$1,255.88
25478	27	347-520-027	$1,255.88
25478	28	347-520-028	$1,214.84
25478	29	347-520-029	$1,255.88
25478	30	347-520-030	$1,192.50
25478	Lot F	347-520-031	$0.00
25478	Lot G	347-520-032	$0.00

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2005-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25478	31	347-521-001	$1,255.88
25478	32	347-521-002	$1,255.88
25478	33	347-521-003	$1,214.84
25478	34	347-521-004	$1,192.50
25478	35	347-521-005	$1,255.88
25478	36	347-521-006	$1,280.80
25478	37	347-521-007	$1,214.84
25478	38	347-521-008	$1,192.50
25478	39	347-521-009	$1,280.80
25478	40	347-521-010	$1,192.50
25478	41	347-521-011	$1,280.80
25478	42	347-521-012	$1,255.88
25478	43	347-521-013	$1,214.84
25478	Lot E	347-521-014	$0.00

Total Parcels	**560**
Total Taxable Parcels	**509**
Total Assigned Special Tax	**$630,018.94**