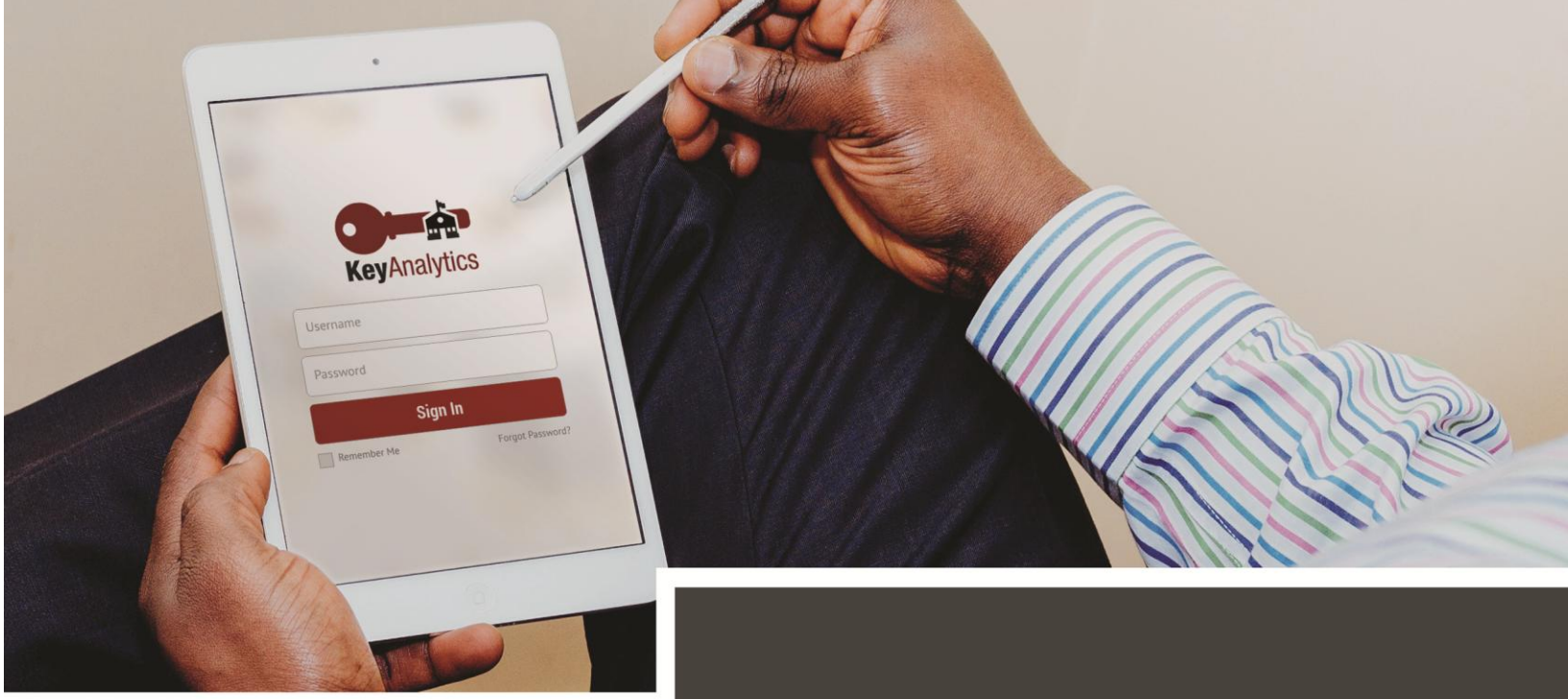




Community Facilities District No. 2013-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Lake Elsinore Unified School District

2026 / 2027



KeyAnalytics

A division of California Financial Services

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Introduction

Community Facilities District No. 2013-1 ("CFD No. 2013-1") 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. CFD No. 2013-1 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 CFD No. 2013-1 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 December 1, 2017, between the School District and Zions Bank, a division of ZB, National Association acting as Fiscal Agent (the "Fiscal Agent").

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 2013-1 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 CFD No. 2013-1.

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 CFD No. 2013-1 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 CFD No. 2013-1 for Fiscal Year 2026/2027.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2013-1.

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 CFD No. 2013-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2013-1 is composed of approximately 56.22 contiguous gross acres located east of McVicar Street, north of Palomar Street, and west of Meadow Ridge Lane within the City of Wildomar (the "City"). For reference, the boundary map of CFD No. 2013-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2013-1 was formed and established by the School District on August 8, 2013, under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 2013-1, and a landowner election at which the qualified electors of CFD No. 2013-1 authorized CFD No. 2013-1 to incur bonded indebtedness in an amount not to exceed $10,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2013-1 was also formed in connection with a School Facilities Mitigation Agreement, dated August 8, 2013, (the "Mitigation Agreement"), by and between the School District and CV Communities, LLC, a Delaware limited liability company (the "Owner"). This Agreement outlines how CFD No. 2013-1 will finance the acquisition/construction of public school facilities that will directly or indirectly serve the anticipated development within CFD No. 2013-1.

CFD No. 2013-1 is also being formed subject to a Joint Community Facilities Agreement ("JCFA"), between the School District, Owner, and the City related to the property within CFD No. 2013-1. This JCFA outlines the terms by which CFD No. 2013-1 will finance facilities costs of the City. Additionally,

a JFCA has been negotiated between the School District, Owner, and Elsinore Valley Municipal Water District ("EVMWD") related to the property within CFD No. 2013-1. This JCFA outlines the terms by which CFD No. 2013-1 will finance facilities costs of EVMWD.

The table below provides information related to the formation of CFD No. 2013-1.

Board Actions Related to Formation of CFD No. 2013-1

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	June 20, 2013	2012-13-055
Resolution to Incur Bonded Indebtedness	June 20, 2013	2012-13-056
Resolution of Formation	August 8, 2013	2013-14-027
Resolution of Necessity	August 8, 2013	2013-14-028
Resolution Calling Election	August 8, 2013	2013-14-029
Ordinance Levying Special Taxes	September 11, 2013	Ordinance No. 2013-2

A Notice of Special Tax Lien was recorded in the real property records of the County on August 20, 2013, as Document No. 2013-0405465 on all property within CFD No. 2013-1.

C. Bonds

1. Series 2017 Special Tax Bonds

On December 14, 2017, the Series 2017 Special Tax Bonds of the Lake Elsinore Unified School District Community Facilities District No. 2013-1 ("2017 Bonds") were issued in the amount of $8,960,000. The 2017 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated December 1, 2017, ("FAA"), and the Act. The 2017 Bonds were issued to fund the Authorized Facilities of CFD No. 2013-1, fund a reserve fund for the 2017 Bonds, fund capitalized interest on the 2017 Bonds through September 1, 2018, and pay the costs of issuing the 2017 Bonds. For more information regarding the use of the

2017 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, CFD No. 2013-1 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
1	≤ 2,500 Sq. Ft.	36 Units	$3,206.72 Per Unit	$115,441.92
2	2,501 Sq. Ft. to 2,700 Sq. Ft.	33 Units	$3,358.08 Per Unit	110,816.64
3	2,701 Sq. Ft. to 2,900 Sq. Ft.	25 Units	$3,509.44 Per Unit	87,736.00
4	2,901 Sq. Ft. to 3,100 Sq. Ft.	20 Units	$3,660.78 Per Unit	73,215.60
5	3,101 Sq. Ft. to 3,300 Sq. Ft.	0 Units	$3,812.16 Per Unit	0.00
6	> 3,300 Sq. Ft.	39 Units	$3,963.82 Per Unit	154,588.98
Developed Property		***153 Units***	***NA***	***$541,799.14***
Undeveloped Property		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**153 Units**		**$541,799.14**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2013-1, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 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.

CFD No. 2013-1
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	$500,538.42	5	$488,268.86	$12,269.56	2.45%	$0.00	0.00%
2022/2023	510,549.26	2	504,077.88	6,471.38	1.27%	0.00	0.00%
2023/2024	520,760.54	2	515,773.39	4,987.15	0.96%	0.00	0.00%
2024/2025	531,175.56	3	522,499.67	8,675.89	1.63%	0.00	0.00%
2025/2026	541,799.14	1	538,441.06	3,358.08	0.62%	3,358.08	0.62%

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 2017 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2013-1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2017 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 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
Special Tax Fund	5122413A	$395,538.44
Bond Fund	5122413B	45.99
Reserve Fund	5122413D	725,394.68
School Construction Fund	5122413E	3,498.79
Administrative Expense Fund	5122413I	18,978.79
Surplus Remainder Account	5122413S	534,333.90
Total		**$1,677,790.59**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2013-1 are limited based on the restrictions as described within the FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 2013-1 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 FAA.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	548,870.79
Investment Earnings	50,394.63
Total	**$599,265.42**
Uses	
Interest Payments	($326,781.28)
Principal Payments	(135,000.00)
Administrative Expenses	(12,350.00)
Total	**($474,131.28)**

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

The purpose of CFD No. 2013-1 is to provide for the cost of financing the acquisition, construction, expansion, improvement, or rehabilitation of the authorized facilities. Descriptions of the authorized facilities, which are defined in the Resolution of Intention, are provided below.

1. School Facilities

Elementary, middle and high school facility with an estimated useful life of five (5) years or 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, directly or indirectly, serve the student population to be generated as a result of development of the property with CFD No. 2013-1.

2. City Facilities

Acquisition, purchase, construction, expansion, improvement, or rehabilitation of public improvements that are owned, operated, or maintained by the City, including, without limitation, streets, trails,

intersection improvements, medians, parks, civic facilities and include all direct and incidental expenses related thereto such as site acquisition, planning, design, engineering legal services, materials testing, coordination surveying, construction staking, construction management, consulting services, inspection and any and all appurtenant facilities and appurtenant work related to the foregoing ("City Facilities"). The City Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the City or any governmental entity that will own and operate the same.

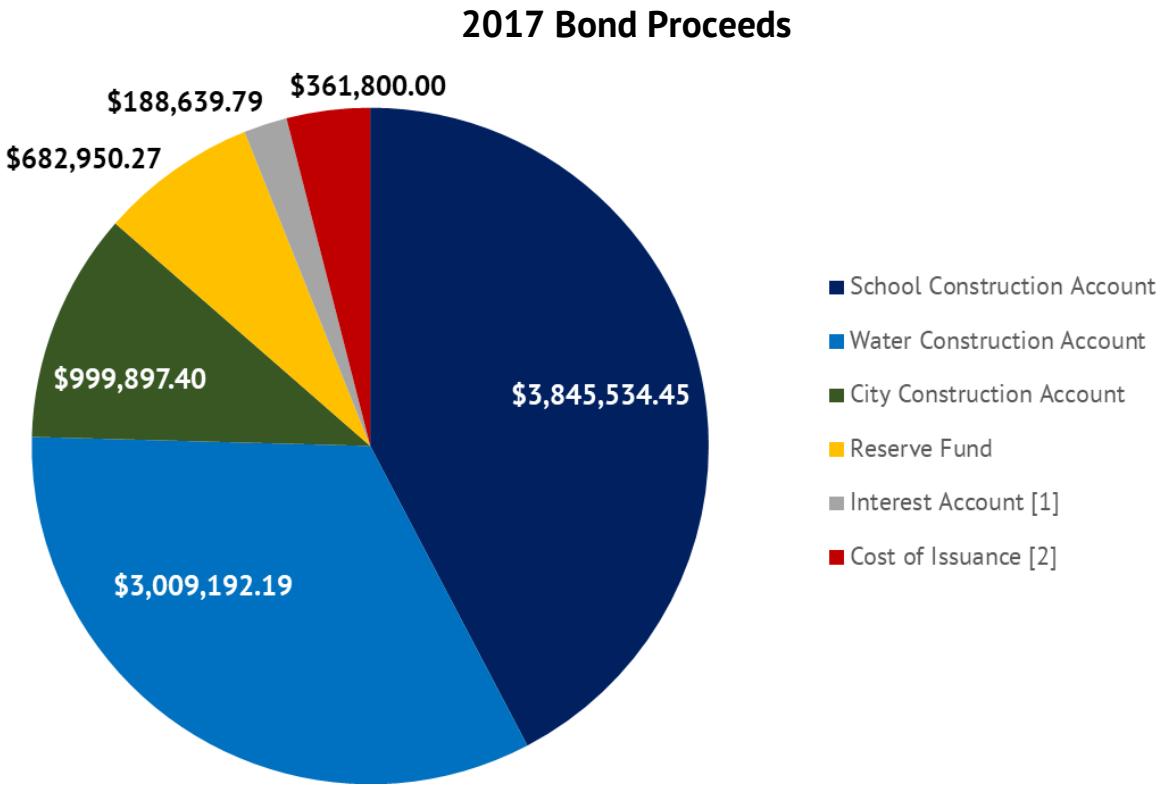
3. Water and Sewer Facilities

Water facility fees, water frontage facility fees, water backup fees, water connection fees and the costs of financing or constructing water and sewer treatment capacity fees, sewer connection fees and the costs of financing or constructing water and sewer facilities to be owned and operated by EVMWD ("EVMWD Facilities"). The EVMWD Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the EVMWD or any other governmental entity that will own and operate the same.

B. Series 2017 Special Tax Bonds

1. Bond Proceeds

In accordance with the FAA, the total bond proceeds of $8,960,000 less $128,014.10 of the original issue premium were deposited into the funds and accounts as shown in the graph below.



[1] Will be applied to pay a portion of the interest on the 2017 Bonds through September 1, 2018.
[2] This amount includes the Underwriter's Discount of $156,800. The actual amount deposited into the Cost of Issuance Account was $205,000.

2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2017 Bonds were deposited into the School Construction Fund. The table on the following page summarizes the accruals and expenditures in the School Construction Fund of CFD No. 2013-1 for the Authorized Facilities.

School Construction Fund

Balance as of July 1, 2025		**$3,375.70**
Accruals		$123.09
Investment Earnings	$123.09	
Expenditures		$0.00
Balance as of June 30, 2026		**$3,498.79**

C. Special Taxes

CFD No. 2013-1 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 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2013-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2017 Bonds. For an accounting of accruals and expenditures within this account prior to July 1, 2026, please refer to the Administration Reports of CFD No. 2013-1 for prior years.

Special Tax Fund

Balance as of July 1, 2025		**$370,723.45**
Accruals		$555,003.38
Special Tax Deposits	$548,870.79	
Investment Earnings	6,132.59	
Expenditures		($530,188.39)
Transfer to Bond Fund	($433,809.71)	
Transfer to Surplus Remainder Account	(80,378.68)	
Transfer to Administrative Expense Fund	(16,000.00)	
Balance as of June 30, 2026		**$395,538.44**

Special Taxes remaining after all obligations that are paid are transferred to the Surplus Remainder Account. Funds in the Surplus Remainder Account can only be used for the purposes outlined in the FAA. The table below presents a detailed listing of the sources and uses of the Surplus Remainder Account through June 30, 2026. For an accounting of accruals and expenditures within this account prior to July 1, 2026, please refer to the Administration Reports of CFD No. 2013-1 for prior years.

Surplus Remainder Account

Balance as of July 1, 2025		**$436,721.74**
Accruals		$97,612.16
Investment Earnings	$17,233.48	
Transfer from Special Tax Fund	80,378.68	
Expenditures		$0.00
Balance as of June 30, 2026		**$534,333.90**

V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 2013-1 based on the financial obligations for Fiscal Year 2026/2027.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2013-1 are calculated in accordance and pursuant to the RMA. Pursuant to the FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2017 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2013-1. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2026/2027.

Minimum Annual Special Tax Requirement for CFD No. 2013-1

Fiscal Year 2025/2026 Remaining Sources		**$395,584.43**
Balance of Special Tax Fund	$395,538.44	
Balance of Bond Fund	45.99	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($395,584.43)**
September 1, 2026 Interest Payment	($162,040.63)	
September 1, 2026 Principal Payment	(150,000.00)	
Direct Construction of Authorized Facilities	(83,543.80)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($552,635.28)**
Administrative Expense Budget	($18,284.92)	
Anticipated Special Tax Delinquencies [1]	(3,425.24)	
March 1, 2027 Interest Payment	(159,040.63)	
September 1, 2027 Interest Payment	(159,040.63)	
September 1, 2027 Principal Payment	(165,000.00)	
Direct Construction of Authorized Facilities	(47,843.86)	
Fiscal Year 2026/2027 Minimum Annual Special Tax Requirement		**$552,635.28**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 0.62%.

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 financed 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	$3,140.20
Consultant/Trustee Expenses	10,000.00
County Tax Collection Fees	144.72
Contingency for Legal	5,000.00
Total Expenses	**$18,284.92**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2013-1 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 CFD No. 2013-1.

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 153 Units by the City within CFD No. 2013-1. According to the County Assessor, all property zoned for residential development within CFD No. 2013-1 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 CFD No. 2013-1.

Fiscal Year 2026/2027
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2016/2017	Residential Property	6
2017/2018	Residential Property	82
2018/2019	Residential Property	54
2019/2020	Residential Property	11
Total		**153**

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, CFD No. 2013-1 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 CFD No. 2013-1 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
1	≤ 2,500 Sq. Ft.	36 Units	$3,270.86 Per Unit	$117,750.96
2	2,501 Sq. Ft. to 2,700 Sq. Ft.	33 Units	$3,425.24 Per Unit	113,032.92
3	2,701 Sq. Ft. to 2,900 Sq. Ft.	25 Units	$3,579.62 Per Unit	89,490.50
4	2,901 Sq. Ft. to 3,100 Sq. Ft.	20 Units	$3,734.00 Per Unit	74,680.00
5	3,101 Sq. Ft. to 3,300 Sq. Ft.	0 Units	$3,888.40 Per Unit	0.00
6	> 3,300 Sq. Ft.	39 Units	$4,043.10 Per Unit	157,680.90
Developed Property		***153 Units***	***NA***	***$552,635.28***
Undeveloped Property		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**153 Units**		**$552,635.28**

https://calschools.sharepoint.com/cfs/unregulated/lake elsinore/developer revenue/cfd admin/cfd no. 2013-1/fy 2026-27/leusd_cfd 2013-1 fy20262027_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF
COMMUNITY FACILITIES DISTRICT NO. 2013-1
OF THE LAKE ELSINORE UNIFIED SCHOOL DISTRICT

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels in Community Facilities District No. 2013-1 of the Lake Elsinore Unified School District ("District") each Fiscal Year commencing in Fiscal Year 2014/2015, in an amount determined by the Board through the application of the Rate and Method of Apportionment of Special Taxes ("RMA") described below. All of the real property within the District, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided. No Special Tax shall be levied pursuant to this RMA until the special tax lien of Community Facilities District Nos. 2004-4 and 2006-5 of the District have been permanently cancelled and extinguished with respect to all property within the District.

SECTION A
DEFINITIONS

For purposes of this RMA 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 Administrator may rely on the land area shown on the applicable Final Map.

"Act" means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, 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 the District related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of the District, and reasonable costs otherwise incurred in order to carry out the authorized purposes of the District.

"Administrator" means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

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

"Approved Property" means all Assessor's Parcels of Taxable Property that (i) are associated with a Lot in a Final Map that was recorded prior to the January 1st preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a building permit prior to the May 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor's Parcel" means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the District.

"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 hereof.

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

"Board" means the Governing Board (Board of Trustees) of the School District, or its designee, in certain cases acting as the Legislative Body of the District.

"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 in 30 years with an average rating equivalent to Moody's A1 and/or Standard & Poor's A+, as determined by the Board.

"Bond Yield" means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield 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.

"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 the Special Taxes have been pledged for repayment.

"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, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the building permit(s) for such Unit.

"City" means the City of Wildomar.

"County" means the County of Riverside.

"Developed Property" means all Assessor's Parcels of Taxable Property for which building permit(s) 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, as determined reasonably by the Administrator.

"District" means Community Facilities District No. 2013-1 of the School District.

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

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

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

"Lot" means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, which can be levied by the District in any Fiscal Year on any Assessor's Parcel.

"Mitigation Agreement" means the School Facilities Mitigation Agreement made and entered into as of _____ by and among Lake Elsinore Unified School District, a California public school district, Community Facilities District No. 2004-4 of the School District, a Mello-Roos community facilities district formed and operating pursuant to the provisions of the Act, Community Facilities District No. 2006-5 of the School District, a Mello-Roos community facilities district formed and operating pursuant to the provisions of the Act, CV Communities, LLC, a Delaware limited liability company and CV Wildomar 55, LLC, a Delaware limited liability company.

"Net Taxable Acreage" means the total Acreage of Developed Property expected to exist in the District after all Final Maps are recorded.

"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 H hereof.

"Prepayment Administrative Fees" means any fees or expenses of the School District or the District associated with the prepayment of the Annual 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.

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

"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 the 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 Administrator, until the termination date specified in Section I. The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the 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. In the case of Developed Property subject to apportionment of the Annual Special Tax under Step Four of Section F, "Proportionately" shall mean that the quotient of (i) the Annual Special Tax less the Assigned Annual Special Tax divided by (ii) the Backup Annual Special Tax less the Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

"Provisional Undeveloped Property" means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to Section J, but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section J, as applicable.

"Reserve Fund Credit" means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the

reserve requirement is underfunded at the time of the prepayment no Reserve Fund Credit shall be given.

"School District" means the Lake Elsinore Unified School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

"Special Tax" means any of the special taxes authorized to be levied by the District pursuant to the Act and this RMA.

"Special Tax Requirement" means the amount required in any Fiscal Year to pay (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, and (v) the collection or accumulation of funds for the acquisition or construction of facilities authorized by the District provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property, Undeveloped Property, or Provisional Undeveloped Property as set forth in Steps Two through Four of Section F, less (vi) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Special Tax Requirement the Administrator shall take into account the reasonably anticipated delinquent Special Taxes, provided that the amount included cannot cause the Annual Special Tax of an Assessor Parcel of Developed Property to increase by greater than ten percent (10%) of what would have otherwise been levied.

"Taxable Property" means all Assessor's Parcels which are not Exempt Property.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property which are not Developed Property or Approved Property.

"Unit" means each separate residential dwelling unit, including but not limited to a single family attached or detached unit, condominium, an apartment unit, mobile home, or otherwise, excluding hotel and motels.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2014/2015, all Assessor's Parcels within the District shall be classified as either Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved Property, Undeveloped Property or Provisional Undeveloped Property. Developed Property shall be further assigned to a Land Use Class, according to Table 1 below, based on the Building Square Footage of each Unit.

Table 1

Land Use Classification

Land Use Class	Building Square Footage
1	<= 2,500 sq. ft.
2	2,501 – 2,700 sq. ft.
3	2,701 – 2,900 sq. ft.
4	2,901 – 3,100 sq. ft.
5	3,101 – 3,300 sq. ft.
6	> 3,300 sq. ft.

SECTION C
MAXIMUM SPECIAL TAX RATE

Prior to the issuance of Bonds, the Maximum Special Tax on Developed Property, Approved Property, Undeveloped Property and Provisional Undeveloped Property may be reduced in accordance with and subject to the conditions set forth in this Section C without the need for any proceedings to make changes as permitted under the Act. If it is reasonably determined by the Administrator that the maximum tax burden in the District exceeds the School District's maximum tax burden objective set forth in the Mitigation Agreement, the Maximum Special Tax on Developed Property for a Land Use Class may be reduced. The Maximum Special Tax may be reduced to the amount necessary to equal such maximum tax burden level with the written consent of the Administrator and without the need for any additional Board proceedings. Additionally, reductions in the Maximum Special Tax for Developed Property for one or more Land Use Classes and the Maximum Special Tax for Approved Property, Undeveloped Property and Provisional Undeveloped Property may also be implemented as allowed under the terms of the Mitigation Agreement.

The Maximum Special Tax for Approved Property, Undeveloped Property and Provisional Undeveloped Property may also be reduced in accordance with the Maximum Special Tax reductions for Developed Property, if the Administrator reasonably determines that such reductions are necessary. Each Maximum Special Tax reduction for a Land Use Class shall be calculated separately, as reasonably determined by the Administrator, and it shall not be required that such reduction be proportionate among Land Use Classes. The reductions permitted pursuant to this Section C shall be reflected in an amended notice of Special Tax lien which the School District shall cause to be recorded by executing a certificate in substantially the form attached herein as Exhibit A.

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of the amount derived by the application of the (a) Assigned Annual Special Tax or (b) Backup Annual Special Tax.

2. Approved Property

The Maximum Special Tax for each Assessor's Parcel classified as Approved Property shall be derived by the application of the Assigned Annual Special Tax.

3. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property will be calculated in accordance with Table 2 below, subject to increases as described below.

Table 2

Fiscal Year 2014/2015
Initial Assigned Annual Special Taxes for Developed Property

Land Use Class	Building Square Footage	Initial Assigned Annual Special Tax Rate
1	<= 2,500 sq. ft.	$2,579.05 per Unit
2	2,501 – 2,700 sq. ft.	$2,700.78 per Unit
3	2,701 – 2,900 sq. ft.	$2,822.51 per Unit
4	2,901 – 3,100 sq. ft.	$2,944.24 per Unit
5	3,101 – 3,300 sq. ft.	$3,065.98 per Unit
6	> 3,300 sq. ft.	$3,187.96 per Unit

2. Approved Property, Undeveloped Property and Provisional Undeveloped Property

The Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be $16,869.67 per acre of Acreage, subject to increases as described below.

3. Increases in the Assigned Annual Special Tax

a. Developed Property

On each July 1, commencing July 1, 2015 the Assigned Annual Special Tax rate applicable to Developed Property shall be increased by two percent (2.00%).

b. Approved Property, Undeveloped Property and Provisional Undeveloped Property

On each July 1, commencing July 1, 2015, the Assigned Annual Special Tax rate for Approved Property, Undeveloped Property and Provisional Undeveloped Property shall be increased by two percent (2.00%).

SECTION E

BACKUP ANNUAL SPECIAL TAX

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax.

1. Calculation of the Backup Annual Special Tax Rate

The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Map shall be the rate per Lot calculated in accordance with the following formula in Fiscal Year 2014/2015 or such later Fiscal Year in which such Final Map is created, subject to increases as described below:

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

The terms above have the following meanings:

B	=	Backup Annual Special Tax per Lot for the applicable Fiscal Year
U	=	Assigned Annual Special Tax per Acre of Undeveloped Property in the Fiscal Year the calculation is performed
A	=	Acreage of Taxable Property expected to exist in such Final Map at the time of calculation, as determined by the Administrator
L	=	Number of Lots in the applicable Final Map at the time of calculation.

2. Changes to a Final Map

If 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 changed or modified in such Final Map shall be a rate per square foot of Acreage calculated as follows:

a. Determine the total Backup Annual Special Tax revenue anticipated to apply to the changed or modified Assessor's Parcels prior to the change or modification.

b. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property of the modified Assessor's Parcels, as reasonably determined by the Administrator.

c. 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 that shall be applicable to the modified Assessor's Parcels, subject to increases as described below.

3. Increase in the Backup Annual Special Tax

Each July 1, commencing the July 1 following the initial calculation of the Backup Annual Special Tax rate for Developed Property within a Final Map, the Backup Annual Special Tax for each Lot within such Final Map shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

SECTION F
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2014/2015 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes on all Taxable Property in accordance with the following steps:

Step One: The Annual Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

Step Three: If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

Step Four: If additional moneys are needed to satisfy the Special Tax Requirement after the third step has been completed, the Annual Special Tax on each Assessor's Parcel of Developed Property, whose Maximum Special Tax is the Backup Annual Special Tax, shall be increased Proportionately from the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

Step Five: If additional moneys are needed to satisfy the Special Tax Requirement after the fourth step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

SECTION G
PREPAYMENT OF ANNUAL SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

The Annual Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Assigned Annual Special Tax shall provide the District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's

Parcel and shall notify such owner of such Prepayment Amount.

2. Special Tax Prepayment Calculation

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

3. Special Tax Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of the District that there has been a prepayment of the Annual Special Tax obligation and 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 such Annual Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such 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 prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

SECTION H
PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

1. Partial Prepayment Times and Conditions

The Annual Special Tax obligation of Assessor’s Parcels of Taxable Property may be partially prepaid in increments of ten (10) units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor’s Parcels at the time the Annual Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Assigned Annual Special Tax shall provide the District with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

2. Partial Prepayment Calculation

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

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the District shall indicate in the records of the District 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 if applicable 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, excluding Provisional Undeveloped 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 Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

SECTION I
TERMINATION OF SPECIAL TAX

The Annual Special Tax shall be levied for a term of five (5) Fiscal Years after the final maturity of the last series of Bonds, provided that the Annual Special Tax shall not be levied later than Fiscal Year 2055/2056. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on the Bonds have been paid, (ii) all authorized facilities of the District have been acquired and all reimbursements have been paid, and (iii) all other obligations of the District have been satisfied.

SECTION J
EXEMPTIONS

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by the State of California, federal or other local governments, (ii) used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) owned by a homeowners' association, (iv) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement, or (v) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 27.23 ("Minimum Taxable Acreage").

Notwithstanding the above, the Administrator or Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than the Minimum Taxable Acreage. 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 will be classified as Provisional Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

SECTION K
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 Administrator not later than six (6) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. In order to be considered sufficient, any notice of appeal must (i) specifically identify the property by address and Assessor's Parcel Number, (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax, (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect, (iv) include all documentation, if any, in support of the claim, and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (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) as the representative's decision shall indicate.

SECTION L
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 and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

Exhibit B

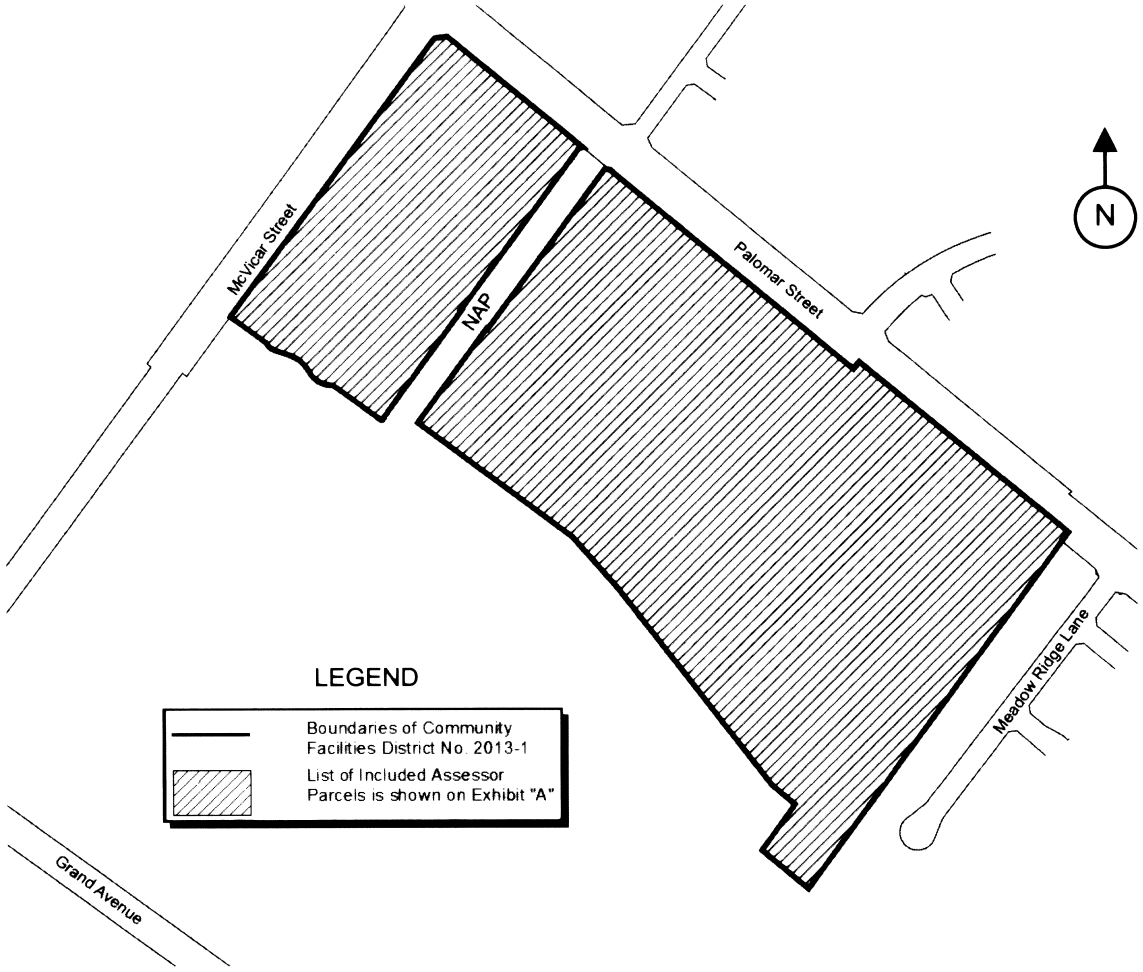
CFD Boundary Map

2013-0316717
ORIGINAL

76/26

SHEET 1 OF 2

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2013-1 OF THE LAKE ELSINORE UNIFIED SCHOOL DISTRICT RIVERSIDE COUNTY STATE OF CALIFORNIA



Prepared by:
Dolinka Group LLC

(1) Filed in the office of the Clerk of the Governing Board of the Lake Elsinore Unified School District this 20th day of June, 2013

Clerk of the Governing Board

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2013-1 of the Lake Elsinore Unified School District, Riverside County, State of California, was approved by the Governing Board of the Lake Elsinore Unified School District at a regular meeting thereof, held on this 20th day of June, 2013 by its Resolution No. 2012-13-57

Clerk of the Governing Board

(3) Filed this 1st day of JULY 2013, at the hour of 1:40 o'clock P.m, in Book 76 of Maps of Assessment and Community Facilities Districts at page 26-27 and as Instrument No. 2013-0316717 in the office of the County Recorder of Riverside County, State of California

Fee: $12.00

County Recorder of Riverside County
Larry W. Ward

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

2013-0316717
ORIGINAL

76/27

SHEET 2 OF 2

EXHIBIT "A"
ASSESSOR'S PARCEL NUMBERS INCLUDED WITHIN
PROPOSED COMMUNITY FACILITIES DISTRICT NO. 2013-1 OF THE
LAKE ELSINORE UNIFIED SCHOOL DISTRICT
RIVERSIDE COUNTY
STATE OF CALIFORNIA

Riverside County Assessor's Parcel Numbers

380-080-008	380-080-014
380-080-009	380-080-015
380-080-012	380-140-001
380-080-013	

Prepared by:
Dolinka Group LLC

Exhibit C

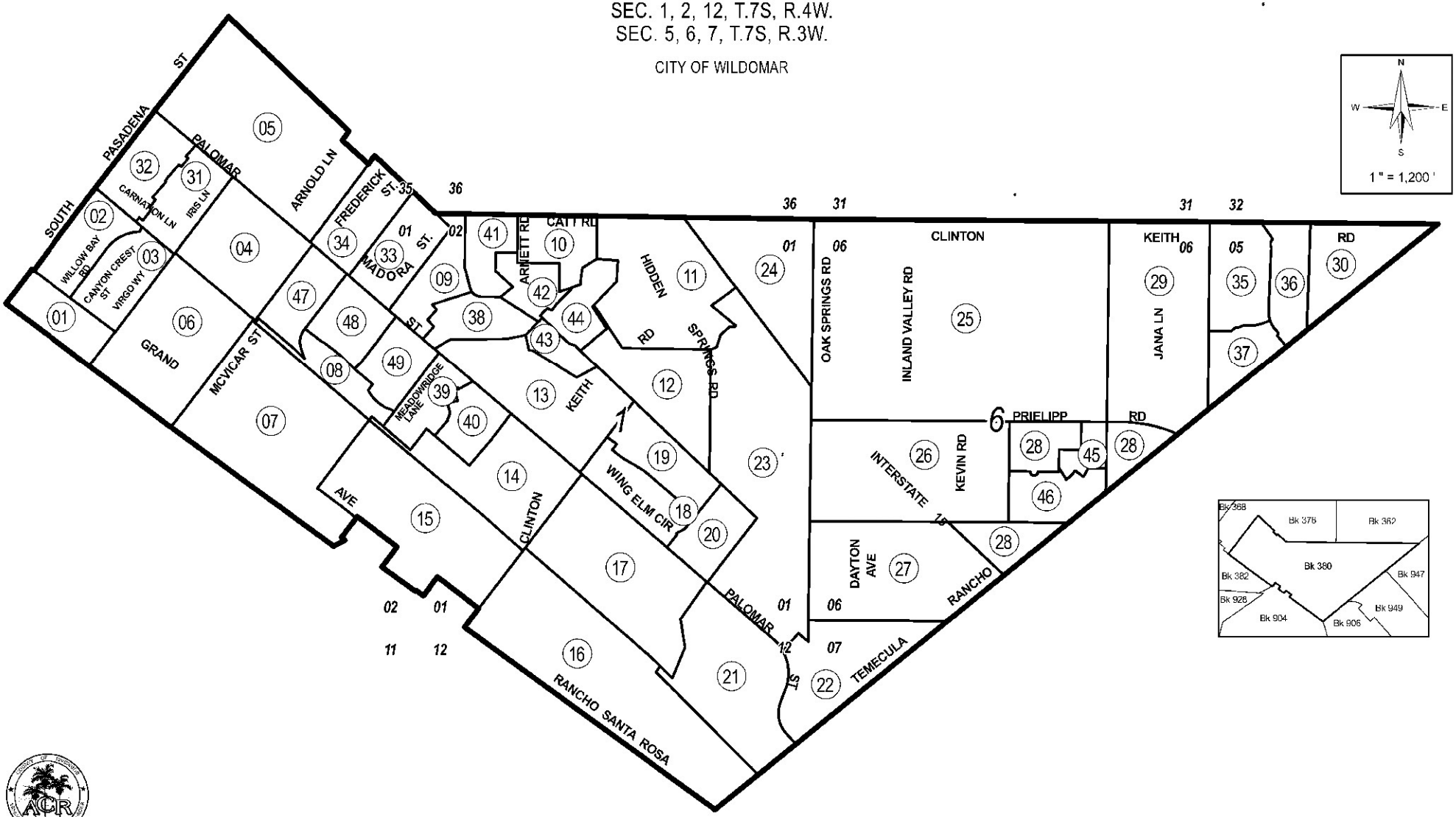
Assessor's Parcel Maps

SEC. 35, 36, T.6S, R.4W.
SEC. 31, T.6S, R.3W.
SEC. 1, 2, 12, T.7S, R.4W.
SEC. 5, 6, 7, T.7S, R.3W.

CITY OF WILDOMAR

380

MAP INDEX 1 OF 1



ASSESSOR'S MAP BK380
Riverside County, Calif.

jasantos

May 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.

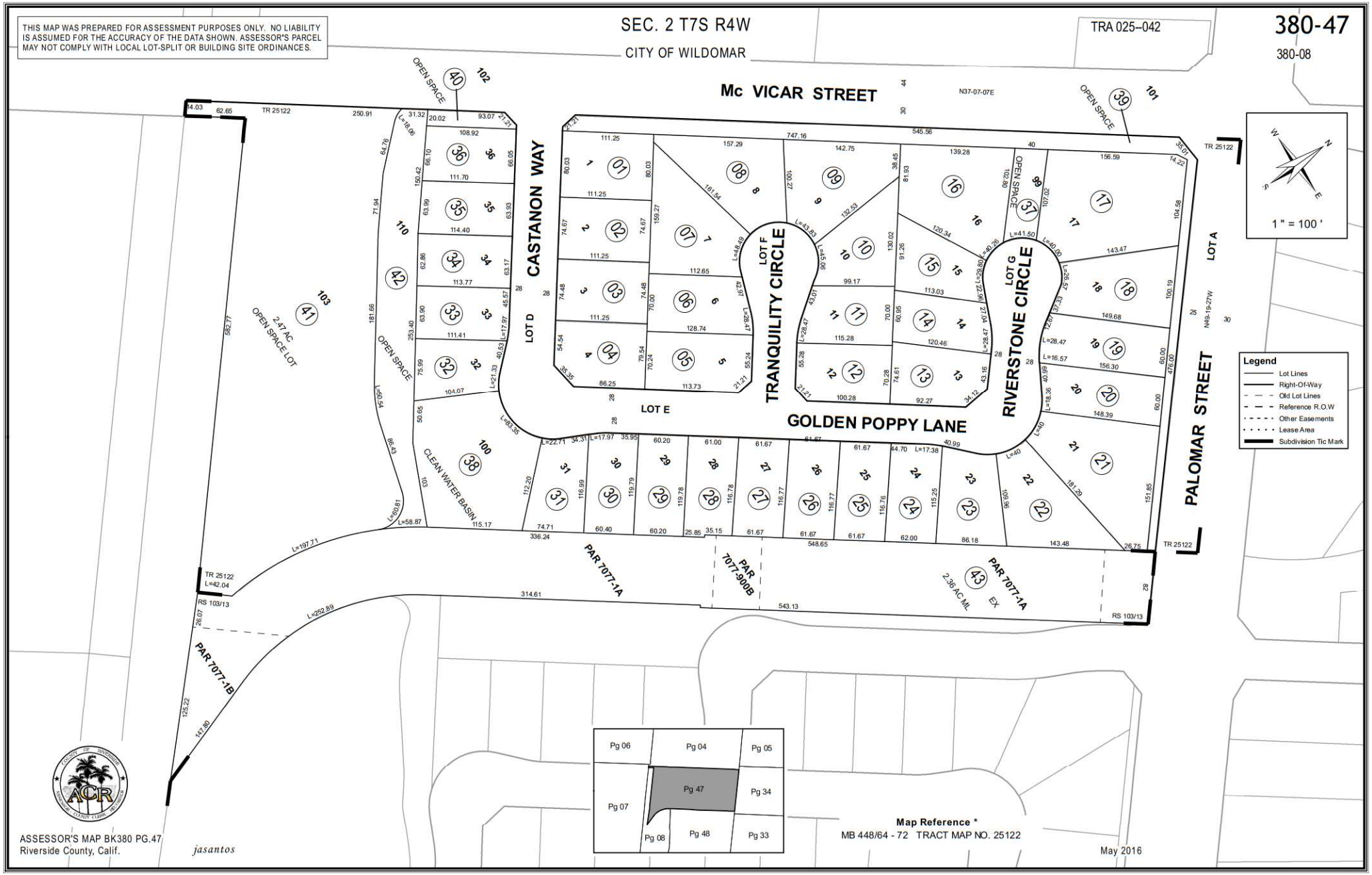
SEC. 2 T7S R4W

CITY OF WILDOMAR

TRA 025–042

380-47

380-08



Map Reference *
MB 448/64 - 72 TRACT MAP NO. 25122

ASSESSOR'S MAP BK380 PG.47
Riverside County, Calif.

jasantos

May 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.

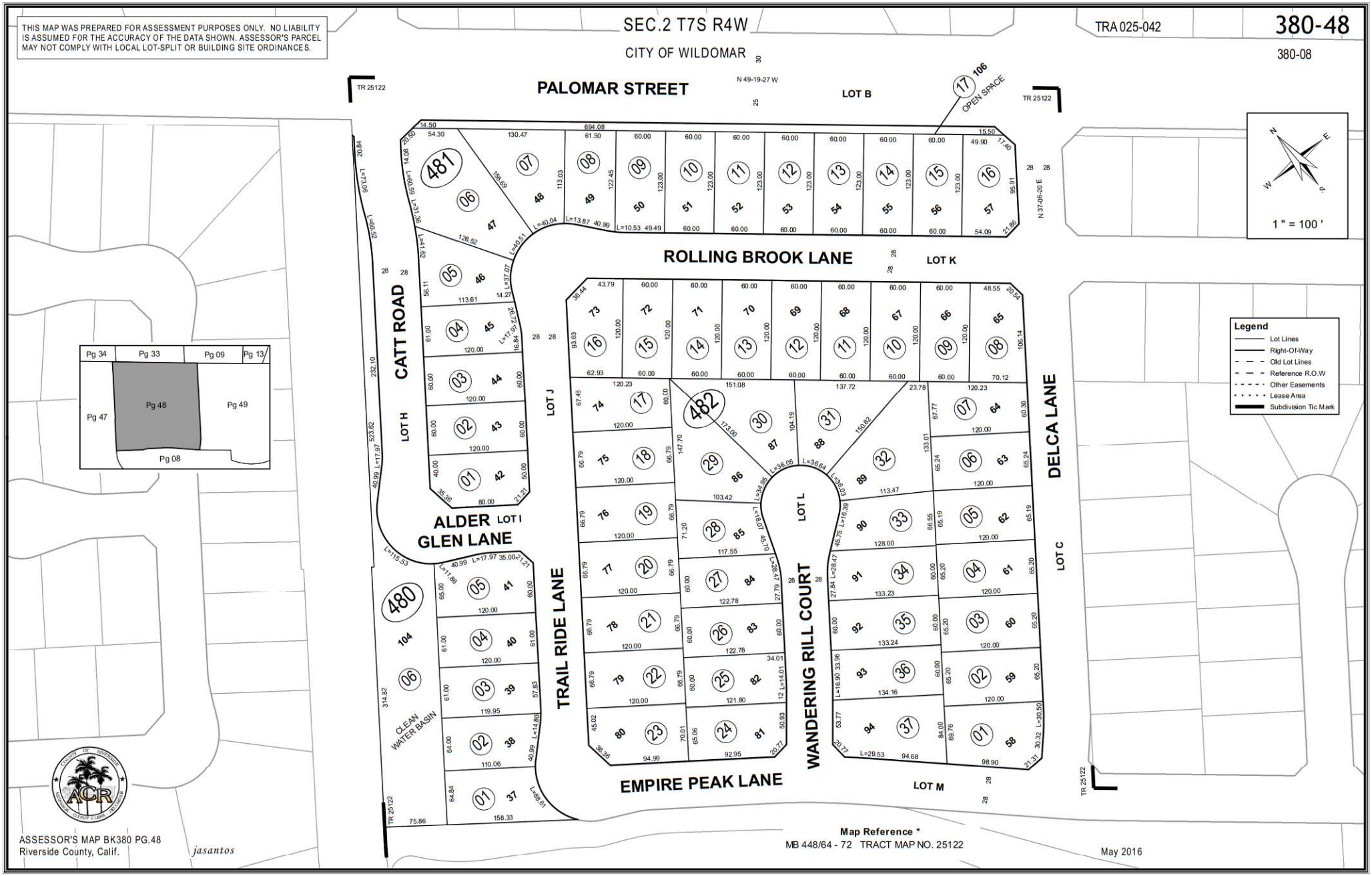
SEC.2 T7S R4W

CITY OF WILDOMAR

TRA 025-042

380-48

380-08



ASSESSOR'S MAP BK380 PG.48
Riverside County, Calif.

jasantos

Map Reference *
MB 448/64 - 72 TRACT MAP NO. 25122

May 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.

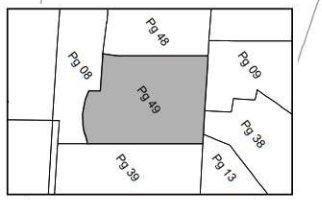
SEC. 1, 2, T.7S., R.4W.

CITY OF WILDOMAR

T.R.A. 025-007

380-49

380-08



Map Reference *

MB 448/64 - 72 TRACT MAP NO. 25122

MB 448/73 - 77 TRACT MAP NO. 32078

Date *	Old Number *	New Number *
5/2/2017	491-1,23	37
5/2/2017	491-22	38
5/2/2017	491-37	39

ASSESSOR'S MAP BK380 PG.49
Riverside County, Calif.

JHernandez

May 2017

Exhibit D

Series 2017 Special Tax Bonds

Debt Service Schedule

Lake Elsinore Unified School District
Community Facilities District No. 2013-1
Series 2017 Special Tax Bonds
Debt Service Schedule

Period	Series 2017 Special Tax Bonds		
	Principal	Interest	Total Debt Service
9/1/2018	$0.00	$247,349.12	$247,349.12
9/1/2019	50,000.00	346,481.26	396,481.26
9/1/2020	75,000.00	345,481.26	420,481.26
9/1/2021	85,000.00	343,981.26	428,981.26
9/1/2022	95,000.00	342,281.26	437,281.26
9/1/2023	105,000.00	338,481.26	443,481.26
9/1/2024	120,000.00	334,281.26	454,281.26
9/1/2025	135,000.00	329,481.26	464,481.26
9/1/2026	150,000.00	324,081.26	474,081.26
9/1/2027	165,000.00	318,081.26	483,081.26
9/1/2028	180,000.00	311,481.26	491,481.26
9/1/2029	200,000.00	304,281.26	504,281.26
9/1/2030	215,000.00	296,281.26	511,281.26
9/1/2031	235,000.00	287,681.26	522,681.26
9/1/2032	255,000.00	280,043.76	535,043.76
9/1/2033	275,000.00	271,437.50	546,437.50
9/1/2034	295,000.00	262,156.26	557,156.26
9/1/2035	315,000.00	250,356.26	565,356.26
9/1/2036	340,000.00	237,756.26	577,756.26
9/1/2037	365,000.00	225,431.26	590,431.26
9/1/2038	390,000.00	212,200.00	602,200.00
9/1/2039	415,000.00	196,600.00	611,600.00
9/1/2040	445,000.00	180,000.00	625,000.00
9/1/2041	475,000.00	162,200.00	637,200.00
9/1/2042	510,000.00	143,200.00	653,200.00
9/1/2043	540,000.00	122,800.00	662,800.00
9/1/2044	575,000.00	101,200.00	676,200.00
9/1/2045	615,000.00	78,200.00	693,200.00
9/1/2046	650,000.00	53,600.00	703,600.00
9/1/2047	690,000.00	27,600.00	717,600.00
Total	**$8,960,000.00**	**$7,274,486.80**	**$16,234,486.80**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

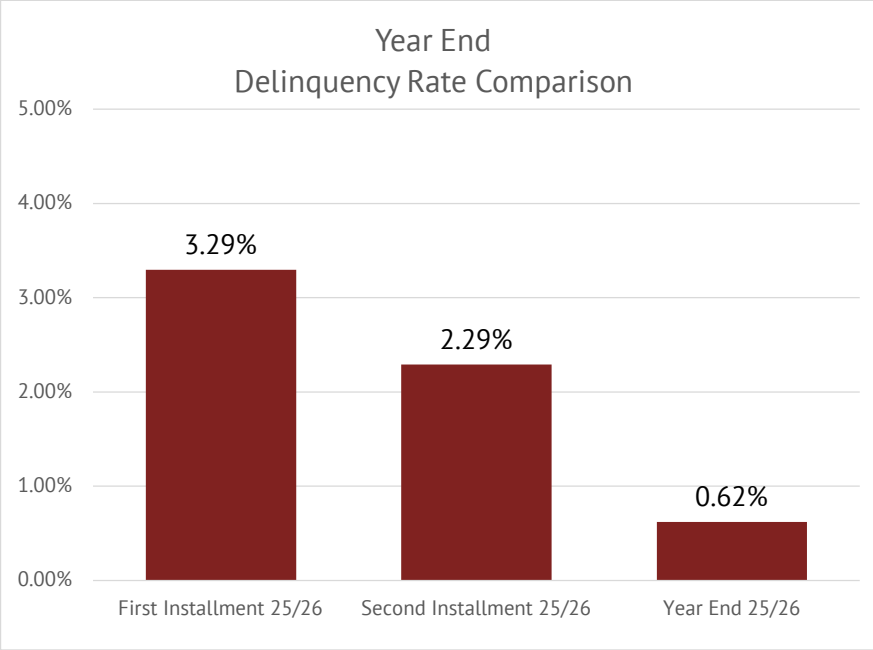
Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Community Facilities District No. 2013-1

Summary

Year End

Total Taxes Due June 30, 2026	**$541,799.14**
Amount Paid	**$538,441.06**
Amount Remaining to be Collected	**$3,358.08**
Number of Parcels Delinquent	**1**
Delinquency Rate	**0.62%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**Yes**
Foreclosure Determination Date 1st Installment:	**March 1st**
Foreclosure Notification Date 1st Installment:	**April 15th**
Foreclosure Commencement 1st Installment Date:	**May 30th**
Foreclosure Determination Date 2nd Installment:	**July 1st**
Foreclosure Notification Date 2nd Installment:	**August 15th**
Foreclosure Commencement 2nd Installment Date:	**September 29th**

Foreclosure Qualification

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

Parcels Qualifying for Foreclosure

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

Pursuant to the covenant to foreclose in the Fiscal Agent Agreement, the Community Facilities District shall not be required to order, or take action upon, the commencement of foreclosure proceedings if such delinquencies will not result in a draw on the Reserve Fund.

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Community Facilities District No. 2013-1

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	$500,538.42	5	$488,268.86	$12,269.56	2.45%	$0.00	0.00%
2022/2023	510,549.26	2	504,077.88	6,471.38	1.27%	0.00	0.00%
2023/2024	520,760.54	2	515,773.39	4,987.15	0.96%	0.00	0.00%
2024/2025	531,175.56	3	522,499.67	8,675.89	1.63%	0.00	0.00%
2025/2026	541,799.14	1	538,441.06	3,358.08	0.62%	3,358.08	0.62%

Historical Delinquency Rate

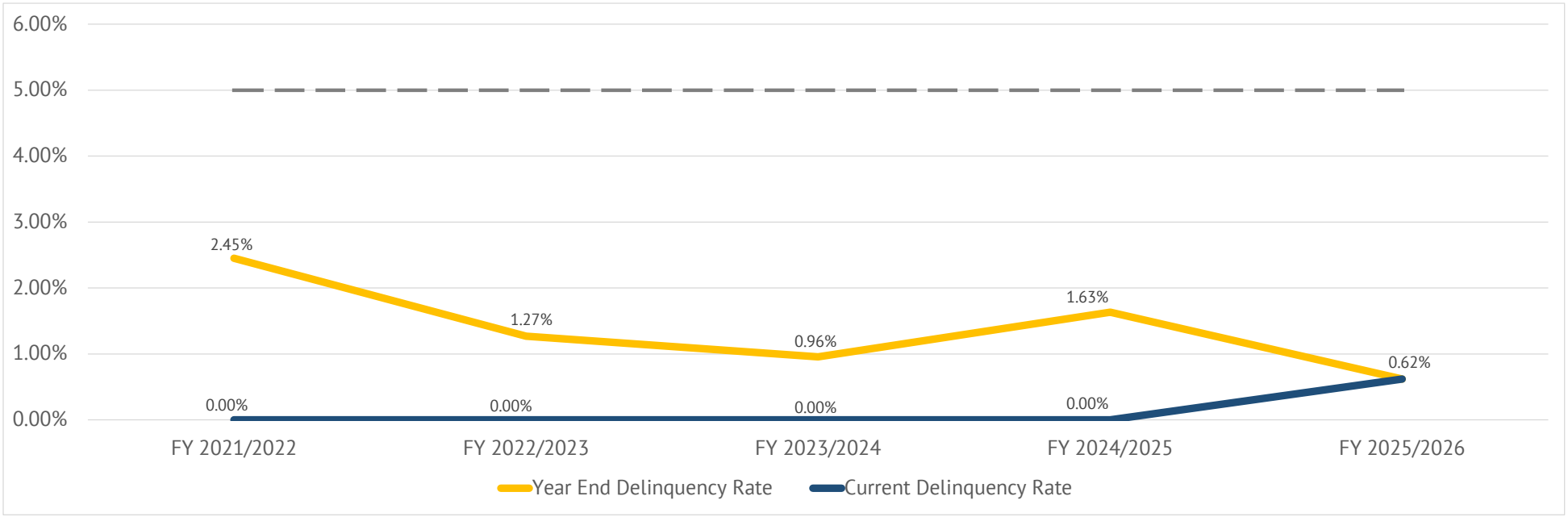


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 2013-1

Subfund: 5122413A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$19,492.06	$2,848,914.51	$0.00	($2,497,683.12)	$0.00	$370,723.45			BEGINNING BALANCE
07-01-2025	$1,119.04					$371,842.49		Interest	Interest Earnings
08-01-2025	$1,249.00					$373,091.49		Interest	Interest Earnings
08-14-2025		$7,560.45				$380,651.94		Deposit	Special Tax Deposit
08-27-2025				($285,386.63)		$95,265.31		Transfer Out	Transfer To 5122413B Bond Fund
09-02-2025	$1,113.37					$96,378.68		Interest	Interest Earnings
10-01-2025	$308.19					$96,686.87		Interest	Interest Earnings
11-03-2025	$309.60					$96,996.47		Interest	Interest Earnings
12-01-2025	$287.52					$97,283.99		Interest	Interest Earnings
12-05-2025				($16,000.00)		$81,283.99		Transfer Out	Transfer To 5122413I Adminstrative Expense
12-05-2025				($80,378.68)		$905.31		Transfer Out	Transfer To 5122413S Sur Sch Fac
01-02-2026	$40.60					$945.91		Interest	Interest Earnings
02-02-2026	$2.68					$948.59		Interest	Interest Earnings
02-03-2026		$266,860.38				$267,808.97		Deposit	Special Tax Deposit
02-19-2026		$11,685.36				$279,494.33		Deposit	Special Tax Deposit
02-27-2026				($148,423.08)		$131,071.25		Transfer Out	Transfer To 5122413B Interest Account
03-02-2026	$614.83					$131,686.08		Interest	Interest Earnings
04-01-2026	$367.37					$132,053.45		Interest	Interest Earnings
05-01-2026	$355.57					$132,409.02		Interest	Interest Earnings
06-01-2026	$364.82					$132,773.84		Interest	Interest Earnings
06-03-2026		$262,764.60				$395,538.44		Deposit	Special Tax Deposit
	$6,132.59	$548,870.79	$0.00	($530,188.39)	$0.00	$24,814.99			DATE RANGE BALANCE
Subfund Total	**$25,624.65**	**$3,397,785.30**	**$0.00**	**($3,027,871.51)**	**$0.00**	**$395,538.44**	**Total for 5122413A - Special Tax Fund**		

Subfund: 5122413B - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$1,448.65	$17.38	$2,175,132.31	$0.00	($2,176,506.40)	$91.94			BEGINNING BALANCE
07-01-2025	$0.30					$92.24		Interest	Interest Earnings
08-01-2025	$0.31					$92.55		Interest	Interest Earnings
08-27-2025			$14,261.46			$14,354.01		Transfer In	Transfer From 5122413D Reserve Fund
08-27-2025			$285,386.63			$299,740.64		Transfer In	Transfer From 5122413A Special Tax Fund
09-02-2025					($164,740.64)	$135,000.00	Cede & Co.	Debt Service Interest	Debt Service Interest
09-02-2025					($135,000.00)	$0.00	Cede & Co.	Debt Service Principal	Debt Service Principal
09-02-2025	$162.64					$162.64		Interest	Interest Earnings
10-01-2025	$32.94					$195.58		Interest	Interest Earnings
11-03-2025	$0.63					$196.21		Interest	Interest Earnings
12-01-2025	$0.58					$196.79		Interest	Interest Earnings
01-02-2026	$0.58					$197.37		Interest	Interest Earnings
02-02-2026	$0.56					$197.93		Interest	Interest Earnings
02-26-2026			$13,419.63			$13,617.56		Transfer In	Transfer From 5122413D Reserve Fund
02-27-2026			$148,423.08			$162,040.64		Transfer In	Transfer From 5122413A Special Tax Fund
03-02-2026					($162,040.64)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
03-02-2026	$31.00					$31.00		Interest	Interest Earnings
04-01-2026	$14.74					$45.74		Interest	Interest Earnings
05-01-2026	$0.12					$45.86		Interest	Interest Earnings
06-01-2026	$0.13					$45.99		Interest	Interest Earnings

Subfund: 5122413B - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
	$244.53	$0.00	$461,490.80	$0.00	($461,781.28)	($45.95)			DATE RANGE BALANCE
Subfund Total	**$1,693.18**	**$17.38**	**$2,636,623.11**	**$0.00**	**($2,638,287.68)**	**$45.99**	**Total for 5122413B - Bond Fund**		

Subfund: 5122413D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$89,657.32	$683,950.92	$24,750.48	($71,300.08)	$0.00	$727,058.64			BEGINNING BALANCE
07-01-2025	$2,352.76					$729,411.40		Interest	Interest Earnings
08-01-2025	$2,450.06					$731,861.46		Interest	Interest Earnings
08-27-2025				($14,261.46)		$717,600.00		Transfer Out	Transfer To 5122413B Bond Interest
09-02-2025	$2,450.62					$720,050.62		Interest	Interest Earnings
10-01-2025	$2,303.11					$722,353.73		Interest	Interest Earnings
11-03-2025	$2,313.02					$724,666.75		Interest	Interest Earnings
12-01-2025	$2,148.08					$726,814.83		Interest	Interest Earnings
01-02-2026	$2,134.69					$728,949.52		Interest	Interest Earnings
02-02-2026	$2,070.11					$731,019.63		Interest	Interest Earnings
02-26-2026				($13,419.63)		$717,600.00		Transfer Out	Transfer To 5122413B Interest Account
03-02-2026	$1,851.70					$719,451.70		Interest	Interest Earnings
04-01-2026	$2,007.21					$721,458.91		Interest	Interest Earnings
05-01-2026	$1,942.64					$723,401.55		Interest	Interest Earnings
06-01-2026	$1,993.13					$725,394.68		Interest	Interest Earnings
	$26,017.13	$0.00	$0.00	($27,681.09)	$0.00	($1,663.96)			DATE RANGE BALANCE
Subfund Total	**$115,674.45**	**$683,950.92**	**$24,750.48**	**($98,981.17)**	**$0.00**	**$725,394.68**	**Total for 5122413D - Reserve Fund**		

Subfund: 5122413E - School Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$1,482.66	$214,799.14	$0.00	$0.00	($212,906.10)	$3,375.70			BEGINNING BALANCE
07-01-2025	$10.92					$3,386.62		Interest	Interest Earnings
08-01-2025	$11.38					$3,398.00		Interest	Interest Earnings
09-02-2025	$11.41					$3,409.41		Interest	Interest Earnings
10-01-2025	$10.91					$3,420.32		Interest	Interest Earnings
11-03-2025	$10.95					$3,431.27		Interest	Interest Earnings
12-01-2025	$10.17					$3,441.44		Interest	Interest Earnings
01-02-2026	$10.11					$3,451.55		Interest	Interest Earnings
02-02-2026	$9.80					$3,461.35		Interest	Interest Earnings
03-02-2026	$8.78					$3,470.13		Interest	Interest Earnings
04-01-2026	$9.68					$3,479.81		Interest	Interest Earnings
05-01-2026	$9.37					$3,489.18		Interest	Interest Earnings
06-01-2026	$9.61					$3,498.79		Interest	Interest Earnings
	$123.09	$0.00	$0.00	$0.00	$0.00	$123.09			DATE RANGE BALANCE
Subfund Total	**$1,605.75**	**$214,799.14**	**$0.00**	**$0.00**	**($212,906.10)**	**$3,498.79**	**Total for 5122413E - School Construction Fund**		

Subfund: 5122413I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$1,197.67	$38,549.72	$42,500.00	$0.00	($67,562.41)	$14,684.98			BEGINNING BALANCE
07-01-2025	$47.52					$14,732.50		Interest	Interest Earnings
07-08-2025					($2,000.00)	$12,732.50	KeyAnalytics	Professional Services	Request No. 1034 dated 06/13/2025 CFD Administration. Invoice 2025-759 06/30/2025
08-01-2025	$44.29					$12,776.79		Interest	Interest Earnings
09-02-2025	$42.92					$12,819.71		Interest	Interest Earnings

Subfund: 5122413I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
10-01-2025	$41.00					$12,860.71		Interest	Interest Earnings
11-03-2025	$41.18					$12,901.89		Interest	Interest Earnings
12-01-2025	$38.24					$12,940.13		Interest	Interest Earnings
12-03-2025					($2,000.00)	$10,940.13	KeyAnalytics	Professional Services	Request No. 1036 dated 11/18/2025 Invoice 2025-1077 10/01/2025
12-05-2025			$16,000.00			$26,940.13		Transfer In	Transfer From 5122413A Special Tax Fund
01-02-2026	$73.22					$27,013.35		Interest	Interest Earnings
01-27-2026					($2,350.00)	$24,663.35	Zions First National Bank	Professional Services	Request No. 1044 Annual Admin Fee Dec 2025 - Nov 2026 Invoice No. 13739
02-02-2026	$75.64					$24,738.99		Interest	Interest Earnings
02-04-2026					($2,000.00)	$22,738.99	KeyAnalytics	Professional Services	Request No. 1045 dtd 01/26/2026 CFD admin Invoice 2026-179 dtd 01/08/2026
03-02-2026	$58.26					$22,797.25		Interest	Interest Earnings
04-01-2026	$63.60					$22,860.85		Interest	Interest Earnings
04-24-2026					($2,000.00)	$20,860.85	KeyAnalytics	Professional Services	Request No.1046 dtd 04/21/2026 CFD admin Invoice 2026-499 dtd 04/08/2026
05-01-2026	$60.30					$20,921.15		Interest	Interest Earnings
06-01-2026	$57.64					$20,978.79		Interest	Interest Earnings
06-11-2026					($2,000.00)	$18,978.79	KeyAnalytics	Professional Services	Request No. 1047 dated 06/09/2026 CFD administration Invoice 2026-876 06/30/2026
	$643.81	$0.00	$16,000.00	$0.00	($12,350.00)	$4,293.81			DATE RANGE BALANCE
Subfund Total	**$1,841.48**	**$38,549.72**	**$58,500.00**	**$0.00**	**($79,912.41)**	**$18,978.79**	**Total for 5122413I - Administrative Expense Fund**		

Subfund: 5122413S - Surplus Remainder Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$34,433.45	$75,687.88	$326,600.41	$0.00	$0.00	$436,721.74			BEGINNING BALANCE
07-01-2025	$1,413.23					$438,134.97		Interest	Interest Earnings
08-01-2025	$1,471.68					$439,606.65		Interest	Interest Earnings
09-02-2025	$1,476.65					$441,083.30		Interest	Interest Earnings
10-01-2025	$1,410.83					$442,494.13		Interest	Interest Earnings
11-03-2025	$1,416.89					$443,911.02		Interest	Interest Earnings
12-01-2025	$1,315.85					$445,226.87		Interest	Interest Earnings
12-05-2025			$80,378.68			$525,605.55		Transfer In	Transfer From 5122413A Special Tax Fund
01-02-2026	$1,512.09					$527,117.64		Interest	Interest Earnings
02-02-2026	$1,496.94					$528,614.58		Interest	Interest Earnings
03-02-2026	$1,341.64					$529,956.22		Interest	Interest Earnings
04-01-2026	$1,478.54					$531,434.76		Interest	Interest Earnings
05-01-2026	$1,430.97					$532,865.73		Interest	Interest Earnings
06-01-2026	$1,468.17					$534,333.90		Interest	Interest Earnings
	$17,233.48	$0.00	$80,378.68	$0.00	$0.00	$97,612.16			DATE RANGE BALANCE
Subfund Total	**$51,666.93**	**$75,687.88**	**$406,979.09**	**$0.00**	**$0.00**	**$534,333.90**	**Total for 5122413S - Surplus Remainder Account**		
Fund Total	**$198,106.44**	**$4,410,790.34**	**$3,126,852.68**	**($3,126,852.68)**	**($2,931,106.19)**	**$1,677,790.59**	**Total for CFD No. 2013-1**		
Grand Total	**$198,106.44**	**$4,410,790.34**	**$3,126,852.68**	**($3,126,852.68)**	**($2,931,106.19)**	**$1,677,790.59**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for

Fiscal Year 2026/2027

Lake Elsinore Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25122	105	380-080-017	$0.00
25122	107	380-080-018	$0.00
25122	109	380-080-019	$0.00
32078	57	380-080-021	$0.00
25122	1	380-470-001	$3,270.86
25122	2	380-470-002	$3,579.62
25122	3	380-470-003	$3,579.62
25122	4	380-470-004	$3,579.62
25122	5	380-470-005	$3,425.24
25122	6	380-470-006	$3,579.62
25122	7	380-470-007	$3,579.62
25122	8	380-470-008	$3,425.24
25122	9	380-470-009	$3,270.86
25122	10	380-470-010	$3,270.86
25122	11	380-470-011	$3,579.62
25122	12	380-470-012	$3,579.62
25122	13	380-470-013	$3,425.24
25122	14	380-470-014	$3,425.24
25122	15	380-470-015	$3,270.86
25122	16	380-470-016	$3,579.62
25122	17	380-470-017	$3,425.24
25122	18	380-470-018	$3,579.62
25122	19	380-470-019	$3,270.86
25122	20	380-470-020	$3,425.24
25122	21	380-470-021	$3,579.62
25122	22	380-470-022	$3,734.00
25122	23	380-470-023	$4,043.10
25122	24	380-470-024	$4,043.10
25122	25	380-470-025	$4,043.10
25122	26	380-470-026	$3,734.00
25122	27	380-470-027	$4,043.10
25122	28	380-470-028	$3,734.00
25122	29	380-470-029	$4,043.10
25122	30	380-470-030	$4,043.10
25122	31	380-470-031	$4,043.10
25122	32	380-470-032	$3,270.86
25122	33	380-470-033	$3,425.24
25122	34	380-470-034	$3,270.86
25122	35	380-470-035	$3,425.24
25122	36	380-470-036	$3,425.24
25122	99	380-470-037	$0.00
25122	100	380-470-038	$0.00

Lake Elsinore Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25122	101	380-470-039	$0.00
25122	102	380-470-040	$0.00
25122	103	380-470-041	$0.00
25122	110	380-470-042	$0.00
25122	PAR 7077	380-470-043	$0.00
25122	37	380-480-001	$3,734.00
25122	38	380-480-002	$4,043.10
25122	39	380-480-003	$3,734.00
25122	40	380-480-004	$4,043.10
25122	41	380-480-005	$3,734.00
25122	104	380-480-006	$0.00
25122	42	380-481-001	$4,043.10
25122	43	380-481-002	$3,734.00
25122	44	380-481-003	$4,043.10
25122	45	380-481-004	$4,043.10
25122	46	380-481-005	$4,043.10
25122	47	380-481-006	$3,734.00
25122	48	380-481-007	$4,043.10
25122	49	380-481-008	$4,043.10
25122	50	380-481-009	$4,043.10
25122	51	380-481-010	$3,734.00
25122	52	380-481-011	$3,270.86
25122	53	380-481-012	$3,425.24
25122	54	380-481-013	$4,043.10
25122	55	380-481-014	$3,734.00
25122	56	380-481-015	$4,043.10
25122	57	380-481-016	$4,043.10
25122	106	380-481-017	$0.00
25122	58	380-482-001	$3,425.24
25122	59	380-482-002	$3,734.00
25122	60	380-482-003	$4,043.10
25122	61	380-482-004	$3,270.86
25122	62	380-482-005	$3,734.00
25122	63	380-482-006	$4,043.10
25122	64	380-482-007	$3,734.00
25122	65	380-482-008	$3,734.00
25122	66	380-482-009	$3,425.24
25122	67	380-482-010	$3,270.86
25122	68	380-482-011	$3,425.24
25122	69	380-482-012	$3,270.86
25122	70	380-482-013	$3,425.24
25122	71	380-482-014	$4,043.10

Lake Elsinore Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
25122	72	380-482-015	$4,043.10
25122	73	380-482-016	$3,734.00
25122	74	380-482-017	$4,043.10
25122	75	380-482-018	$4,043.10
25122	76	380-482-019	$4,043.10
25122	77	380-482-020	$4,043.10
25122	78	380-482-021	$3,734.00
25122	79	380-482-022	$4,043.10
25122	80	380-482-023	$3,734.00
25122	81	380-482-024	$4,043.10
25122	82	380-482-025	$3,734.00
25122	83	380-482-026	$4,043.10
25122	84	380-482-027	$4,043.10
25122	85	380-482-028	$4,043.10
25122	86	380-482-029	$4,043.10
25122	87	380-482-030	$4,043.10
25122	88	380-482-031	$3,734.00
25122	89	380-482-032	$4,043.10
25122	90	380-482-033	$4,043.10
25122	91	380-482-034	$4,043.10
25122	92	380-482-035	$4,043.10
25122	93	380-482-036	$3,734.00
25122	94	380-482-037	$4,043.10
25122	95	380-490-001	$3,270.86
25122	96	380-490-002	$3,425.24
25122	97	380-490-003	$3,270.86
25122	98	380-490-004	$3,579.62
32078	1	380-490-005	$3,270.86
32078	2	380-490-006	$3,579.62
32078	3	380-490-007	$3,425.24
32078	4	380-490-008	$3,270.86
32078	5	380-490-009	$3,425.24
32078	6	380-490-010	$3,579.62
32078	7	380-490-011	$3,425.24
32078	58	380-490-012	$0.00
32078	59	380-490-013	$0.00
32078	8	380-490-014	$3,270.86
32078	9	380-490-015	$3,425.24
32078	10	380-490-016	$3,270.86
32078	11	380-490-017	$3,425.24
32078	12	380-490-018	$3,579.62
32078	13	380-490-019	$3,270.86

Lake Elsinore Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
32078	14	380-490-020	$3,425.24
32078	15	380-490-021	$3,270.86
32078	16	380-490-022	$3,579.62
32078	17	380-490-023	$3,270.86
32078	18	380-490-024	$3,425.24
32078	19	380-490-025	$3,579.62
32078	20	380-490-026	$3,270.86
32078	56	380-490-027	$0.00
32078	21	380-491-002	$3,270.86
32078	22	380-491-003	$3,425.24
32078	23	380-491-004	$3,579.62
32078	24	380-491-005	$3,425.24
32078	25	380-491-006	$3,270.86
32078	26	380-491-007	$3,579.62
32078	27	380-491-008	$3,425.24
32078	28	380-491-009	$3,270.86
32078	29	380-491-010	$3,425.24
32078	30	380-491-011	$3,270.86
32078	31	380-491-012	$3,425.24
32078	32	380-491-013	$3,579.62
32078	33	380-491-014	$3,270.86
32078	34	380-491-015	$3,425.24
32078	35	380-491-016	$3,270.86
32078	36	380-491-017	$3,579.62
32078	37	380-491-018	$3,425.24
32078	38	380-491-019	$3,270.86
32078	39	380-491-020	$3,425.24
32078	40	380-491-021	$3,270.86
32078	43	380-491-024	$3,270.86
32078	44	380-491-025	$3,579.62
32078	45	380-491-026	$3,270.86
32078	46	380-491-027	$3,425.24
32078	47	380-491-028	$3,270.86
32078	48	380-491-029	$3,579.62
32078	49	380-491-030	$3,270.86
32078	50	380-491-031	$3,425.24
32078	51	380-491-032	$3,270.86
32078	52	380-491-033	$3,579.62
32078	53	380-491-034	$3,425.24
32078	54	380-491-035	$3,270.86
32078	55	380-491-036	$3,579.62
32078	41	380-491-038	$3,579.62

Lake Elsinore Unified School District
Community Facilities District No. 2013-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
32078	42	380-491-039	$3,270.86

Total Parcels	**169**
Total Taxable Parcels	**153**
Total Assigned Special Tax	**$552,635.28**