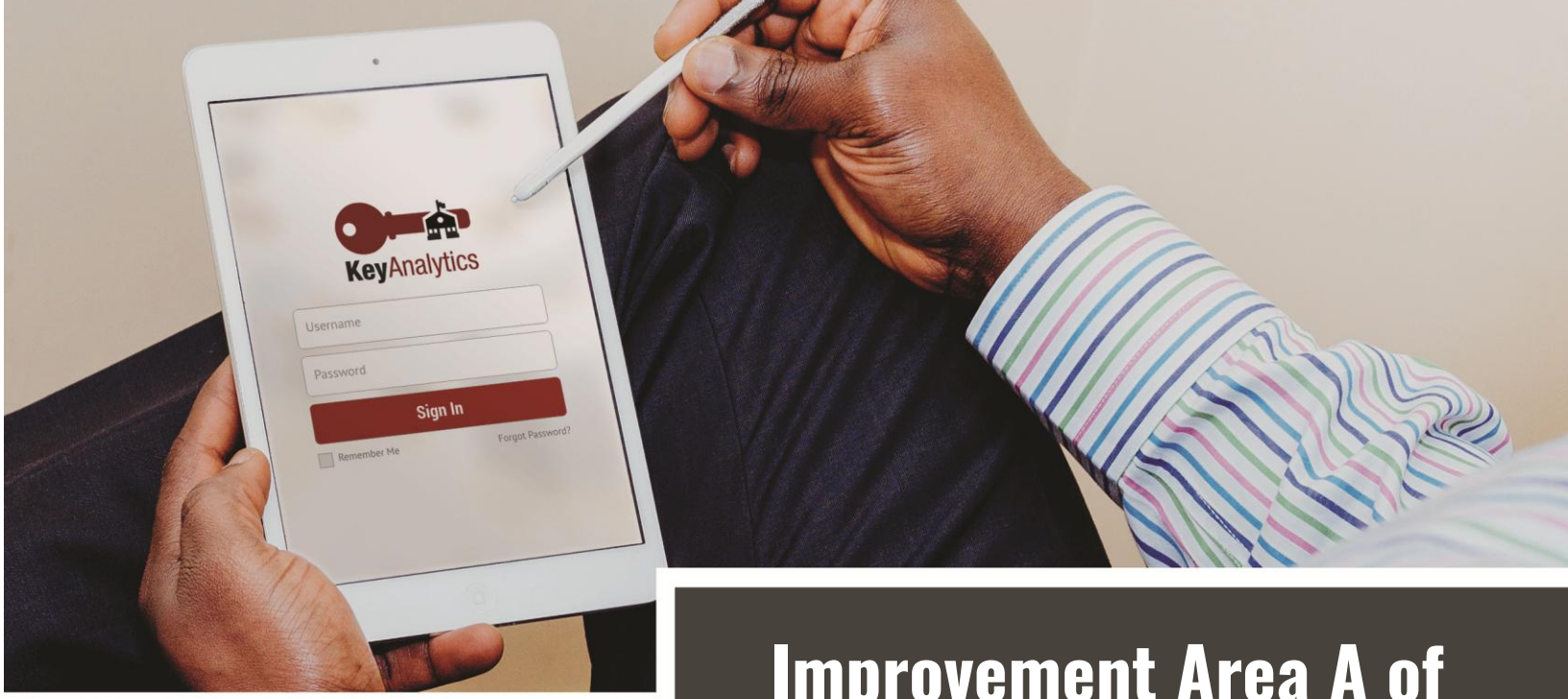




Improvement Area A of Community Facilities District No. 2017-1 Annual Special Tax Report

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. 2017-1 ("IA A of CFD No. 2017-1") 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. 2017-1 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. 2017-1 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 First Amended 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, 2019, 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. 2017-1 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. 2017-1.

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. 2017-1 for Fiscal Year 2025/2026.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of IA A of CFD No. 2017-1 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. 2017-1.

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 Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of IA A of CFD No. 2017-1 and the bonds issued to fund the Authorized Facilities.

A. Location

IA A of CFD No. 2017-1 is comprised of approximately 173.03 noncontiguous gross acres in the County of Riverside (the "County") and the City of Lake Elsinore (the "City"). Properties within CFD No. 2017-1 are generally located south of Nichols Road and southeast of Lake Street Road. For reference, the boundary map of IA A of CFD No. 2017-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

IA A of CFD No. 2017-1 was formed and established by the School District on May 11, 2017, 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. 2017-1, and a landowner election at which the qualified electors of IA A of CFD No. 2017-1 authorized IA A of CFD No. 2017-1 to incur bonded indebtedness in an amount not to exceed $23,000,000 and approved the levy of Annual Special Taxes.

IA A of CFD No. 2017-1 was also formed in connection with a School Facilities Mitigation Agreement, dated May 11, 2017, (the "Mitigation Agreement"), by and between the School District, Castle & Cooke Alberhill Home Building, Inc., a California corporation, and KB HOME California, LLC (the "Developers"). The Agreement outlines how CFD No. 2017-1 will fund the acquisition/construction of public school facilities that will directly or indirectly serve the anticipated development within CFD No. 2017-1.

In addition, a Joint Community Facilities Agreement ("JCFA") is being negotiated between CFD No. 2017-1, Castle & Cooke, and Elsinore Valley Municipal Water District ("EVMWD") related to the property within CFD No.

2017-1. The JCFA outlines the terms by which CFD No. 2017-1 will finance facilities costs of EVMWD.

The table below provides information related to the formation of IA A of CFD No. 2017-1.

Board Actions Related to
Formation of IA A of CFD No. 2017-1

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	April 6, 2017	2016-17-055
Resolution to Incur Bonded Indebtedness	April 6, 2017	2016-17-056
Resolution of Formation	May 11, 2017	2016-17-071
Resolution of Necessity	May 11, 2017	2016-17-072
Ordinance Levying Special Taxes	May 25, 2017	Ordinance No. 2017-02

A Notice of Special Tax Lien was recorded in the real property records of the County on May 17, 2017, as Document No. 2017-0198199 on all property within IA A of CFD No. 2017-1.

C. Bonds

1. Special Tax Bond, Series 2019

On December 20, 2019, the Special Tax Bond, Series 2019 of the Lake Elsinore Unified School District Community Facilities District No. 2017-1 IA A ("2019 Bonds") were issued in the amount of $3,137,249. The 2019 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated December 1, 2019, ("FAA"), and the Act. The 2019 Bonds were issued to fund the Authorized Facilities of IA A of CFD No. 2017-1, fund a reserve fund for the 2019 Bonds, and pay the costs of issuing the 2019 Bonds. For more information regarding the use of the 2019 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, IA A of CFD No. 2017-1 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	< 1,851 Sq. Ft.	1 Unit	$2,052.14 Per Unit	$2,052.14
2	1,851 Sq. Ft. to 2,225 Sq. Ft.	116 Units	$2,213.24 Per Unit	256,735.84
3	2,226 Sq. Ft. to 2,600 Sq. Ft.	75 Units	$2,374.32 Per Unit	178,074.00
4	2,601 Sq. Ft. to 2,975 Sq. Ft.	149 Units	$2,569.70 Per Unit	382,885.30
5	2,976 Sq. Ft. to 3,350 Sq. Ft.	47 Units	$2,716.02 Per Unit	127,652.94
6	3,351 Sq. Ft. to 3,725 Sq. Ft.	13 Units	$2,984.54 Per Unit	38,799.02
7	> 3,725 Sq. Ft.	0 Units	$3,253.06 Per Unit	0.00
Developed Property		***401 Units***	***NA***	***$986,199.24***
Undeveloped Property		***5.68 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**401 Units**		**$986,199.24**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for IA A of CFD No. 2017-1, 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.

IA A of CFD No. 2017-1
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	$177,132.80	1	$176,110.45	$1,022.35	0.58%	$0.00	0.00%
2022/2023	180,674.66	1	179,631.87	1,042.79	0.58%	0.00	0.00%
2023/2024	184,288.44	0	184,288.44	0.00	0.00%	0.00	0.00%
2024/2025	462,788.30	2	460,618.46	2,169.84	0.47%	0.00	0.00%
2025/2026	986,199.24	11	965,781.34	20,417.90	2.07%	20,417.90	2.07%

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 2019 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. 2017-1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2019 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	5122430A	$917,489.56
Interest Account	5122430B	14.38
Principal Account	5122430C	27.51
Reserve Fund	5122430D	106,670.51
School Construction Fund	5122430E	365.81
Administrative Expense Fund	5122430I	14,091.17
Surplus Remainder Account	5122430R	468,660.73
Total		**$1,507,319.67**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by IA A of CFD No. 2017-1 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 IA A of CFD No. 2017-1 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	966,294.91
Investment Earnings	26,818.26
Total	**$993,113.17**
Uses	
Interest Payments	($103,987.78)
Principal Payments	(41,078.00)
Administrative Expenses	(17,975.00)
Total	**($163,040.78)**

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. 2017-1 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.

The types of facilities ("Facilities") proposed to be planned for, designed, acquired, constructed, leased, expanded, improved, rehabilitated and financed by proposed CFD No. 2017-1, and the Improvement Areas thereof, under the Act, as follows:

"Facilities" mean any 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, including costs associated with the maintenance and operations of school facilities in accordance with the Act, needed by the Lake Elsinore Unified School District ("School District") in order to serve the student population to be generated as a result of development of the property within CFD No. 2017-1, and the Improvement Areas thereof.

"Facilities" may also include any 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 the School District in order to serve the student population of the School District to be generated as a result of development of the property within CFD No. 2017-1, and Improvement Areas thereof.

"Facilities" may also include water facility fees, water frontage facility fees, water backup fees, water connection fees, sewer backup facility fees, 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 EVMWD or any other governmental entity that will own and operate the same.

"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 the School District, CFD No. 2017-1, and Improvement Areas thereof, and bond trustee or fiscal agent related to the Improvement Areas of CFD No. 2017-1, and any such debt and all other incidental expenses.

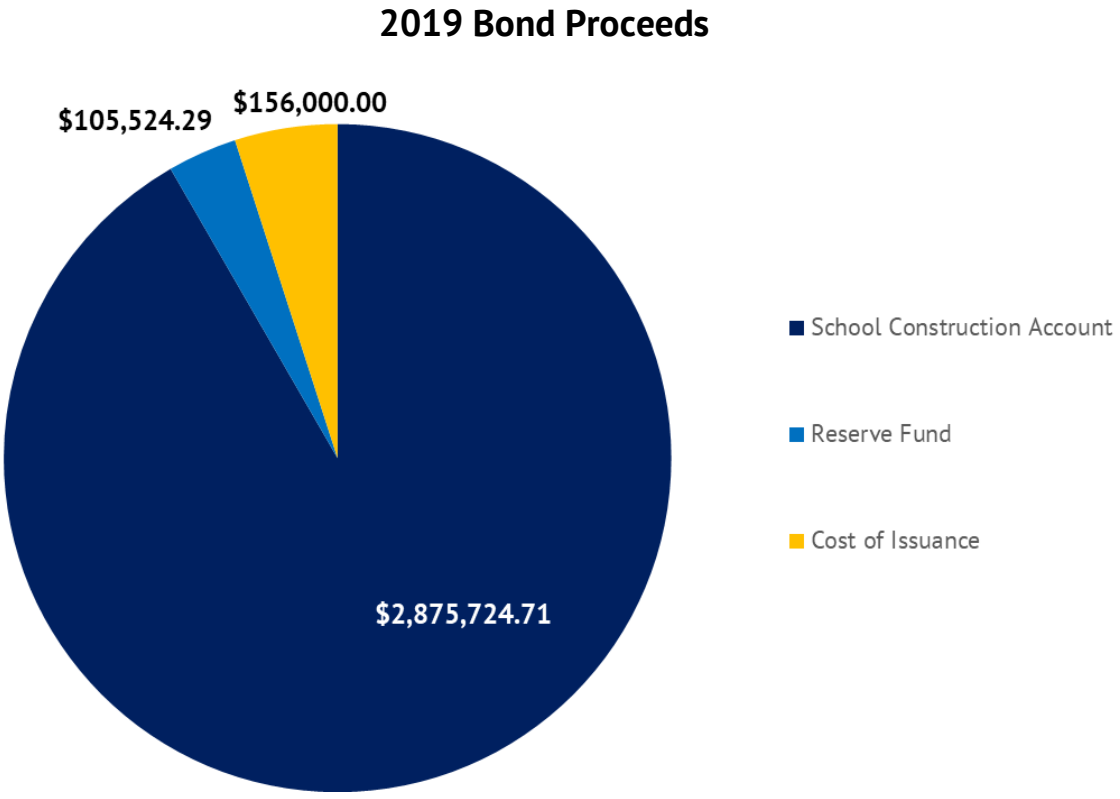
The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the County or any other governmental entity that will own and operate the same.

The Facilities listed in this Exhibit are representative of the types of improvements to be furnished by CFD No. 2017-1, and Improvement Areas thereof. Addition, deletion or modification of descriptions of Facilities may be made consistent with the requirements of the School District, CFD No. 2017-1 and Improvement Areas thereof, and the Act.

B. Special Tax Bond, Series 2019

1. Bond Proceeds

In accordance with the FAA, the total bond proceeds of $3,137,249 were deposited into the funds and accounts as shown in the graph below.



2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2019 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 IA A of CFD No. 2017-1 for the Authorized Facilities.

School Construction Fund

Balance as of July 1, 2025		**$352.94**
Accruals		$12.87
Investment Earnings	$12.87	
Expenditures		$0.00
Balance as of June 30, 2026		**$365.81**

C. Special Taxes

IA A of CFD No. 2017-1 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 IA A of CFD No. 2017-1 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2019 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. 2017-1 for prior years.

Special Tax Fund

Balance as of July 1, 2025		**$433,716.28**
Accruals		$980,867.74
Special Tax Deposits	$966,294.91	
Investment Earnings	12,398.50	
Reversal of Transfer to Reserve Fund	2,174.33	
Expenditures		($497,094.46)
Transfer to Interest Account	($99,774.51)	
Transfer to Principal Account	(41,036.17)	
Transfer to Administrative Expense Fund	(13,000.00)	
Transfer to Reserve Fund	(2,174.33)	
Transfer to Surplus Remainder Account	(341,109.45)	
Balance as of June 30, 2026		**$917,489.56**

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 IA A of CFD No. 2017-1 for prior years.

Surplus Remainder Account

Balance as of July 1, 2025		**$117,709.51**
Accruals		$350,951.22
Investment Earnings	$9,841.77	
Transfer from Special Tax Fund	341,109.45	
Expenditures		$0.00
Balance as of June 30, 2026		**$468,660.73**

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of IA A of CFD No. 2017-1 based on the financial obligations for Fiscal Year 2026/2027.

A. Special Tax Requirement

The Annual Special Taxes of IA A of CFD No. 2017-1 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 2019 Bonds may be used to purchase/construct the Authorized Facilities of IA A of CFD No. 2017-1. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2026/2027.

Special Tax Requirement for IA A of CFD No. 2017-1

Fiscal Year 2025/2026 Remaining Sources		**$924,380.85**
Balance of Special Tax Fund	$917,489.56	
Balance of Interest Account	14.38	
Balance of Principal Acccount	27.51	
Anticipated Special Taxes	6,849.40	
Fiscal Year 2025/2026 Remaining Obligations		**($924,380.85)**
September 1, 2026 Interest Payment	($51,630.35)	
September 1, 2026 Principal Payment	(45,448.00)	
Direct Construction of Authorized Facilities	(827,302.50)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($1,071,112.38)**
Administrative Expense Budget	($29,877.31)	
Anticipated Special Tax Delinquencies [1]	(22,175.91)	
March 1, 2027 Interest Payment	(50,825.92)	
September 1, 2027 Interest Payment	(50,825.92)	
September 1, 2027 Principal Payment	(50,031.00)	
Direct Construction of Authorized Facilities	(867,376.32)	
Fiscal Year 2026/2027 Special Tax Requirement		**$1,071,112.38**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 2.07%.

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	$9,757.44
Consultant/Trustee Expenses	15,000.00
County Tax Collection Fees	119.87
Contingency for Legal	5,000.00
Total Expenses	**$29,877.31**

VI. Special Tax Classification

Each Fiscal Year, parcels within IA A of CFD No. 2017-1 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. 2017-1.

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.

Building Permits have been issued for 426 Units by the City within IA A of CFD No. 2017-1. According to the County Assessor, all property zoned for residential development within IA A of CFD No. 2017-1 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. 2017-1.

Fiscal Year 2026/2027
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2017/2018	Residential Property	17
2018/2019	Residential Property	64
2019/2020	Residential Property	1
2024/2025	Residential Property	114
2025/2026	Residential Property	205
2026/2027	Residential Property	25
Total		**426**

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 Special Tax Requirement.

Based on the Special Tax Requirement listed in Section V, IA A of CFD No. 2017-1 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. 2017-1 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	< 1,851 Sq. Ft.	1 Unit	$2,093.18 Per Unit	$2,093.18
2	1,851 Sq. Ft. to 2,225 Sq. Ft.	122 Units	$2,257.50 Per Unit	275,415.00
3	2,226 Sq. Ft. to 2,600 Sq. Ft.	79 Units	$2,421.82 Per Unit	191,323.78
4	2,601 Sq. Ft. to 2,975 Sq. Ft.	161 Units	$2,621.10 Per Unit	421,997.10
5	2,976 Sq. Ft. to 3,350 Sq. Ft.	42 Units	$2,770.34 Per Unit	116,354.28
6	3,351 Sq. Ft. to 3,725 Sq. Ft.	21 Units	$3,044.24 Per Unit	63,929.04
7	> 3,725 Sq. Ft.	0 Units	$3,318.12 Per Unit	0.00
Developed Property		***426 Units***	***NA***	***$1,071,112.38***
Undeveloped Property		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**426 Units**		**$1,071,112.38**

https://calschools.sharepoint.com/cfs/unregulated/lake elsinore/developer revenue/cfd admin/cfd no. 2017-1 ia a/fy 2026-27/leusd_cfd 2017-1 ia a fy20262027_specialtaxreport_d1.docx

Exhibit A

First Amended Rate and Method of Apportionment

FIRST AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR
IMPROVEMENT AREA A OF
COMMUNITY FACILITIES DISTRICT NO. 2017-1
OF THE LAKE ELSINORE UNIFIED SCHOOL DISTRICT

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels within Improvement Area A of Community Facilities District No. 2017-1 ("CFD") of the Lake Elsinore Unified School District ("School District") each Fiscal Year commencing in Fiscal Year 2017/2018, in an amount determined by the Board through the application of the First Amended Rate and Method of Apportionment of Special Taxes ("First Amended 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.

SECTION A
DEFINITIONS

For purposes of this First Amended 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 including a proportionate amount of School District general administrative overhead related thereto.

"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 on or before 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 of the School District, or its designee, 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, 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.

"District" means Improvement Area A of Community Facilities District No. 2017-1 of the School District.

"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 reasonably determined by the Administrator.

"Exempt Property" means all Assessor's Parcels within the District designated as being exempt from Special Taxes pursuant to Section K 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 on the following June 30.

"Land Use Class or Classes" means the tax class classifications depicted in Table 1 for all Assessor's Parcels of Developed Property based on the Building Square Footage of the Units permitted on such Assessor's Parcel.

"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 for each Assessor's Parcel, the maximum Special Tax, determined in accordance with Section C, which can be levied by the District in a given Fiscal Year on such Assessor's Parcel.

"Mitigation Agreement" means the "School Facilities Funding and Mitigation Agreement" dated as of May 11, 2017, as it may be amended, and as applicable to the territory included within the District.

"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 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 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 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 Annual Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the 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 J, but in no event longer than 33 Fiscal Years. 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 K, but which cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required Minimum Taxable Acreage set forth in Section K, 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 CFD pursuant to the Act and this First Amended 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 or accounts 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 eligible facilities and certain costs associated with the maintenance and operations of school 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 within the District which are not Exempt Property.

"Undeveloped Property" means all Assessor’s Parcels of Taxable Property within the District 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 2017/2018, 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	< 1,851 sq. ft.
2	1,851 – 2,225 sq. ft.
3	2,226 – 2,600 sq. ft.
4	2,601 – 2,975 sq. ft.
5	2,976 – 3,350 sq. ft.
6	3,351 – 3,725 sq. ft.
7	> 3,725 sq. ft.

SECTION C
MAXIMUM SPECIAL TAX RATE

Prior to the issuance of Bonds, the Maximum Special Tax and Assigned Annual 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 and Assigned Annual Special Tax on Developed Property for a Land Use Class may be reduced. The Maximum Special Tax and Assigned Annual 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.

The Maximum Special Tax and Assigned Annual 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 and Assigned Annual 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 determined in accordance with Table 2 below according to the Land Use Class of the Unit, subject to the increases as described below.

Table 2
Assigned Annual Special Taxes for Developed Property

Land Use Class	Building Square Footage	Assigned Annual Special Tax
1	< 1,851 sq. ft.	$1,751.49 per Unit
2	1,851 – 2,225 sq. ft.	$1,888.98 per Unit
3	2,226 – 2,600 sq. ft.	$2,026.47 per Unit
4	2,601 – 2,975 sq. ft.	$2,193.22 per Unit
5	2,976 – 3,350 sq. ft.	$2,318.10 per Unit
6	3,351 – 3,725 sq. ft.	$2,547.28 per Unit
7	> 3,725 sq. ft.	$2,776.46 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 $10,827.00 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, 2018, the Assigned Annual Special Tax rate applicable to Developed Property shall be increased by two percent (2%).

b. Approved Property, Undeveloped Property and Provisional Undeveloped Property

On each July 1, commencing July 1, 2018, the Assigned Annual Special Tax rate per acre of Acreage for Approved Property, Undeveloped Property and Provisional Undeveloped Property shall be increased by two percent (2%).

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 2017/2018 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 within such Final Map at the time of calculation, as determined by the Administrator
L	=	Number of Lots within 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 are subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property changed or modified in each 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 a 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 b 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%) of the amount in effect the prior Fiscal Year.

SECTION F
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2017/2018 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, for which the 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 SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

The 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 Special Tax shall provide the School 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

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the School District, on behalf of the CFD.

With respect to any Assessor's Parcel for which the Special Tax is prepaid, the Board shall indicate in the records of the District that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such 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.

Notwithstanding the above, the ability to prepay the Annual Special Tax obligation of an Assessor’s Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the CFD, without notice to the owners of property within the District for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the CFD, on behalf of the District, to assist in the efficient preparation of the required bond market disclosure.

SECTION H
PARTIAL PREPAYMENT OF SPECIAL TAXES

1. Partial Prepayment Times and Conditions

The Special Tax obligation for 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 Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the 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 Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Partial Prepayment Procedures and Limitations

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the School District, on behalf of the CFD.

With respect to any Assessor's Parcel for which the Special Tax obligation is partially prepaid, the Board shall indicate in the records of the District that there has been a partial prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Special Tax obligation and the partial release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the 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 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.

Notwithstanding the above, the ability to prepay the Annual Special Tax obligation of an Assessor's Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the CFD, without notice to the owners of property within the District for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the CFD, on behalf of the District, to assist in the efficient preparation of the required bond market disclosure.

SECTION I
ANNUAL SPECIAL TAX REMAINDER

In any Fiscal Year which the Annual Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of school facilities and certain costs associated with the maintenance and operations of school facilities in accordance with the Act, CFD proceedings and other applicable laws as determined by the Board.

SECTION J
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 2060/2061. 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 CFD have been acquired and all reimbursements have been paid, and (iii) all other obligations of the CFD have been satisfied.

SECTION K
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 85.6890 ("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 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 Administrator to be received by 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 Annual Special Tax, (iii) state all grounds on which the property owner is disputing the amount or application of the Annual 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 Administrator'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 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 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 A

CERTIFICATE TO AMEND SPECIAL TAX

DISTRICT CERTIFICATE

1. Pursuant to Section C of the First Amended Rate and Method of Apportionment, Improvement Area A of Community Facilities District No. 2017-1 of the Lake Elsinore Unified School District ("District") hereby approves a reduction in the Assigned Annual Special Tax for Developed Property, Approved Property, Undeveloped Property, and Provisional Undeveloped Property within the District.

   a. The information in Table 2 relating to the Fiscal Year 2017/2018 Assigned Annual Special Tax for Developed Property within the District shall be modified as follows:

Table 2
Assigned Annual Special Taxes for Developed Property

Land Use Class	Building Square Footage	Assigned Annual Special Tax Rate
1	< 1,851 sq. ft.	$_,___.__ per Unit
2	1,851 – 2,225 sq. ft.	$_,___.__ per Unit
3	2,226 – 2,600 sq. ft.	$_,___.__ per Unit
4	2,601 – 2,975 sq. ft.	$_,___.__ per Unit
5	2,976 – 3,350 sq. ft.	$_,___.__ per Unit
6	3,351 – 3,725 sq. ft.	$_,___.__ per Unit
7	> 3,725 sq. ft.	$_,___.__ per Unit

   b. The Fiscal Year 2017/2018 Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, and Provisional Undeveloped Property as adjusted annually pursuant to Section D.2 of the RMA shall be $[_____] per acre.

Date: _____, 20___ By: _____
Administrator

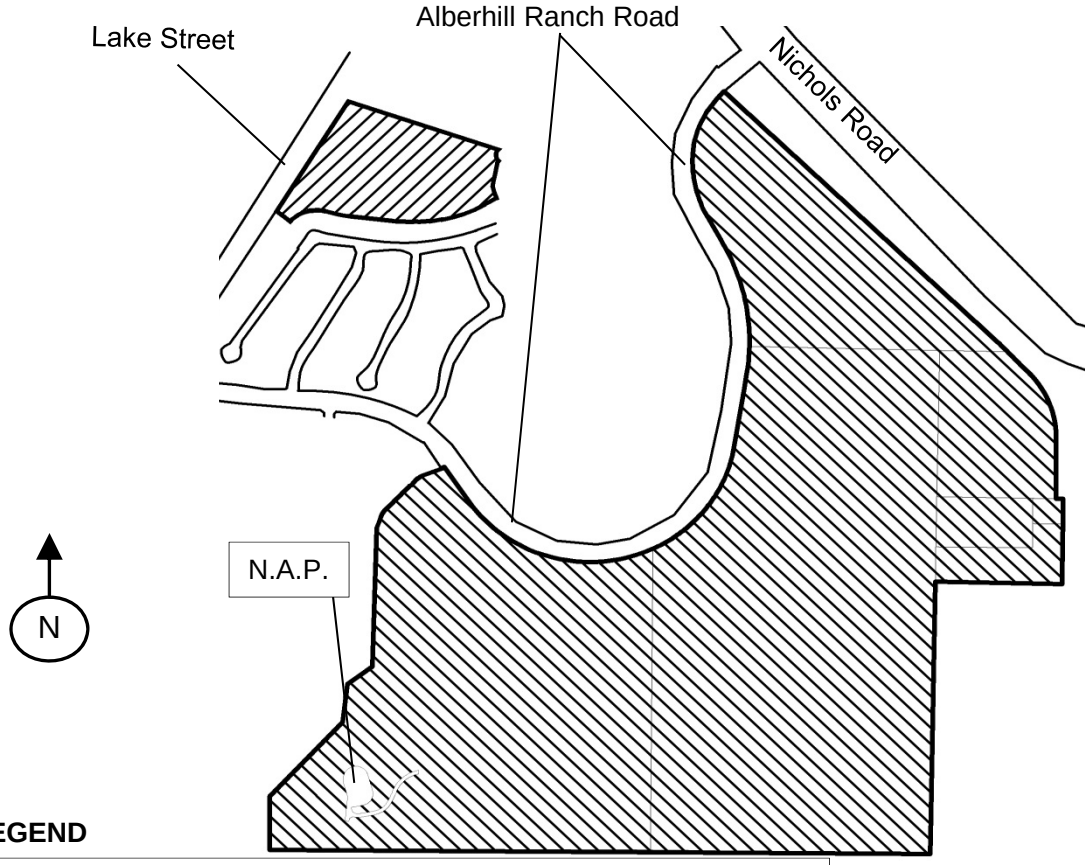
Exhibit B

CFD Boundary Map

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SHEET 1 OF 3

BOUNDARY MAP OF PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2017-1 OF THE LAKE ELSINORE UNIFIED SCHOOL DISTRICT AND THE IMPROVEMENT AREAS THEREOF RIVERSIDE COUNTY STATE OF CALIFORNIA



LEGEND

	Proposed Boundaries for Community Facilities District No. 2017-1
	Improvement Area A (Sheet 2)
	Improvement Area B (Sheet 3)
	Assessor's Parcel Boundary
nnn-nnn-nnnn	Riverside County Assessor's Parcel Number
N.A.P. -	Not a Part of Proposed Boundaries of Community Facilities District No. 2017-1

(1) Filed in the office of the Clerk of the Governing Board of the Lake Elsinore Unified School District this 6th day of April, 2017

Clerk of the Governing Board

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2017-1 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 6th day of April, 2017 by its Resolution No. 2016-17-057.

Clerk of the Governing Board

(3) Filed this 25th day of April 2017, at the hour of 12:47 o'clock p.m, in Book 80 of Maps of Assessment and Community Facilities Districts at pages 57-59 and as Instrument No. 2017-0116478 in the office of the County Recorder of Riverside County, State of California Fee: $14.00

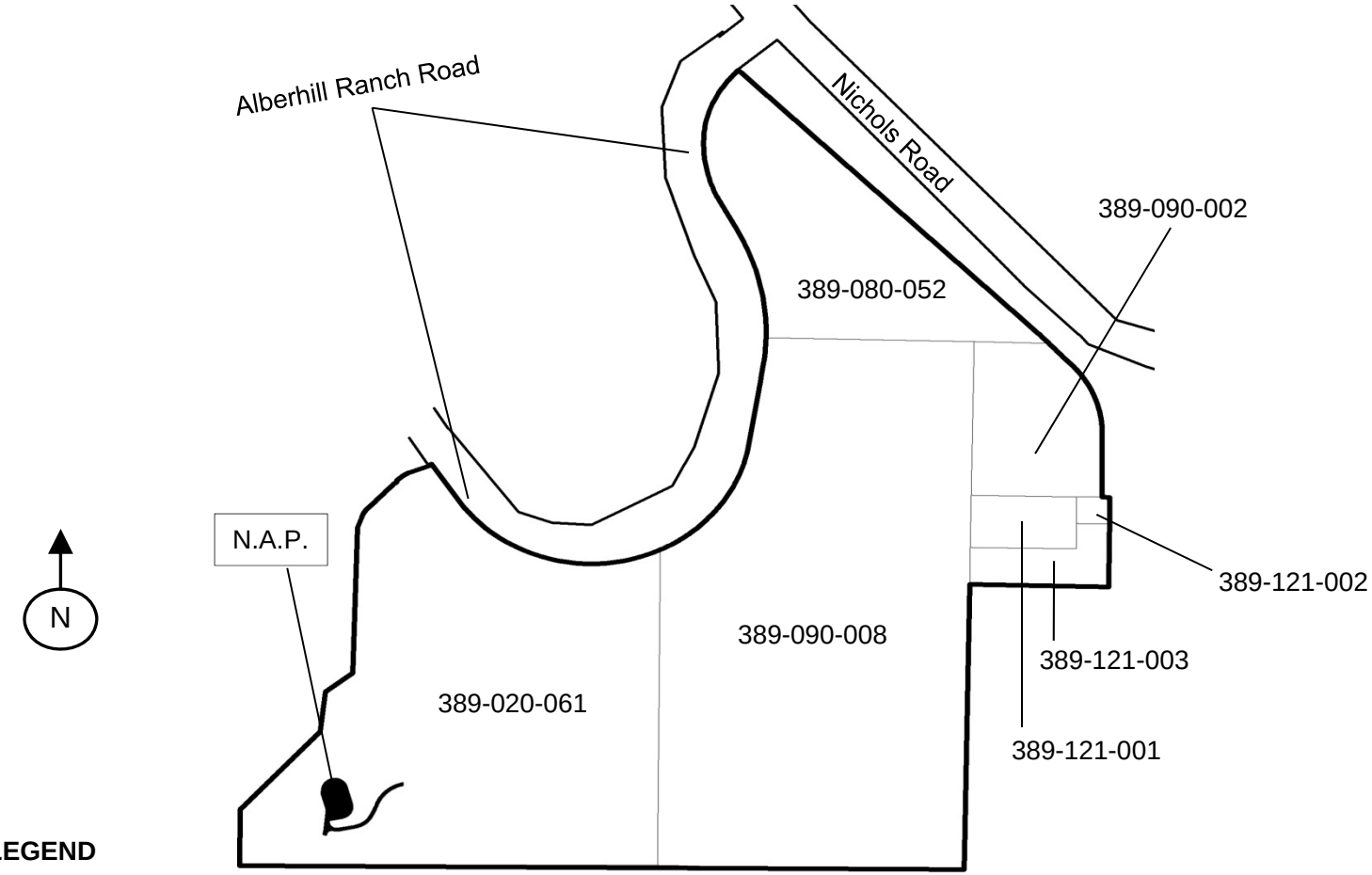
Deputy
County Recorder of Riverside County
Peter Aldana

Reference is hereby made to the Assessor maps of the County of Riverside as of March 1, 2017, for an exact description of lines and dimensions of each parcel.

Prepared by:
Cooperative Strategies LLC

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BOUNDARY MAP OF PROPOSED BOUNDARIES OF IMPROVEMENT AREA A OF COMMUNITY FACILITIES DISTRICT NO. 2017-1 OF THE LAKE ELSINORE UNIFIED SCHOOL DISTRICT RIVERSIDE COUNTY STATE OF CALIFORNIA



LEGEND

▭	Proposed Boundaries for Improvement Area A of Community Facilities District No. 2017-1
———	Assessor's Parcel Boundary
nnn-nnn-nnnn	Riverside County Assessor's Parcel Number
N.A.P. -	Not a Part of Proposed Boundaries of Improvement Area A of Community Facilities District No. 2017-1

Reference is hereby made to the Assessor maps of the County of Riverside as of March 1, 2017, for an exact description of lines and dimensions of each parcel.

Prepared by:
Cooperative Strategies LLC

Exhibit C

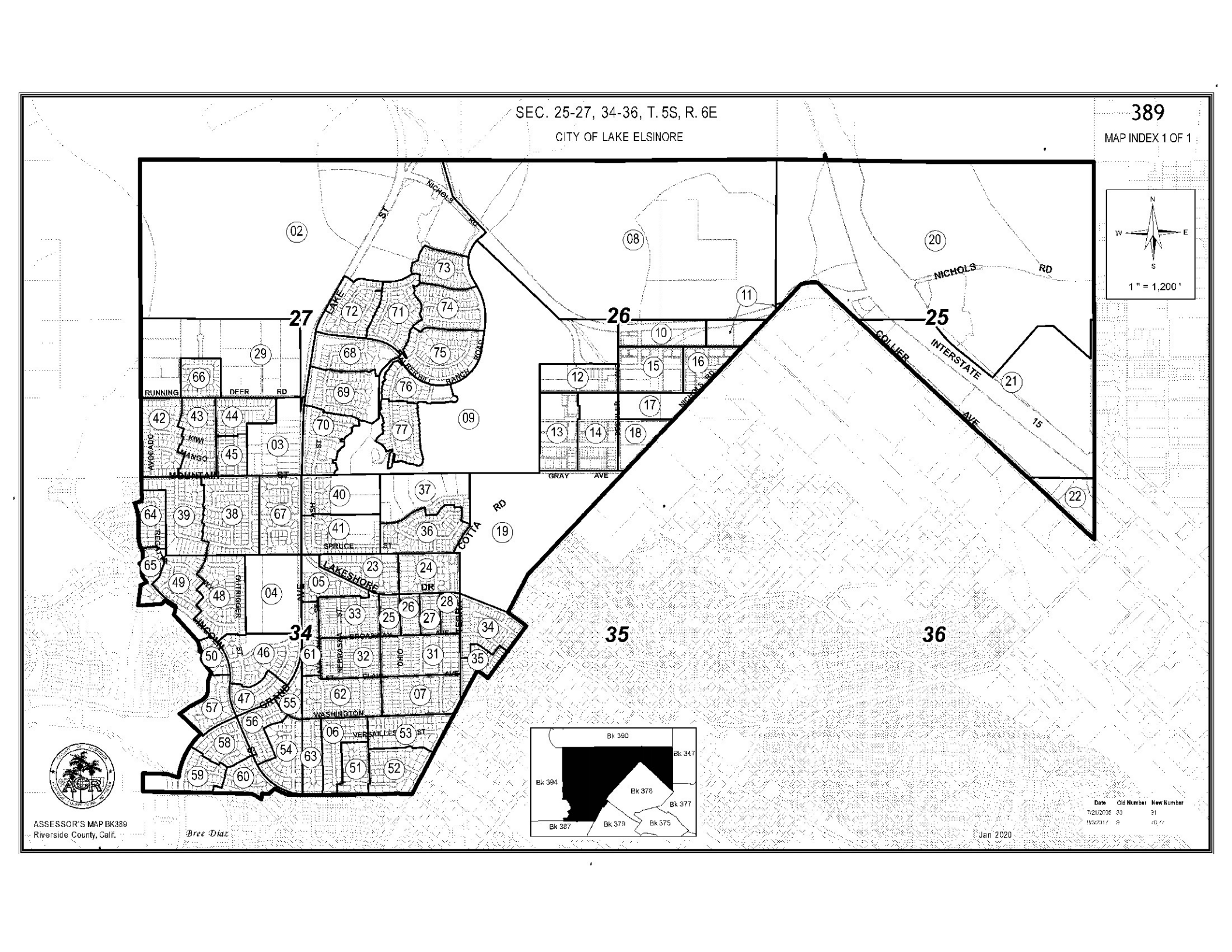
Assessor's Parcel Maps

SEC. 25-27, 34-36, T. 5S, R. 6E

CITY OF LAKE ELSINORE

389

MAP INDEX 1 OF 1



Date	Old Number	New Number
7/21/2006	33	31
9/3/2017	9	76 77

ASSESSOR'S MAP BK389
Riverside County, Calif.

Bree Diaz

Jan 2020

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.

SE 1/4 SEC 27, T.5S., R.5W.

CITY OF LAKE ELSINORE

TRA 005-053

389-76

389-09

N

W E

S

1 " = 100 '

Legend

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

ELDERBERRY RIDGE

TAMARIND RIDGE

ALBERHILL RANCH ROAD

HUDSON LANE

GINA LYNNE LANE

LOT A

LOT B

LOT C

LOT D
1.29 AC.
PARK SITE

LOT E

LOT F

LOT G

762

761

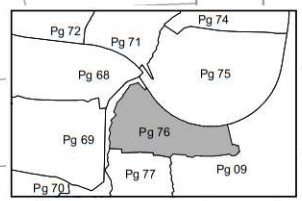
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TR 28214-7

TR 28214-6

N 89-17-08 W

N 70-18-15 E



Map Reference

MB 454/40-42 TRACT MAP NO. 28214-6

MB 454/43-47 TRACT MAP NO. 28214-7

ASSESSOR'S MAP BK389 PG.76
Riverside County, Calif.

LJiang

Aug 2017

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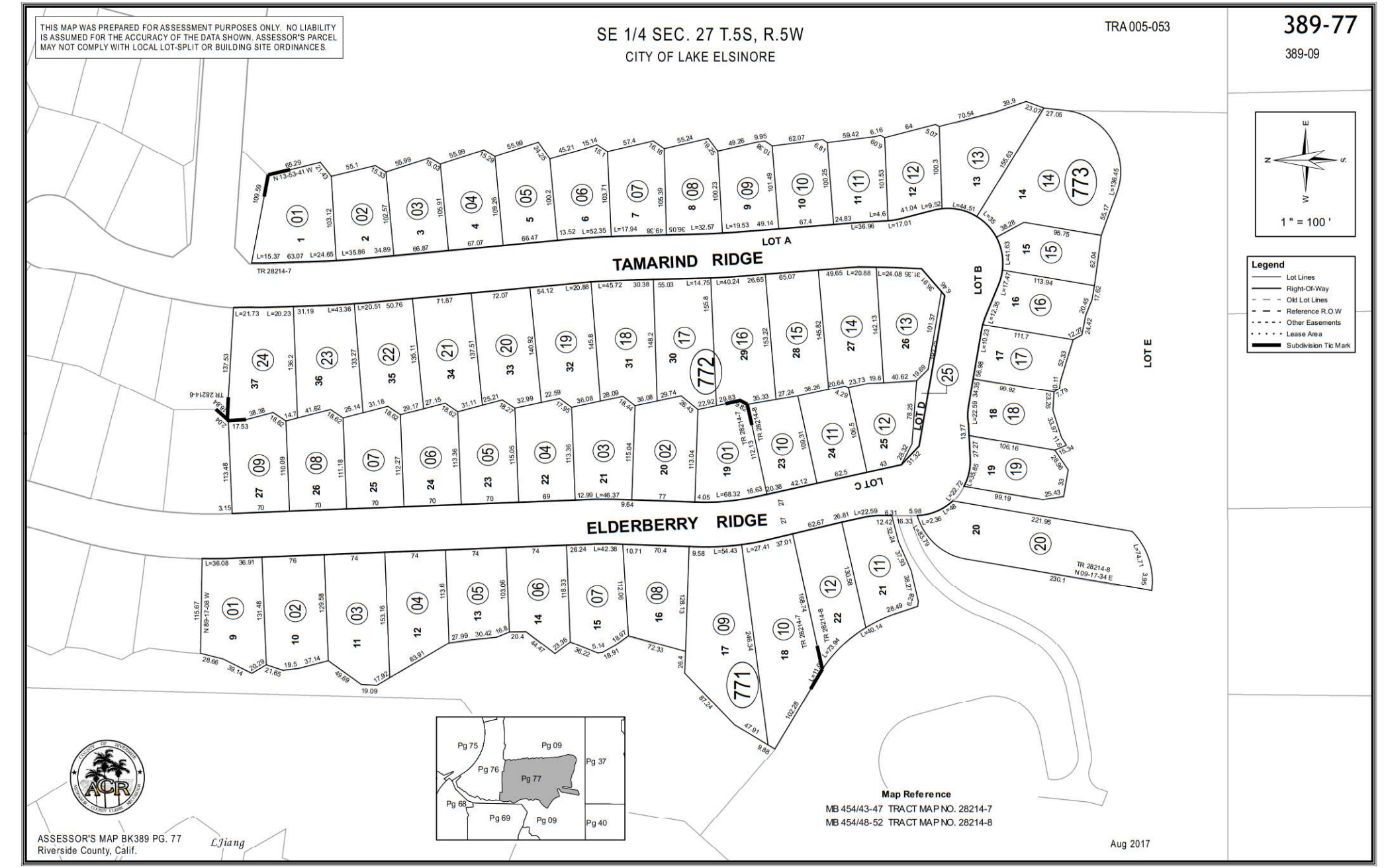
SE 1/4 SEC. 27 T.5S, R.5W

CITY OF LAKE ELSINORE

TRA 005-053

389-77

389-09



Map Reference

MB 454/43-47 TRACT MAP NO. 28214-7
MB 454/48-52 TRACT MAP NO. 28214-8

ASSESSOR'S MAP BK389 PG. 77
Riverside County, Calif.

LJiang

Aug 2017

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W 1/2 OF SEC. 26, T.5S., R.5W.

CITY OF LAKE ELSINORE

T.R.A. 005-053

389-79

389-09

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

1 " = 100 '

NICHOLS ROAD

ALBERHILL RANCH ROAD

LILAH CIRCLE

DOUGLAS CIRCLE

MYRTLE ST

PIONEER LANE

STREET

ALDERWOOD LANE

LADRILLO ROAD

LOT A LOT B LOT C LOT E LOT F LOT G LOT T LOT V LOT W LOT X

LANDSCAPE LOT S 43 2.80 AC

LANDSCAPE LOT T 44

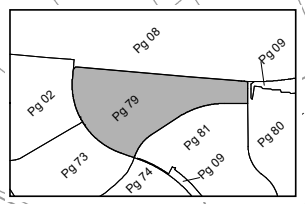
LANDSCAPE LOT V 46

LANDSCAPE LOT W 47

LANDSCAPE LOT X 48

LANDSCAPE LOT U 45

TR 28214-9

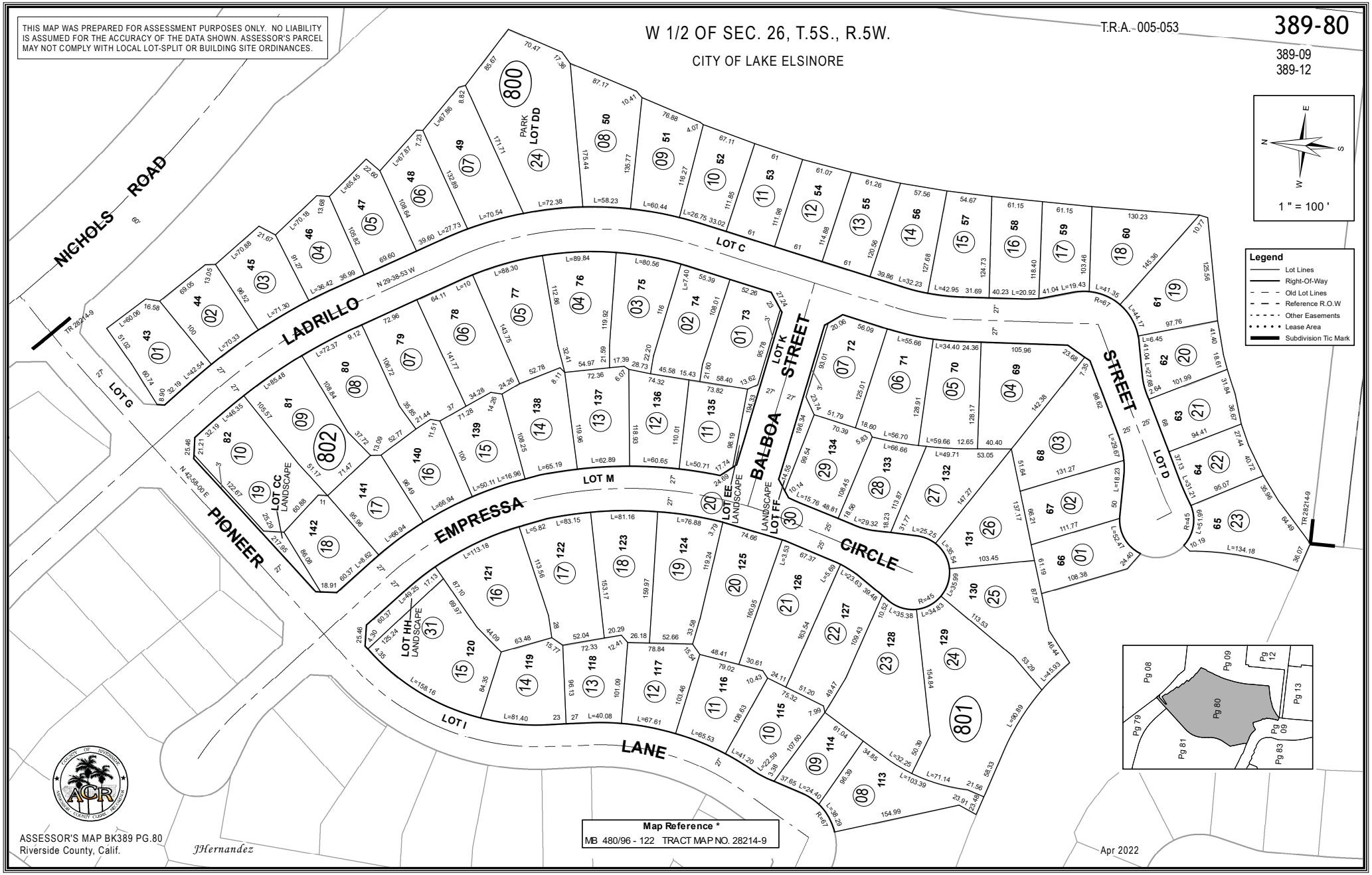


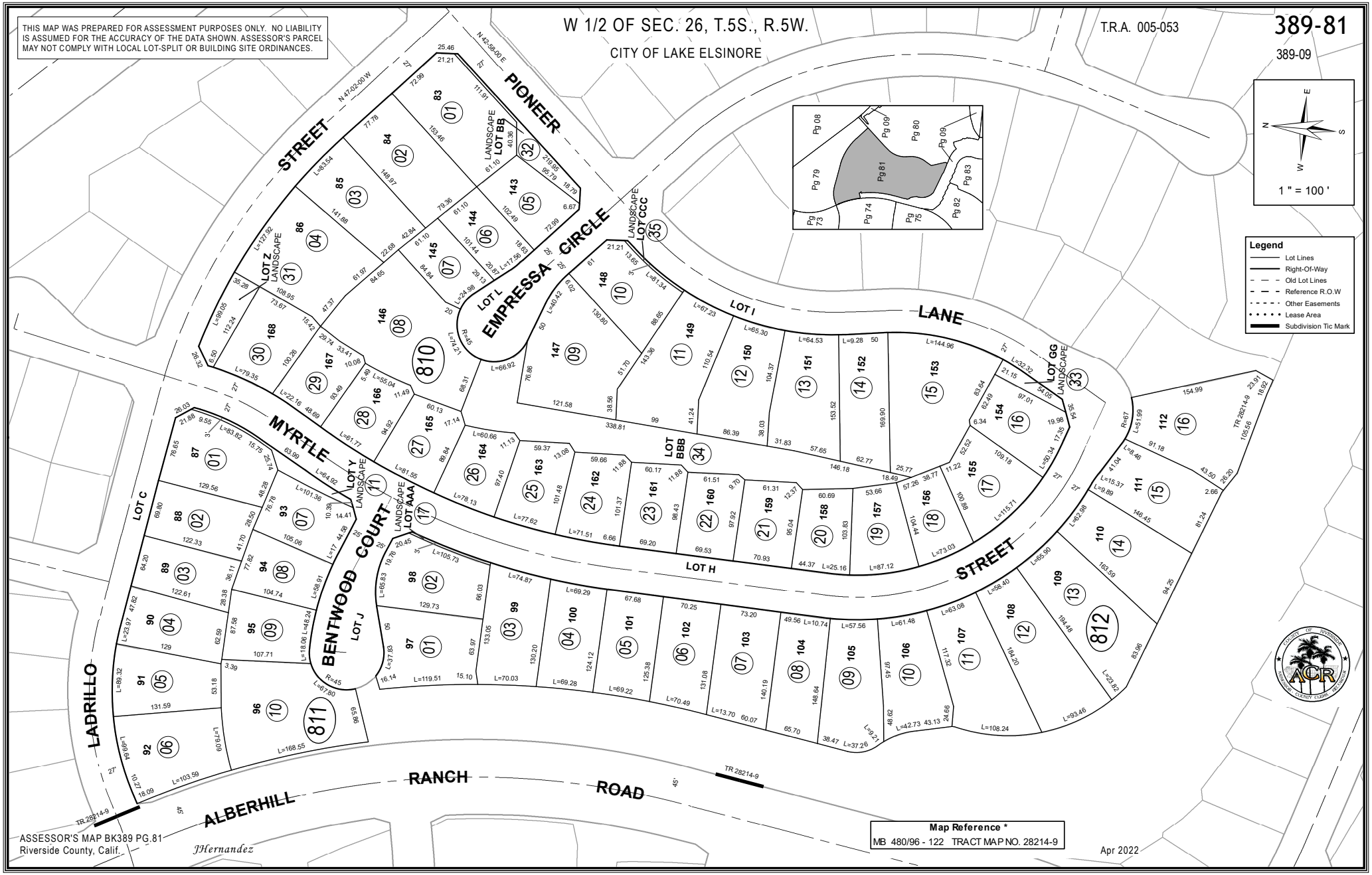
Map Reference *
MB 480/96 - 122 TRACT MAP NO. 28214-9

ASSESSOR'S MAP BK389 PG.79
Riverside County, Calif.

JHernandez

Apr 2022


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W 1/2 OF SEC. 26, T.5S., R.5W.
CITY OF LAKE ELSINORE
T.R.A. 005-053
389-80
389-09
389-12
1 " = 100 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
NICHOLS ROAD
LADRILLO
LOT C
LOT G
LOT K
LOT D
BALBOA STREET
PIONEER CIRCLE
EMPRESSA LANE
LOT M
LOT I
LOT CC LANDSCAPE
LOT EE LANDSCAPE
LOT FF LANDSCAPE
LOT HH LANDSCAPE
PARK LOT DD
800
801
802
Map Reference *
MB 480/96 - 122 TRACT MAP NO. 28214-9
ASSESSOR'S MAP BK389 PG.80
Riverside County, Calif.
JHernandez
Apr 2022


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W 1/2 OF SEC. 26, T.5S., R.5W.
CITY OF LAKE ELSINORE
T.R.A. 005-053
389-81
389-09
1 " = 100 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
PIONEER STREET
EMPRESSA CIRCLE
LANE
MYRTLE COURT
BENTWOOD COURT
LADRILLO
ALBERHILL
RANCH ROAD
LOT A LANDSCAPE
LOT BB LANDSCAPE
LOT CCC LANDSCAPE
LOT GG LANDSCAPE
LOT Z LANDSCAPE
LOT L
LOT I
LOT H
LOT J
LOT C
LOT Y LANDSCAPE
LOT AAA LANDSCAPE
LOT BBB
TR 28214-9
Map Reference *
MB 480/96 - 122 TRACT MAP NO. 28214-9
ASSESSOR'S MAP BK389 PG.81
Riverside County, Calif.
JHernandez
Apr 2022

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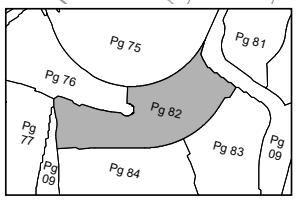
SW 1/4 OF SEC. 26 & SE 1/4 OF SEC. 27, T.5S., R.5W.

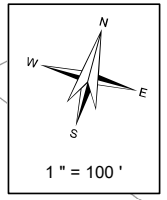
CITY OF LAKE ELSINORE

T.R.A. 005-053

389-82

389-09





ALBERHILL RANCH ROAD

MERRIFIELD STREET

HUDSON LANE

GINA LYNNE LANE

LARCHWOOD

LOT N

LOT P

LOT Q

LOT O

LANDSCAPE LOT JJ 07

LANDSCAPE LOT KK 09

LANDSCAPE LOT LL 35

LANDSCAPE LOT WW 07

LANDSCAPE LOT XX 36

LANDSCAPE LOT YY 37

820

821

822

823

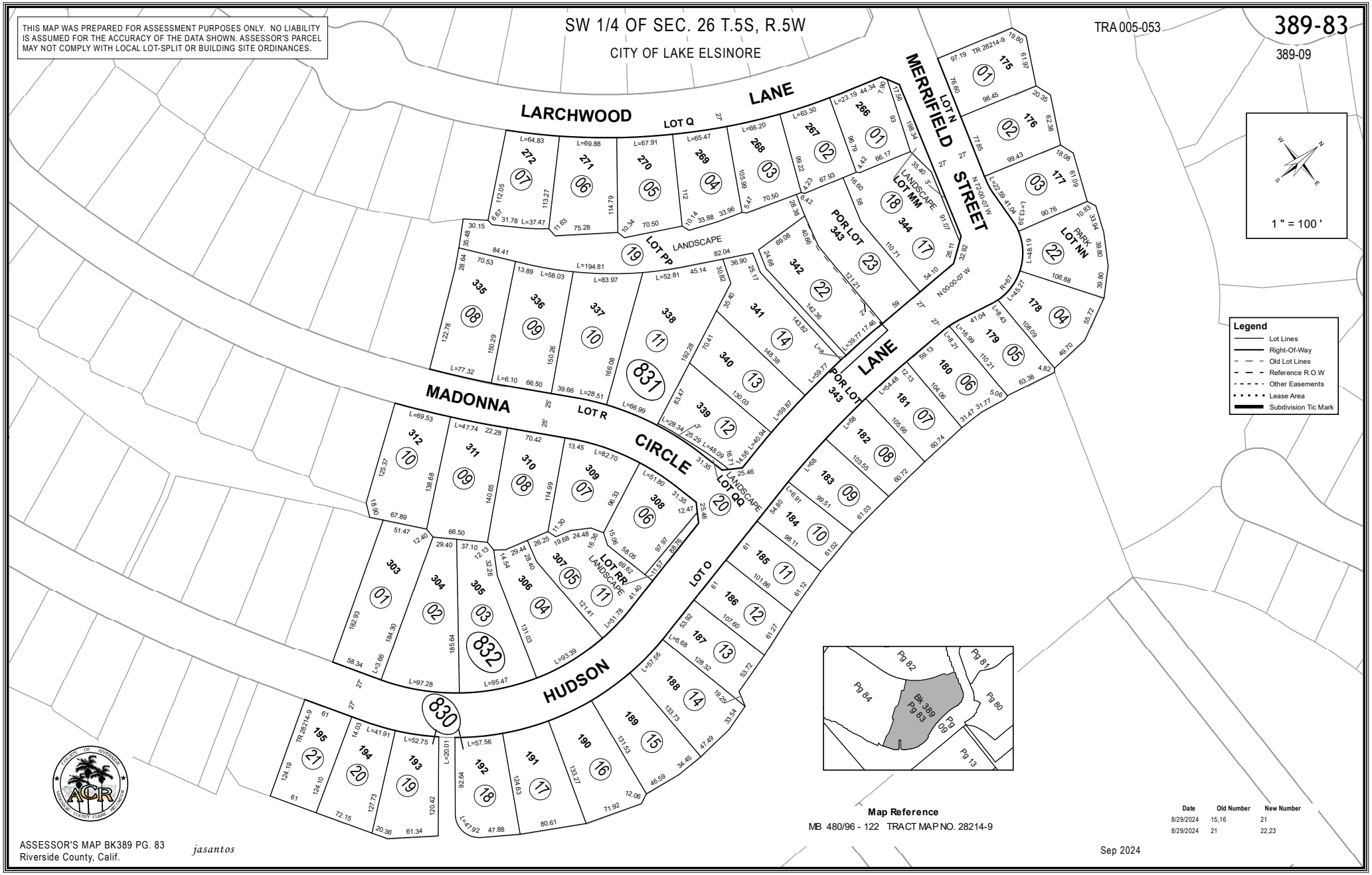
Legend
- Lot Lines
- Right-Of-Way
- Old Lot Lines
- Reference R.O.W
- Other Easements
- Lease Area
- Subdivision Tic Mark

Map Reference *
MB 480/96 - 122 TRACT MAP NO. 28214-9

ASSESSOR'S MAP BK389 PG.82
Riverside County, Calif.

JHernandez

Apr 2022


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SW 1/4 OF SEC. 26 T.5S, R.5W
CITY OF LAKE ELSINORE
TRA 005-053
389-83
389-09
LARCHWOOD LANE
MERRIFIELD STREET
MADONNA CIRCLE
HUDSON
LOT Q
LOT R
LOT PP
LOT QQ
LOT RR
LOT O
LOT N
LOT MM
PARK LOT NN
POR LOT 343
LANDSCAPE
831
832
830
1 " = 100 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
Pg 82
Pg 81
Pg 84
Bk 389 Pg 83
Pg 80
Pg 09
Pg 13
Map Reference
MB 480/96 - 122 TRACT MAP NO. 28214-9
Date Old Number New Number
8/29/2024 15,16 21
8/29/2024 21 22,23
ASSESSOR'S MAP BK389 PG. 83
Riverside County, Calif.
jasantos
Sep 2024

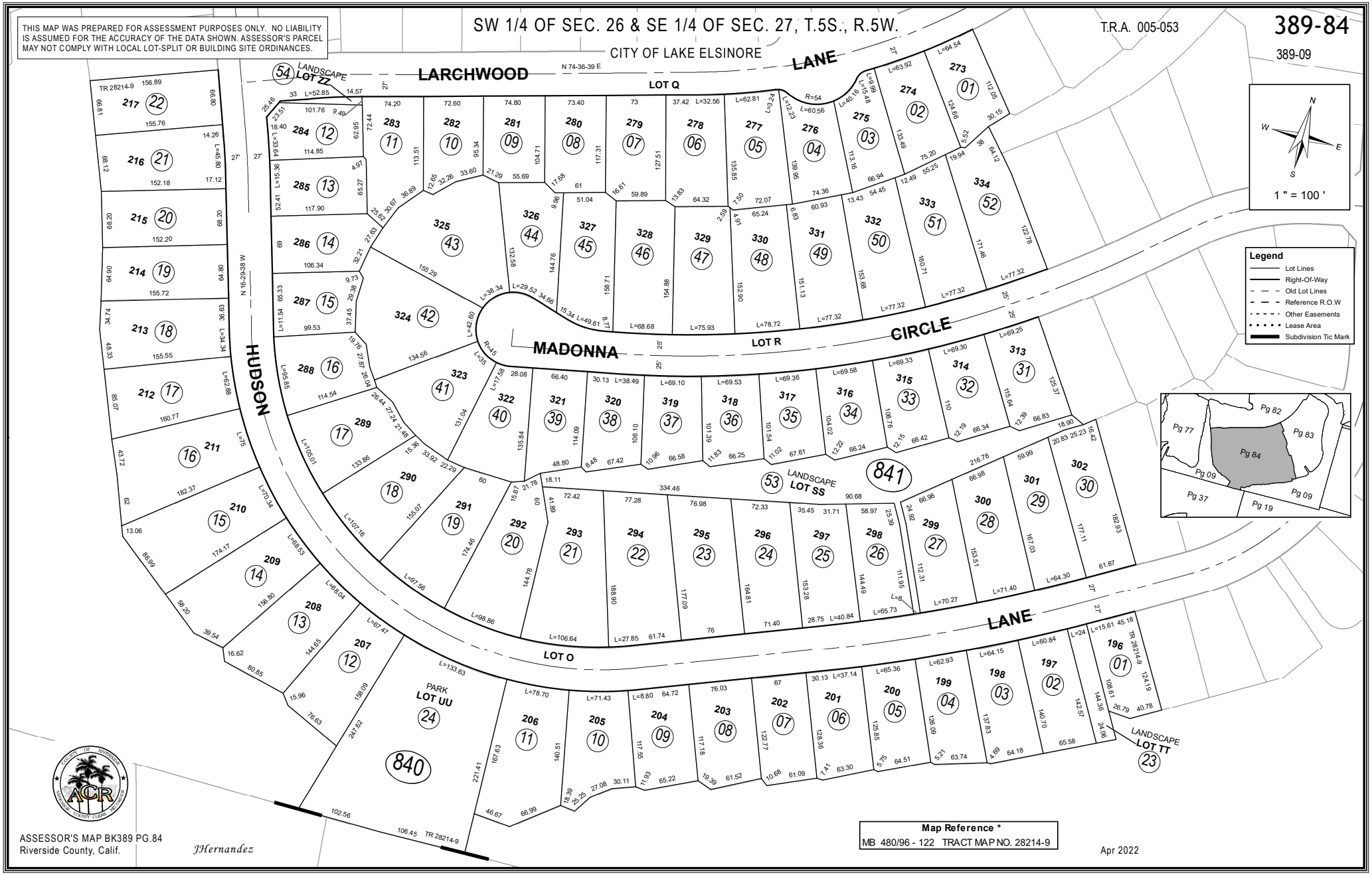

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SW 1/4 OF SEC. 26 & SE 1/4 OF SEC. 27, T.5S., R.5W.
CITY OF LAKE ELSINORE
T.R.A. 005-053
389-84
389-09
LARCHWOOD LANE
LOT Q
LOT ZZ
LANDSCAPE
MADONNA CIRCLE
LOT R
HUDSON
LOT O
LOT SS
LOT UU
LOT TT
PARK
841
840
1 " = 100 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
Pg 82
Pg 77
Pg 83
Pg 84
Pg 09
Pg 37
Pg 19
Map Reference *
MB 480/96 - 122 TRACT MAP NO. 28214-9
ASSESSOR'S MAP BK389 PG.84
Riverside County, Calif.
JHernandez
Apr 2022

Exhibit D

Special Tax Bond, Series 2019

Debt Service Schedule

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2017-1
Special Tax Bond, Series 2019
Debt Service Schedule

Period	Special Tax Bond, Series 2019		
	Principal	Interest	Total Debt Service
9/1/2020	$54,616.00	$77,432.54	$132,048.54
9/1/2021	25,565.00	109,125.20	134,690.20
9/1/2022	29,164.00	108,220.20	137,384.20
9/1/2023	32,944.00	107,187.80	140,131.80
9/1/2024	36,913.00	106,021.58	142,934.58
9/1/2025	41,078.00	104,714.86	145,792.86
9/1/2026	45,448.00	103,260.70	148,708.70
9/1/2027	50,031.00	101,651.84	151,682.84
9/1/2028	54,836.00	99,880.74	154,716.74
9/1/2029	59,871.00	97,939.56	157,810.56
9/1/2030	65,147.00	95,820.12	160,967.12
9/1/2031	70,673.00	93,513.92	164,186.92
9/1/2032	76,458.00	91,012.10	167,470.10
9/1/2033	82,514.00	88,305.48	170,819.48
9/1/2034	88,852.00	85,384.48	174,236.48
9/1/2035	95,482.00	82,239.12	177,721.12
9/1/2036	102,416.00	78,859.06	181,275.06
9/1/2037	109,667.00	75,233.54	184,900.54
9/1/2038	117,247.00	71,351.32	188,598.32
9/1/2039	125,170.00	67,200.78	192,370.78
9/1/2040	133,448.00	62,769.76	196,217.76
9/1/2041	142,097.00	58,045.70	200,142.70
9/1/2042	151,130.00	53,015.46	204,145.46
9/1/2043	160,563.00	47,665.46	208,228.46
9/1/2044	170,411.00	41,981.54	212,392.54
9/1/2045	180,692.00	35,948.98	216,640.98
9/1/2046	191,421.00	29,552.48	220,973.48
9/1/2047	202,617.00	22,776.18	225,393.18
9/1/2048	214,297.00	15,603.54	229,900.54
9/1/2049	226,481.00	8,017.42	234,498.42
Total	**$3,137,249.00**	**$2,219,731.46**	**$5,356,980.46**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

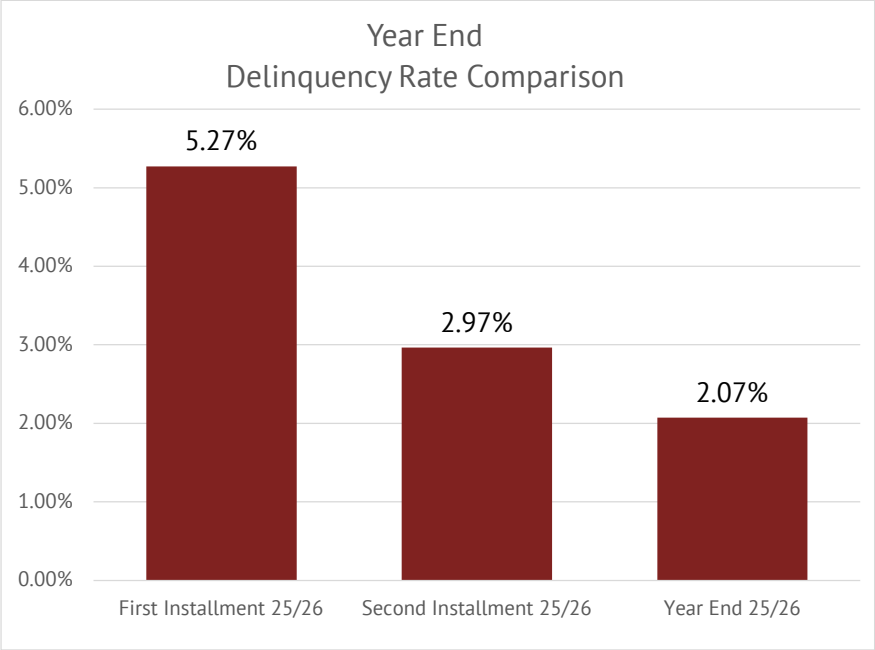
Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Improvement Area A of Community Facilities District No. 2017-1

Summary

Year End

Total Taxes Due June 30, 2026	**$986,199.24**
Amount Paid	**$965,781.34**
Amount Remaining to be Collected	**$20,417.90**
Number of Parcels Delinquent	**11**
Delinquency Rate	**2.07%**



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	**$15,000**
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 Improvement Area A of Community Facilities District No. 2017-1

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	$177,132.80	1	$176,110.45	$1,022.35	0.58%	$0.00	0.00%
2022/2023	180,674.66	1	179,631.87	1,042.79	0.58%	0.00	0.00%
2023/2024	184,288.44	0	184,288.44	0.00	0.00%	0.00	0.00%
2024/2025	462,788.30	2	460,618.46	2,169.84	0.47%	0.00	0.00%
2025/2026	986,199.24	11	965,781.34	20,417.90	2.07%	20,417.90	2.07%

Historical Delinquency Rate

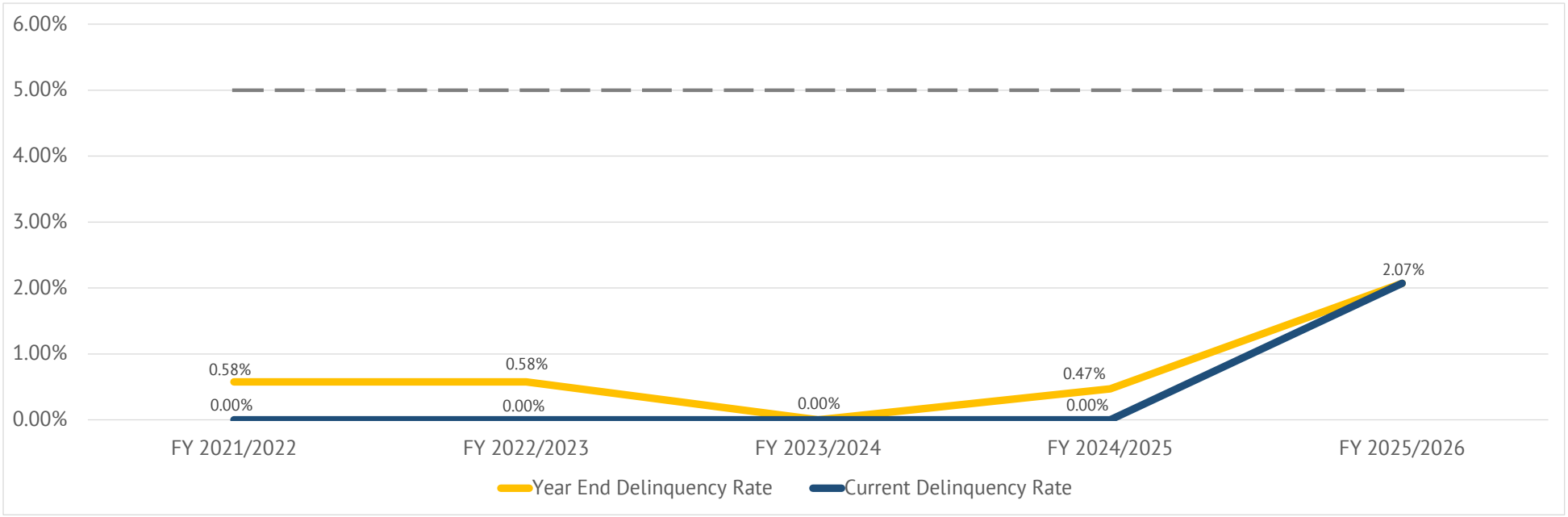


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 2017-1 IA A

Subfund: 5122429 - Custody Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$3.66	$7,153.17	$0.00	$0.00	($7,156.69)	$0.14			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$3.66**	**$7,153.17**	**$0.00**	**$0.00**	**($7,156.69)**	**$0.14**	**Total for 5122429 - Custody Account**		

Subfund: 5122430A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$8,564.19	$1,319,245.10	$0.00	($894,093.01)	$0.00	$433,716.28			BEGINNING BALANCE
07-01-2025	$1,328.86					$435,045.14		Interest	Interest Earnings
08-01-2025	$1,461.30					$436,506.44		Interest	Interest Earnings
08-14-2025		$7,362.97				$443,869.41		Deposit	Special Tax Deposit
08-27-2025				($2,174.33)		$441,695.08		Transfer Out	Transfer To 5122430D Reserve Fund
08-27-2025				($50,153.81)		$391,541.27		Transfer Out	Transfer To 5122430B Interest Account
08-27-2025				($41,036.17)		$350,505.10		Transfer Out	Transfer To 5122430C Principal Account
09-02-2025	$1,430.02					$351,935.12		Interest	Interest Earnings
09-02-2025				$2,174.33		$354,109.45		Reversal of Cash Disbursement	Transfer To 5122430D Reserve Fund Reversing Tran #35038954 On 08/27/2025
10-01-2025	$1,132.38					$355,241.83		Interest	Interest Earnings
11-03-2025	$1,137.51					$356,379.34		Interest	Interest Earnings
12-01-2025	$1,056.39					$357,435.73		Interest	Interest Earnings
12-05-2025				($341,109.45)		$16,326.28		Transfer Out	Transfer To 5122430R Residual Fd
12-05-2025				($13,000.00)		$3,326.28		Transfer Out	Transfer To 5122430I Admin Exp
01-02-2026	$149.16					$3,475.44		Interest	Interest Earnings
02-02-2026	$9.86					$3,485.30		Interest	Interest Earnings
02-03-2026		$476,048.16				$479,533.46		Deposit	Special Tax Deposit
02-19-2026		$1,209.93				$480,743.39		Deposit	Special Tax Deposit
02-27-2026				($49,620.70)		$431,122.69		Transfer Out	Transfer To 5122430B Interest Account
03-02-2026	$1,122.48					$432,245.17		Interest	Interest Earnings
04-01-2026	$1,205.93					$433,451.10		Interest	Interest Earnings
05-01-2026	$1,167.14					$434,618.24		Interest	Interest Earnings
06-01-2026	$1,197.47					$435,815.71		Interest	Interest Earnings
06-03-2026		$481,673.85				$917,489.56		Deposit	Special Tax Deposit
	$12,398.50	$966,294.91	$0.00	($494,920.13)	$0.00	$483,773.28			DATE RANGE BALANCE
Subfund Total	**$20,962.69**	**$2,285,540.01**	**$0.00**	**($1,389,013.14)**	**$0.00**	**$917,489.56**	**Total for 5122430A - Special Tax Fund**		

Subfund: 5122430B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$350.74	$2.19	$563,682.69	$0.00	($564,006.52)	$29.10			BEGINNING BALANCE
07-01-2025	$0.09					$29.19		Interest	Interest Earnings
08-01-2025	$0.10					$29.29		Interest	Interest Earnings
08-27-2025			$50,153.81			$50,183.10		Transfer In	Transfer From 5122430A Special Tax Fund
09-02-2025					($52,357.43)	($2,174.33)	Cede & Co.	Debt Service Interest	Debt Service Interest
09-02-2025			$2,174.33			$0.00		Transfer In	Transfer From 5122430D Reserve Fund
09-02-2025	$27.27					$27.27		Interest	Interest Earnings
10-01-2025	$5.52					$32.79		Interest	Interest Earnings
11-03-2025	$0.10					$32.89		Interest	Interest Earnings
12-01-2025	$0.10					$32.99		Interest	Interest Earnings
01-02-2026	$0.10					$33.09		Interest	Interest Earnings
02-02-2026	$0.09					$33.18		Interest	Interest Earnings
02-26-2026			$1,976.47			$2,009.65		Transfer In	Transfer From 5122430D Reserve Fund

Subfund: 5122430B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
02-27-2026			$49,620.70			$51,630.35		Transfer In	Transfer From 5122430A Special Tax Fund
03-02-2026					($51,630.35)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
03-02-2026	$9.60					$9.60		Interest	Interest Earnings
04-01-2026	$4.70					$14.30		Interest	Interest Earnings
05-01-2026	$0.04					$14.34		Interest	Interest Earnings
06-01-2026	$0.04					$14.38		Interest	Interest Earnings
	$47.75	$0.00	$103,925.31	$0.00	($103,987.78)	($14.72)			DATE RANGE BALANCE
Subfund Total	**$398.49**	**$2.19**	**$667,608.00**	**$0.00**	**($667,994.30)**	**$14.38**	**Total for 5122430B - Interest Account**		

Subfund: 5122430C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$108.65	$0.00	$179,134.91	$0.00	($179,202.00)	$41.56			BEGINNING BALANCE
07-01-2025	$0.13					$41.69		Interest	Interest Earnings
08-01-2025	$0.14					$41.83		Interest	Interest Earnings
08-27-2025			$41,036.17			$41,078.00		Transfer In	Transfer From 5122430A Special Tax Fund
09-02-2025					($41,078.00)	$0.00	Cede & Co.	Debt Service Principal	Debt Service Principal
09-02-2025	$22.37					$22.37		Interest	Interest Earnings
10-01-2025	$4.51					$26.88		Interest	Interest Earnings
11-03-2025	$0.09					$26.97		Interest	Interest Earnings
12-01-2025	$0.08					$27.05		Interest	Interest Earnings
01-02-2026	$0.08					$27.13		Interest	Interest Earnings
02-02-2026	$0.08					$27.21		Interest	Interest Earnings
03-02-2026	$0.07					$27.28		Interest	Interest Earnings
04-01-2026	$0.08					$27.36		Interest	Interest Earnings
05-01-2026	$0.07					$27.43		Interest	Interest Earnings
06-01-2026	$0.08					$27.51		Interest	Interest Earnings
	$27.78	$0.00	$41,036.17	$0.00	($41,078.00)	($14.05)			DATE RANGE BALANCE
Subfund Total	**$136.43**	**$0.00**	**$220,171.08**	**$0.00**	**($220,280.00)**	**$27.51**	**Total for 5122430C - Principal Account**		

Subfund: 5122430D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$13,174.98	$105,678.35	$32,501.45	($44,362.93)	$0.00	$106,991.85			BEGINNING BALANCE
07-01-2025	$346.23					$107,338.08		Interest	Interest Earnings
08-01-2025	$360.54					$107,698.62		Interest	Interest Earnings
08-27-2025			$2,174.33			$109,872.95		Transfer In	Transfer From 5122430A Special Tax Fund
09-02-2025			($2,174.33)			$107,698.62		Reversal of Cash Deposit	Transfer From 5122430A Special Tax Fund Reversing Tran #35038955 On 08/27/2025
09-02-2025	$362.94					$108,061.56		Interest	Interest Earnings
09-02-2025				($2,174.33)		$105,887.23		Transfer Out	Transfer To 5122430B Interest Account
10-01-2025	$339.16					$106,226.39		Interest	Interest Earnings
11-03-2025	$340.14					$106,566.53		Interest	Interest Earnings
12-01-2025	$315.89					$106,882.42		Interest	Interest Earnings
01-02-2026	$313.92					$107,196.34		Interest	Interest Earnings
02-02-2026	$304.42					$107,500.76		Interest	Interest Earnings
02-26-2026				($1,976.47)		$105,524.29		Transfer Out	Transfer To 5122430B Interest Account
03-02-2026	$272.30					$105,796.59		Interest	Interest Earnings
04-01-2026	$295.16					$106,091.75		Interest	Interest Earnings
05-01-2026	$285.67					$106,377.42		Interest	Interest Earnings
06-01-2026	$293.09					$106,670.51		Interest	Interest Earnings
	$3,829.46	$0.00	$0.00	($4,150.80)	$0.00	($321.34)			DATE RANGE BALANCE

Subfund: 5122430D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
Subfund Total	**$17,004.44**	**$105,678.35**	**$32,501.45**	**($48,513.73)**	**$0.00**	**$106,670.51**	**Total for 5122430D - Reserve Fund**		

Subfund: 5122430E - School Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$156.24	$2,705,389.63	$0.00	$0.00	($2,705,192.93)	$352.94			BEGINNING BALANCE
07-01-2025	$1.14					$354.08		Interest	Interest Earnings
08-01-2025	$1.19					$355.27		Interest	Interest Earnings
09-02-2025	$1.19					$356.46		Interest	Interest Earnings
10-01-2025	$1.14					$357.60		Interest	Interest Earnings
11-03-2025	$1.15					$358.75		Interest	Interest Earnings
12-01-2025	$1.06					$359.81		Interest	Interest Earnings
01-02-2026	$1.06					$360.87		Interest	Interest Earnings
02-02-2026	$1.02					$361.89		Interest	Interest Earnings
03-02-2026	$0.92					$362.81		Interest	Interest Earnings
04-01-2026	$1.01					$363.82		Interest	Interest Earnings
05-01-2026	$0.98					$364.80		Interest	Interest Earnings
06-01-2026	$1.01					$365.81		Interest	Interest Earnings
	$12.87	$0.00	$0.00	$0.00	$0.00	$12.87			DATE RANGE BALANCE
Subfund Total	**$169.11**	**$2,705,389.63**	**$0.00**	**$0.00**	**($2,705,192.93)**	**$365.81**	**Total for 5122430E - School Construction Fund**		

Subfund: 5122430I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$1,720.78	$3,125.00	$83,000.00	$0.00	($69,439.74)	$18,406.04			BEGINNING BALANCE
07-01-2025	$59.56					$18,465.60		Interest	Interest Earnings
07-08-2025					($3,125.00)	$15,340.60	KeyAnalytics	Professional Services	Request No. 1025 dated 06/13/2025 CFD Administration. Invoice 2025-761 06/30/2025
08-01-2025	$53.91					$15,394.51		Interest	Interest Earnings
09-02-2025	$51.71					$15,446.22		Interest	Interest Earnings
10-01-2025	$49.41					$15,495.63		Interest	Interest Earnings
11-03-2025	$49.62					$15,545.25		Interest	Interest Earnings
12-01-2025	$46.08					$15,591.33		Interest	Interest Earnings
12-03-2025					($3,125.00)	$12,466.33	KeyAnalytics	Professional Services	Request No. 1027 dated 11/18/2025 Invoice 2025-1079 10/01/2025
12-05-2025			$13,000.00			$25,466.33		Transfer In	Transfer From 5122430A Special Tax Fund
01-02-2026	$70.30					$25,536.63		Interest	Interest Earnings
01-27-2026					($2,350.00)	$23,186.63	Zions First National Bank	Professional Services	Request No. 1034 Annual Admin Fee Dec 2025 - Nov 2026 Invoice No. 13740
02-02-2026	$71.45					$23,258.08		Interest	Interest Earnings
02-04-2026					($3,125.00)	$20,133.08	KeyAnalytics	Professional Services	Request No. 1028 dtd 01/26/2026 CFD admin Invoice 2026-181 dtd 01/08/2026
03-02-2026	$51.95					$20,185.03		Interest	Interest Earnings
04-01-2026	$56.31					$20,241.34		Interest	Interest Earnings
04-24-2026					($3,125.00)	$17,116.34	KeyAnalytics	Professional Services	Request No. 1035 dtd 04/21/2026 CFD admin Invoice 2026-501 dtd 04/08/2026
05-01-2026	$52.53					$17,168.87		Interest	Interest Earnings
06-01-2026	$47.30					$17,216.17		Interest	Interest Earnings
06-11-2026					($3,125.00)	$14,091.17	KeyAnalytics	Professional Services	Request No. 1036 dated 06/09/2026 CFD administration Invoice 2026-878 06/30/2026
	$660.13	$0.00	$13,000.00	$0.00	($17,975.00)	($4,314.87)			DATE RANGE BALANCE
Subfund Total	**$2,380.91**	**$3,125.00**	**$96,000.00**	**$0.00**	**($87,414.74)**	**$14,091.17**	**Total for 5122430I - Administrative Expense Fund**		

Subfund: 5122430R - Surplus Remainder Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$12,007.62	$0.00	$105,701.89	$0.00	$0.00	$117,709.51			BEGINNING BALANCE
07-01-2025	$380.91					$118,090.42		Interest	Interest Earnings

Subfund: 5122430R - Surplus Remainder Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
08-01-2025	$396.66					$118,487.08		Interest	Interest Earnings
09-02-2025	$398.00					$118,885.08		Interest	Interest Earnings
10-01-2025	$380.26					$119,265.34		Interest	Interest Earnings
11-03-2025	$381.90					$119,647.24		Interest	Interest Earnings
12-01-2025	$354.66					$120,001.90		Interest	Interest Earnings
12-05-2025			$341,109.45			$461,111.35		Transfer In	Transfer From 5122430A Special Tax Fund
01-02-2026	$1,220.04					$462,331.39		Interest	Interest Earnings
02-02-2026	$1,312.97					$463,644.36		Interest	Interest Earnings
03-02-2026	$1,176.74					$464,821.10		Interest	Interest Earnings
04-01-2026	$1,296.81					$466,117.91		Interest	Interest Earnings
05-01-2026	$1,255.10					$467,373.01		Interest	Interest Earnings
06-01-2026	$1,287.72					$468,660.73		Interest	Interest Earnings
	$9,841.77	$0.00	$341,109.45	$0.00	$0.00	$350,951.22			DATE RANGE BALANCE
Subfund Total	**$21,849.39**	**$0.00**	**$446,811.34**	**$0.00**	**$0.00**	**$468,660.73**	**Total for 5122430R - Surplus Remainder Account**		
Fund Total	**$62,905.12**	**$5,106,888.35**	**$1,463,091.87**	**($1,437,526.87)**	**($3,688,038.66)**	**$1,507,319.81**	**Total for CFD No. 2017-1 IA A**		
Grand Total	**$62,905.12**	**$5,106,888.35**	**$1,463,091.87**	**($1,437,526.87)**	**($3,688,038.66)**	**$1,507,319.81**	**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. 2017-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-9	176	389-830-002	$3,044.24
28214-9	180	389-830-006	$3,044.24
28214-9	181	389-830-007	$2,770.34
28214-9	182	389-830-008	$3,044.24
28214-9	184	389-830-010	$2,770.34
28214-9	185	389-830-011	$3,044.24
28214-9	187	389-830-013	$2,770.34
28214-9	188	389-830-014	$3,044.24
28214-9	335	389-831-008	$2,770.34
28214-9	314	389-841-032	$3,044.24
28214-9	334	389-841-052	$3,044.24
28214-9	316	389-841-034	$2,770.34
28214-9	319	389-841-037	$3,044.24
28214-9	320	389-841-038	$2,770.34
28214-9	323	389-841-041	$2,770.34
28214-9	325	389-841-043	$3,044.24
28214-9	326	389-841-044	$2,770.34
28214-9	329	389-841-047	$2,770.34
28214-9	331	389-841-049	$3,044.24
28214-9	332	389-841-050	$2,770.34
28214-6	D	389-760-001	$0.00
28214-6	F	389-760-002	$0.00
28214-6	1	389-761-001	$2,257.50
28214-6	2	389-761-002	$2,421.82
28214-6	3	389-761-003	$2,257.50
28214-6	4	389-761-004	$2,621.10
28214-6	5	389-761-005	$2,421.82
28214-6	6	389-761-006	$2,257.50
28214-6	7	389-761-007	$2,421.82
28214-6	8	389-761-008	$2,257.50
28214-6	9	389-761-009	$2,257.50
28214-6	10	389-761-010	$2,257.50
28214-6	11	389-761-011	$2,421.82
28214-6	E	389-761-012	$0.00
28214-6	G	389-761-013	$0.00
28214-7	28	389-761-014	$2,421.82
28214-7	29	389-761-015	$2,257.50
28214-7	30	389-761-016	$2,257.50
28214-7	31	389-761-017	$2,421.82
28214-7	32	389-761-018	$2,621.10
28214-7	33	389-761-019	$2,257.50
28214-7	34	389-761-020	$2,257.50

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2017-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-7	B	389-761-021	$0.00
28214-7	1	389-762-001	$2,257.50
28214-7	2	389-762-002	$2,257.50
28214-7	3	389-762-003	$2,421.82
28214-7	4	389-762-004	$2,257.50
28214-7	5	389-762-005	$2,257.50
28214-7	6	389-762-006	$2,257.50
28214-7	7	389-762-007	$2,421.82
28214-7	8	389-762-008	$2,621.10
28214-7	9	389-771-001	$2,257.50
28214-7	10	389-771-002	$2,421.82
28214-7	11	389-771-003	$2,257.50
28214-7	12	389-771-004	$2,421.82
28214-7	13	389-771-005	$2,621.10
28214-7	14	389-771-006	$2,257.50
28214-7	15	389-771-007	$2,257.50
28214-7	16	389-771-008	$2,421.82
28214-7	17	389-771-009	$2,621.10
28214-7	18	389-771-010	$2,257.50
28214-8	21	389-771-011	$2,257.50
28214-8	22	389-771-012	$2,421.82
28214-7	19	389-772-001	$2,257.50
28214-7	20	389-772-002	$2,257.50
28214-7	21	389-772-003	$2,621.10
28214-7	22	389-772-004	$2,421.82
28214-7	23	389-772-005	$2,421.82
28214-7	24	389-772-006	$2,257.50
28214-7	25	389-772-007	$2,621.10
28214-7	26	389-772-008	$2,257.50
28214-7	27	389-772-009	$2,093.18
28214-8	23	389-772-010	$2,421.82
28214-8	24	389-772-011	$2,257.50
28214-8	25	389-772-012	$2,257.50
28214-8	26	389-772-013	$2,621.10
28214-8	27	389-772-014	$2,257.50
28214-8	28	389-772-015	$2,257.50
28214-8	29	389-772-016	$2,421.82
28214-8	30	389-772-017	$2,621.10
28214-8	31	389-772-018	$2,421.82
28214-8	32	389-772-019	$2,421.82
28214-8	33	389-772-020	$2,257.50
28214-8	34	389-772-021	$2,621.10

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2017-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-8	35	389-772-022	$2,421.82
28214-8	36	389-772-023	$2,421.82
28214-8	37	389-772-024	$2,621.10
28214-8	D	389-772-025	$0.00
28214-8	1	389-773-001	$2,257.50
28214-8	2	389-773-002	$2,621.10
28214-8	3	389-773-003	$2,257.50
28214-8	4	389-773-004	$2,421.82
28214-8	5	389-773-005	$2,421.82
28214-8	6	389-773-006	$2,621.10
28214-8	7	389-773-007	$2,421.82
28214-8	8	389-773-008	$2,257.50
28214-8	9	389-773-009	$2,257.50
28214-8	10	389-773-010	$2,621.10
28214-8	11	389-773-011	$2,257.50
28214-8	12	389-773-012	$2,257.50
28214-8	13	389-773-013	$2,421.82
28214-8	14	389-773-014	$2,621.10
28214-8	15	389-773-015	$2,421.82
28214-8	16	389-773-016	$2,621.10
28214-8	17	389-773-017	$2,421.82
28214-8	18	389-773-018	$2,421.82
28214-8	19	389-773-019	$2,257.50
28214-8	20	389-773-020	$2,621.10
28214-9	1	389-790-001	$2,257.50
28214-9	2	389-790-002	$2,621.10
28214-9	3	389-790-003	$2,257.50
28214-9	4	389-790-004	$2,421.82
28214-9	5	389-790-005	$2,621.10
28214-9	6	389-790-006	$2,257.50
28214-9	7	389-790-007	$2,621.10
28214-9	8	389-790-008	$2,621.10
28214-9	9	389-790-009	$2,421.82
28214-9	10	389-790-010	$2,621.10
28214-9	11	389-790-011	$2,770.34
28214-9	12	389-790-012	$2,257.50
28214-9	13	389-790-013	$2,421.82
28214-9	14	389-790-014	$2,621.10
28214-9	15	389-790-015	$2,421.82
28214-9	16	389-790-016	$2,421.82
28214-9	17	389-790-017	$2,621.10
28214-9	18	389-790-018	$2,257.50

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2017-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-9	19	389-790-019	$2,421.82
28214-9	20	389-790-020	$2,621.10
28214-9	21	389-790-021	$2,257.50
28214-9	22	389-790-022	$2,421.82
28214-9	23	389-790-023	$2,621.10
28214-9	24	389-790-024	$2,257.50
28214-9	25	389-790-025	$2,421.82
28214-9	26	389-790-026	$2,621.10
28214-9	27	389-790-027	$2,257.50
28214-9	28	389-790-028	$2,421.82
28214-9	29	389-790-029	$2,621.10
28214-9	30	389-790-030	$2,421.82
28214-9	31	389-790-031	$2,257.50
28214-9	32	389-790-032	$2,257.50
28214-9	33	389-790-033	$2,621.10
28214-9	34	389-790-034	$2,257.50
28214-9	35	389-790-035	$2,621.10
28214-9	36	389-790-036	$2,621.10
28214-9	37	389-790-037	$2,257.50
28214-9	38	389-790-038	$2,257.50
28214-9	39	389-790-039	$2,621.10
28214-9	40	389-790-040	$2,621.10
28214-9	41	389-790-041	$2,257.50
28214-9	42	389-790-042	$2,621.10
28214-9	43	389-800-001	$2,257.50
28214-9	44	389-800-002	$2,621.10
28214-9	45	389-800-003	$2,621.10
28214-9	46	389-800-004	$2,621.10
28214-9	47	389-800-005	$2,257.50
28214-9	48	389-800-006	$2,621.10
28214-9	49	389-800-007	$2,621.10
28214-9	50	389-800-008	$2,257.50
28214-9	51	389-800-009	$2,621.10
28214-9	52	389-800-010	$2,621.10
28214-9	53	389-800-011	$2,257.50
28214-9	54	389-800-012	$2,621.10
28214-9	55	389-800-013	$2,621.10
28214-9	56	389-800-014	$2,257.50
28214-9	57	389-800-015	$2,621.10
28214-9	58	389-800-016	$2,257.50
28214-9	59	389-800-017	$2,621.10
28214-9	60	389-800-018	$2,621.10

Lake Elsinore Unified School District
Improvement Area A of Community Facilities District No. 2017-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-9	61	389-800-019	$2,621.10
28214-9	62	389-800-020	$2,621.10
28214-9	63	389-800-021	$2,621.10
28214-9	64	389-800-022	$2,621.10
28214-9	65	389-800-023	$2,257.50
28214-9	66	389-801-001	$2,621.10
28214-9	67	389-801-002	$2,621.10
28214-9	68	389-801-003	$2,257.50
28214-9	69	389-801-004	$2,621.10
28214-9	70	389-801-005	$2,621.10
28214-9	71	389-801-006	$2,621.10
28214-9	72	389-801-007	$2,257.50
28214-9	113	389-801-008	$2,621.10
28214-9	114	389-801-009	$2,621.10
28214-9	115	389-801-010	$2,257.50
28214-9	116	389-801-011	$2,621.10
28214-9	117	389-801-012	$2,257.50
28214-9	118	389-801-013	$2,621.10
28214-9	119	389-801-014	$2,621.10
28214-9	120	389-801-015	$2,257.50
28214-9	121	389-801-016	$2,257.50
28214-9	122	389-801-017	$2,621.10
28214-9	123	389-801-018	$2,257.50
28214-9	124	389-801-019	$2,421.82
28214-9	125	389-801-020	$2,621.10
28214-9	126	389-801-021	$2,257.50
28214-9	127	389-801-022	$2,621.10
28214-9	128	389-801-023	$2,257.50
28214-9	129	389-801-024	$2,421.82
28214-9	130	389-801-025	$2,621.10
28214-9	131	389-801-026	$2,257.50
28214-9	132	389-801-027	$2,621.10
28214-9	133	389-801-028	$2,421.82
28214-9	134	389-801-029	$2,257.50
28214-9	73	389-802-001	$2,621.10
28214-9	74	389-802-002	$2,257.50
28214-9	75	389-802-003	$2,621.10
28214-9	76	389-802-004	$2,621.10
28214-9	77	389-802-005	$2,621.10
28214-9	78	389-802-006	$2,257.50
28214-9	79	389-802-007	$2,621.10
28214-9	80	389-802-008	$2,257.50

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-9	81	389-802-009	$2,621.10
28214-9	82	389-802-010	$2,621.10
28214-9	135	389-802-011	$2,257.50
28214-9	136	389-802-012	$2,621.10
28214-9	137	389-802-013	$2,421.82
28214-9	138	389-802-014	$2,257.50
28214-9	139	389-802-015	$2,621.10
28214-9	140	389-802-016	$2,421.82
28214-9	141	389-802-017	$2,621.10
28214-9	142	389-802-018	$2,257.50
28214-9	83	389-810-001	$2,257.50
28214-9	84	389-810-002	$2,621.10
28214-9	85	389-810-003	$2,621.10
28214-9	86	389-810-004	$2,621.10
28214-9	143	389-810-005	$2,257.50
28214-9	144	389-810-006	$2,621.10
28214-9	145	389-810-007	$2,257.50
28214-9	146	389-810-008	$2,621.10
28214-9	147	389-810-009	$2,621.10
28214-9	148	389-810-010	$2,621.10
28214-9	149	389-810-011	$2,621.10
28214-9	150	389-810-012	$2,621.10
28214-9	151	389-810-013	$2,257.50
28214-9	152	389-810-014	$2,621.10
28214-9	153	389-810-015	$2,621.10
28214-9	154	389-810-016	$2,257.50
28214-9	155	389-810-017	$2,621.10
28214-9	156	389-810-018	$2,421.82
28214-9	157	389-810-019	$2,621.10
28214-9	158	389-810-020	$2,257.50
28214-9	159	389-810-021	$2,421.82
28214-9	160	389-810-022	$2,257.50
28214-9	161	389-810-023	$2,621.10
28214-9	162	389-810-024	$2,421.82
28214-9	163	389-810-025	$2,621.10
28214-9	164	389-810-026	$2,621.10
28214-9	165	389-810-027	$2,257.50
28214-9	166	389-810-028	$2,621.10
28214-9	167	389-810-029	$2,621.10
28214-9	168	389-810-030	$2,257.50
28214-9	87	389-811-001	$2,257.50
28214-9	88	389-811-002	$2,421.82

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28214-9	89	389-811-003	$2,257.50
28214-9	90	389-811-004	$2,621.10
28214-9	91	389-811-005	$2,421.82
28214-9	92	389-811-006	$2,257.50
28214-9	93	389-811-007	$2,621.10
28214-9	94	389-811-008	$2,621.10
28214-9	95	389-811-009	$2,257.50
28214-9	96	389-811-010	$2,621.10
28214-9	97	389-812-001	$2,621.10
28214-9	98	389-812-002	$2,257.50
28214-9	99	389-812-003	$2,257.50
28214-9	100	389-812-004	$2,621.10
28214-9	101	389-812-005	$2,421.82
28214-9	102	389-812-006	$2,621.10
28214-9	103	389-812-007	$2,257.50
28214-9	104	389-812-008	$2,421.82
28214-9	105	389-812-009	$2,621.10
28214-9	106	389-812-010	$2,421.82
28214-9	107	389-812-011	$2,257.50
28214-9	108	389-812-012	$2,621.10
28214-9	109	389-812-013	$2,257.50
28214-9	110	389-812-014	$2,621.10
28214-9	111	389-812-015	$2,421.82
28214-9	112	389-812-016	$2,621.10
28214-9	169	389-820-001	$3,044.24
28214-9	170	389-820-002	$2,770.34
28214-9	171	389-820-003	$2,621.10
28214-9	172	389-820-004	$2,770.34
28214-9	173	389-820-005	$2,770.34
28214-9	174	389-820-006	$2,621.10
28214-9	218	389-821-001	$2,421.82
28214-9	219	389-821-002	$2,257.50
28214-9	220	389-821-003	$2,621.10
28214-9	221	389-821-004	$2,421.82
28214-9	222	389-821-005	$2,621.10
28214-9	223	389-821-006	$2,257.50
28214-9	224	389-822-001	$2,421.82
28214-9	225	389-822-002	$2,257.50
28214-9	226	389-822-003	$2,421.82
28214-9	227	389-822-004	$2,257.50
28214-9	236	389-822-005	$3,044.24
28214-9	237	389-822-006	$2,257.50

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28214-9	238	389-822-007	$2,421.82
28214-9	239	389-822-008	$2,621.10
28214-9	240	389-822-009	$2,421.82
28214-9	241	389-822-010	$2,770.34
28214-9	242	389-822-011	$2,621.10
28214-9	243	389-822-012	$2,770.34
28214-9	244	389-822-013	$2,770.34
28214-9	245	389-822-014	$2,621.10
28214-9	246	389-822-015	$2,257.50
28214-9	247	389-822-016	$2,621.10
28214-9	248	389-822-017	$2,421.82
28214-9	249	389-822-018	$2,621.10
28214-9	250	389-822-019	$2,421.82
28214-9	251	389-822-020	$2,621.10
28214-9	252	389-822-021	$2,257.50
28214-9	253	389-822-022	$2,421.82
28214-9	254	389-822-023	$2,621.10
28214-9	255	389-822-024	$2,257.50
28214-9	256	389-822-025	$2,421.82
28214-9	257	389-822-026	$2,621.10
28214-9	258	389-822-027	$2,257.50
28214-9	259	389-822-028	$2,421.82
28214-9	260	389-822-029	$2,257.50
28214-9	261	389-822-030	$2,621.10
28214-9	262	389-822-031	$2,421.82
28214-9	263	389-822-032	$2,257.50
28214-9	264	389-822-033	$2,621.10
28214-9	265	389-822-034	$2,257.50
28214-9	228	389-823-001	$2,770.34
28214-9	229	389-823-002	$2,621.10
28214-9	230	389-823-003	$2,770.34
28214-9	231	389-823-004	$3,044.24
28214-9	232	389-823-005	$2,257.50
28214-9	233	389-823-006	$2,621.10
28214-9	234	389-823-007	$2,421.82
28214-9	235	389-823-008	$2,257.50
28214-9	175	389-830-001	$2,770.34
28214-9	177	389-830-003	$2,621.10
28214-9	178	389-830-004	$2,770.34
28214-9	179	389-830-005	$2,621.10
28214-9	183	389-830-009	$2,621.10
28214-9	186	389-830-012	$2,621.10

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-9	189	389-830-015	$2,770.34
28214-9	190	389-830-016	$2,621.10
28214-9	191	389-830-017	$3,044.24
28214-9	192	389-830-018	$2,621.10
28214-9	193	389-830-019	$2,770.34
28214-9	194	389-830-020	$2,770.34
28214-9	195	389-830-021	$2,621.10
28214-9	266	389-831-001	$2,621.10
28214-9	267	389-831-002	$2,257.50
28214-9	268	389-831-003	$2,421.82
28214-9	269	389-831-004	$2,621.10
28214-9	270	389-831-005	$2,257.50
28214-9	271	389-831-006	$2,421.82
28214-9	272	389-831-007	$2,621.10
28214-9	336	389-831-009	$2,621.10
28214-9	337	389-831-010	$3,044.24
28214-9	338	389-831-011	$2,770.34
28214-9	339	389-831-012	$2,257.50
28214-9	340	389-831-013	$2,421.82
28214-9	341	389-831-014	$2,257.50
28214-9	342	389-831-022	$2,621.10
28214-9	343	389-831-023	$2,421.82
28214-9	344	389-831-017	$2,257.50
28214-9	303	389-832-001	$3,044.24
28214-9	304	389-832-002	$2,621.10
28214-9	305	389-832-003	$2,770.34
28214-9	306	389-832-004	$2,770.34
28214-9	307	389-832-005	$2,621.10
28214-9	308	389-832-006	$2,421.82
28214-9	309	389-832-007	$2,621.10
28214-9	310	389-832-008	$2,770.34
28214-9	311	389-832-009	$3,044.24
28214-9	312	389-832-010	$2,621.10
28214-9	196	389-840-001	$3,044.24
28214-9	197	389-840-002	$2,770.34
28214-9	198	389-840-003	$2,621.10
28214-9	199	389-840-004	$2,770.34
28214-9	200	389-840-005	$3,044.24
28214-9	201	389-840-006	$2,621.10
28214-9	202	389-840-007	$2,770.34
28214-9	203	389-840-008	$2,621.10
28214-9	204	389-840-009	$2,770.34

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28214-9	205	389-840-010	$2,770.34
28214-9	206	389-840-011	$2,621.10
28214-9	207	389-840-012	$2,621.10
28214-9	208	389-840-013	$2,257.50
28214-9	209	389-840-014	$2,621.10
28214-9	210	389-840-015	$2,421.82
28214-9	211	389-840-016	$2,621.10
28214-9	212	389-840-017	$2,257.50
28214-9	213	389-840-018	$2,421.82
28214-9	214	389-840-019	$2,621.10
28214-9	215	389-840-020	$2,257.50
28214-9	216	389-840-021	$2,421.82
28214-9	217	389-840-022	$2,621.10
28214-9	273	389-841-001	$2,257.50
28214-9	274	389-841-002	$2,621.10
28214-9	275	389-841-003	$2,257.50
28214-9	276	389-841-004	$2,421.82
28214-9	277	389-841-005	$2,621.10
28214-9	278	389-841-006	$2,421.82
28214-9	279	389-841-007	$2,257.50
28214-9	280	389-841-008	$2,621.10
28214-9	281	389-841-009	$2,421.82
28214-9	282	389-841-010	$2,257.50
28214-9	283	389-841-011	$2,621.10
28214-9	284	389-841-012	$2,257.50
28214-9	285	389-841-013	$2,621.10
28214-9	286	389-841-014	$2,421.82
28214-9	287	389-841-015	$2,257.50
28214-9	288	389-841-016	$2,421.82
28214-9	289	389-841-017	$2,621.10
28214-9	290	389-841-018	$2,421.82
28214-9	291	389-841-019	$2,257.50
28214-9	292	389-841-020	$2,421.82
28214-9	293	389-841-021	$2,770.34
28214-9	294	389-841-022	$2,621.10
28214-9	295	389-841-023	$3,044.24
28214-9	296	389-841-024	$2,770.34
28214-9	297	389-841-025	$3,044.24
28214-9	298	389-841-026	$2,770.34
28214-9	299	389-841-027	$2,621.10
28214-9	300	389-841-028	$2,770.34
28214-9	301	389-841-029	$2,621.10

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28214-9	302	389-841-030	$2,770.34
28214-9	313	389-841-031	$2,770.34
28214-9	315	389-841-033	$2,621.10
28214-9	317	389-841-035	$2,770.34
28214-9	318	389-841-036	$2,621.10
28214-9	321	389-841-039	$2,621.10
28214-9	322	389-841-040	$2,770.34
28214-9	324	389-841-042	$2,621.10
28214-9	327	389-841-045	$2,621.10
28214-9	328	389-841-046	$2,770.34
28214-9	330	389-841-048	$2,621.10
28214-9	333	389-841-051	$2,621.10

Total Parcels	**432**
Total Taxable Parcels	**426**
Total Assigned Special Tax	**$1,071,112.38**