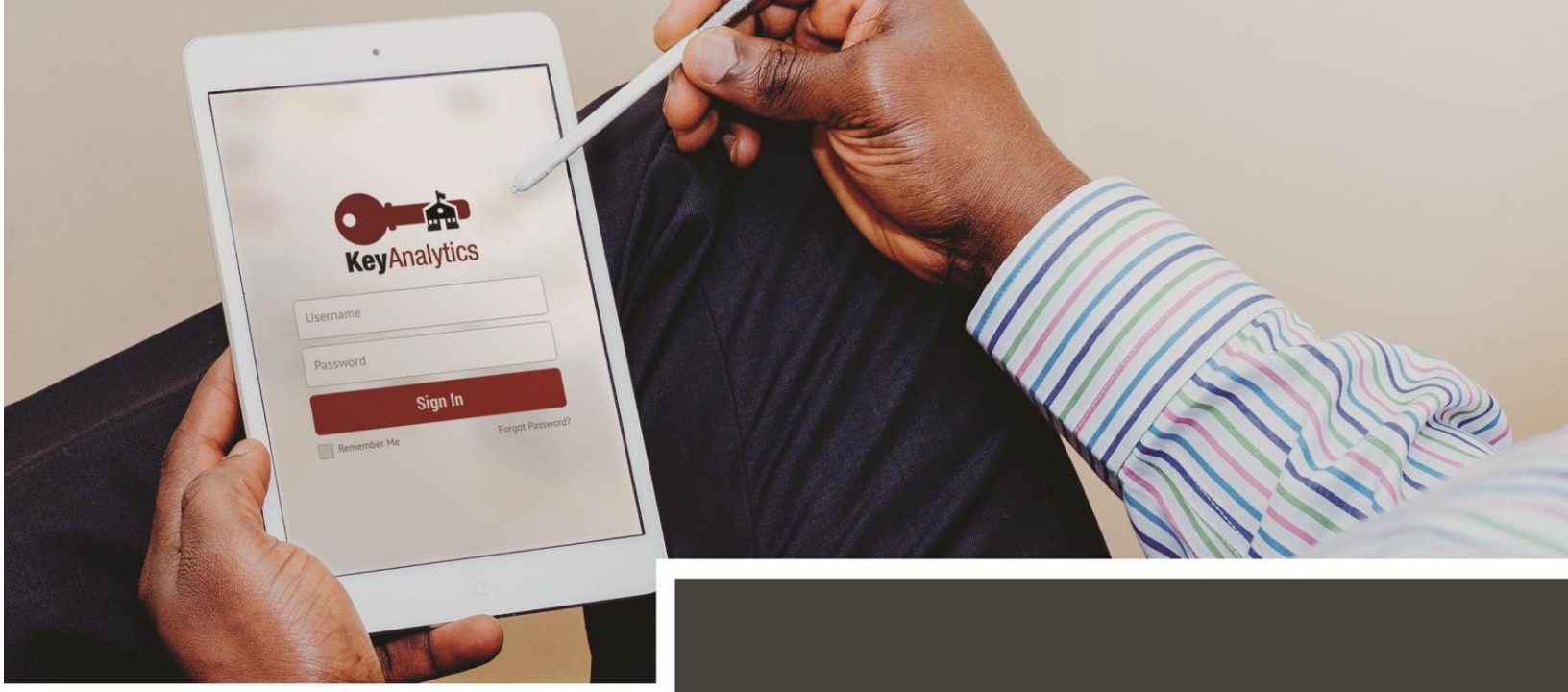




Community Facilities District No. 99-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Lake Elsinore Unified School District

2026 / 2027



KeyAnalytics

A division of California Financial Services

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Introduction

Community Facilities District No. 99-1 ("CFD No. 99-1") of the Lake Elsinore Unified School District (the "School District") was formed pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 99-1 is authorized under the Act to finance certain facilities (the "Authorized Facilities") as established at the time of formation.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 99-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2026/2027. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the "RMA") which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Bond Indenture, dated February 1, 2007, 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 CFD No. 99-1 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2025/2026 Special Tax Levy

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

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 99-1.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 99-1 for Fiscal Year 2025/2026.

Section V –Annual Special Tax Requirement

Section V calculates the Annual Special Tax Requirement based on the obligations of CFD No. 99-1 for Fiscal Year 2026/2027.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 99-1.

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 Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 99-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 99-1 is located in an unincorporated area of the County known as Wildomar in three non-contiguous areas aggregating approximately 217 gross acres along Interstate 15 near the Clinton Keith Road. One neighborhood is located northeast of Interstate 15 between Susan Drive and Salida del Sol. A second neighborhood is located southwest of Interstate 15 at the intersection of Palomar Street and Washington Avenue. A third neighborhood is located southwest of Interstate 15 at the intersection of Pasadena Street and Grand Avenue. For reference, the boundary map of CFD No. 99-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 99-1 was formed and established by the School District on March 2, 1999 under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 99-1, and a landowner election at which the qualified electors of CFD No. 99-1 authorized CFD No. 99-1 to incur bonded indebtedness in an amount not to exceed $50,000,000 and approved the levy of Annual Special Taxes.

The table below provides information related to the formation of CFD No. 99-1.

Board Actions Related to Formation of CFD No. 99-1

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	January 19, 1999	1998-99-39
Resolution to Incur Bonded Indebtedness	January 19, 1999	1998-99-40
Resolution of Formation	March 2, 1999	1998-99-50
Resolution Calling Election	April 20, 1999	1998-99-058
Ordinance Levying Special Taxes	May 11, 1999	Ordinance No. 1998-99-059

A Notice of Special Tax Lien was recorded in the real property records of the County on June 23, 1999, as Instrument No. 1999-278753.

C. Bonds

1. Series 2004 Special Tax Bonds

On July 8, 2004, the Series 2004 Special Tax Bonds of the Lake Elsinore Unified School District Community Facilities District No. 99-1 ("2004 Bonds") were issued in the amount of $4,220,000. The 2004 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated July 1, 2004 ("FAA"), and the Act. The 2004 Bonds were issued to finance the acquisition and construction of certain school improvements of the School District, fund a Reserve Fund for the 2004 Bonds, and pay the costs of issuing the 2004 Bonds. For more information regarding the use of the 2004 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

2. Series 2007 Revenue Bonds

On February 27, 2007, the Series 2007 Revenue Bonds of the Lake Elsinore Unified School District Community Facilities District No. 99-1 ("2007 Bonds") were issued in the amount of $5,149,000.00 The 2007 Bonds were authorized and issued under and subject to the terms of the Bond Indenture, dated February 1, 2007 ("2007 Indenture"), and the Act. The 2007 Bonds were issued to finance the acquisition of each series of Special Tax Bonds, finance the acquisition and construction of certain school facilities of the School District, fund (in part) a reserve fund for the 2007 Bonds, and pay the costs of issuing the 2007 Bonds and the Special Tax Bonds, and of entering into the Project Lease Agreement. For more information regarding the use of the 2007 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

3. Refunding Revenue Bonds, Series 2019

On May 7, 2019, the Refunding Revenue Bonds, Series 2019 of the Lake Elsinore Unified School District Community Facilities District No. 99-1 ("2019 Bonds") were issued in the amount of $4,065,000. The 2019 Bonds were authorized and issued under and subject to the terms of the Indenture of Trust, dated May 1, 2019 ("2019 Indenture"), and the Act. The 2019 Bonds were issued to redeem and defease the Authority's previously issued Lake Elsinore School Financing Authority Revenue Bonds, Series 2007; however, the local obligations from the 2007 Bonds are still outstanding. The 2019 Bonds were originally issued in an aggregate principal amount of $39,995,000.00; to purchase a municipal bond insurance policy to secure the scheduled payment of principal of and interest on certain maturities of the 2019 Bonds as identified below to be issued concurrently with the delivery of the 2019 Bonds; to purchase and deposit into the Reserve Fund (as defined herein) a debt service reserve insurance policy, in an aggregate amount equal to the Reserve Requirement for the 2019 Bonds; and to pay certain costs of issuance of the 2019 Bonds.

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, CFD No. 99-1 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	> 3,300 Sq. Ft.	34 Units	$1,206.56 Per Unit	$41,023.04
2	3,000 Sq. Ft. to 3,299 Sq. Ft.	152 Units	$1,149.32 Per Unit	174,696.40
3	2,700 Sq. Ft. to 2,999 Sq. Ft.	100 Units	$1,092.33 Per Unit	109,233.08
4	2,400 Sq. Ft. to 2,699 Sq. Ft.	148 Units	$1,088.54 Per Unit	161,104.12
5	2,100 Sq. Ft. to 2,399 Sq. Ft.	0 Units	N/A	0.00
6	1,800 Sq. Ft. to 2,099 Sq. Ft.	0 Units	N/A	0.00
7	< 1,800 Sq. Ft.	0 Units	N/A	0.00
Developed Property		***434 Units***	***NA***	***$486,056.64***
Undeveloped Property		***43.87 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**434 Units**		**$486,056.64**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 99-1, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2007 Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 99-1
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	$449,051.04	5	$445,894.68	$3,156.36	0.70%	$0.00	0.00%
2022/2023	458,026.48	1	457,482.25	544.23	0.12%	0.00	0.00%
2023/2024	467,181.20	5	463,422.87	3,758.33	0.80%	1,049.26	0.22%
2024/2025	476,526.52	8	468,840.99	7,685.53	1.61%	1,070.24	0.22%
2025/2026	486,056.64	7	479,854.49	6,202.15	1.28%	6,202.15	1.28%

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 2007 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 99-1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2007 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2007 Indenture.

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	5122377A	$514,749.28
Interest Fund	5122377B	38.60
Principal Fund	5122377C	185.48
School Construction Fund	5122377E	0.00
Administrative Expense Fund	5122377I	78,211.49
Surplus Remainder Fund	5122377S	310,789.89
Total		**$903,974.74**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 99-1 are limited based on the restrictions as described within the 2007 Indenture. The table below presents the sources and uses of all funds and accounts for CFD No. 99-1 from July 1, 2025 through June 30, 2026. For a more detailed description of the sources and uses of funds please refer to the 2007 Indenture.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	488,805.81
Transfer from Authority Surplus	118,775.01
Investment Earnings	20,940.39
Total	**$628,521.21**
Uses	
Interest Payments	($148,252.50)
Principal Payments	(277,000.00)
Authorized Facilities	0.00
Transfer to the Authority Surplus Fund	0.00
Administrative Expenses	(22,962.14)
Total	**($448,214.64)**

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 CFD may provide for the design, acquisition, lease, improvement, purchase, construction, expansion, rehabilitation or funding of any real or other tangible property with man estimated useful life of five (5) years or longer, which is necessary to meet increased demands placed upon local agencies as a result of development occurring within the CFD and fees authorized to be funded pursuant to the Act. A general description of the proposed School Facilities is set forth as follows:

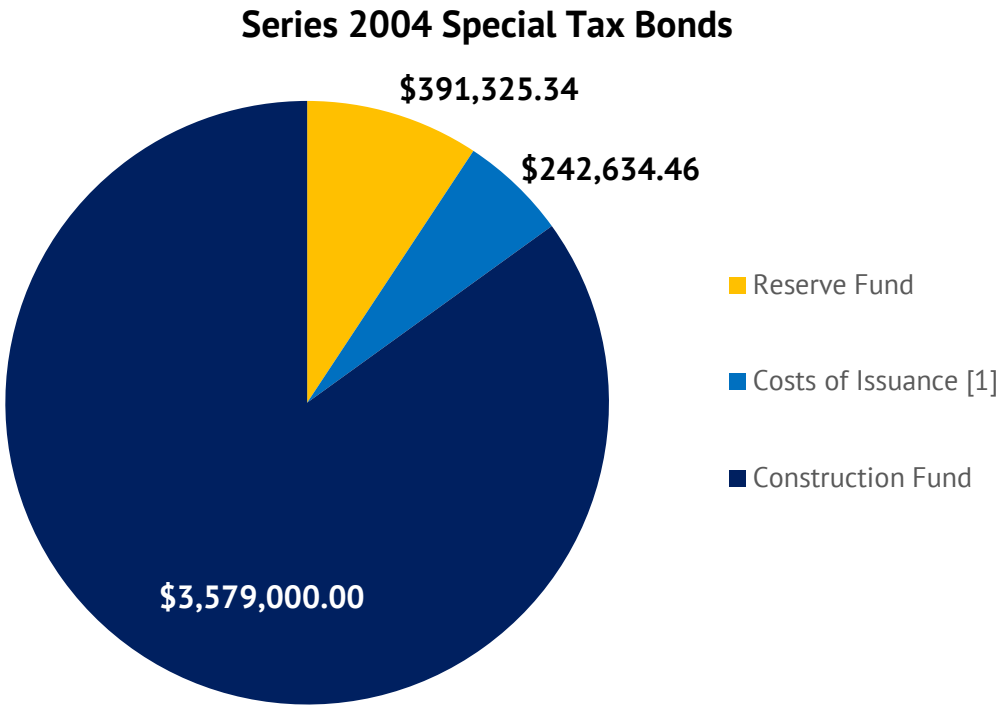
> School Facilities means the planning, acquisition, construction and/or financing of interim and permanent facilities, including classrooms, multi-purpose, administration and auxiliary space at a school, central support, transportation, maintenance/operations, warehouse, and administrative facilities, and special education facilities, together with furniture, equipment and technology, needed by the School District to accommodate student enrollment, in addition to all land or interests in land required for the construction of such on-site or off-site facilities and all land or interests in land required to be provided by the School District as mitigation of environmental impacts associated with the development of the School Facilities.
>
> The School Facilities will have a useful life of at least five (5) years, and other associated costs may be planned for, designed, acquired,

constructed, leased, expanded, improved, rehabilitated, and financed by CFD No. 99-1 as further identified in the Community Facilities District Report on file with the District.

B. Series 2004 Special Tax Bonds

1. Bond Proceeds

In accordance with the FAA, the total bond proceeds of $4,220,000 less the Net Original Issue Discount of $7,040.20 were deposited into the funds and accounts as shown in the graph below.



[1] This amount includes the Underwriter's Discount of $100,000.00. The actual amount deposited into the Cost of Issuance Account was $142,634.46.

2. Construction Funds and Accounts

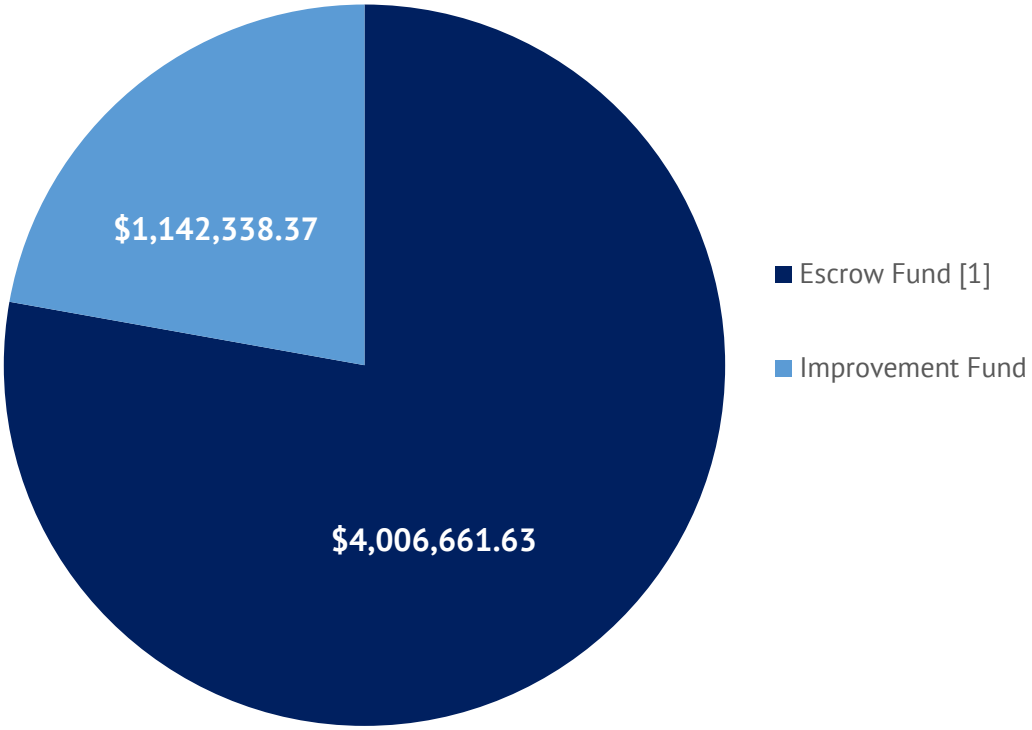
The construction funds generated for school facilities from the issuance of the 2004 Bonds have been fully expended and subsequently all accounts have closed. For an accounting of accruals and expenditures within this account, refer to the Administration Reports of CFD No. 99-1 for prior years.

C. Series 2007 Revenue Bonds

1. Bond Proceeds

In accordance with the 2007 Indenture, the total bond proceeds of $5,149,000.00 were deposited into the funds and accounts as shown in the graph below.

Series 2007 Revenue Bonds



[1] Funds deposited into the Escrow Fund are to be used to redeem the outstanding 2007 Bonds.

2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2007 Bonds have been fully expended and subsequently all accounts have closed. For an accounting of accruals and expenditures within this account, refer to the Administration Reports of CFD No. 99-1 for prior years.

D. Special Taxes

CFD No. 99-1 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 2007 Indenture. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 99-1 within the Special Tax Fund created under the Bond Indenture of the 2007 Bonds. For an accounting of accruals and expenditures within this account prior to July 1, 2026, please refer to the Administration Reports of CFD No. 99-1 for prior years.

Special Tax Fund

Balance as of July 1, 2025		**$393,883.56**
Accruals		$615,590.24
Investment Earnings	$8,009.42	
Special Tax Deposits	488,805.81	
Transfer from Authority Surplus Fund	118,775.01	
Expenditures		($494,724.52)
Transfer to Interest Fund	($148,157.37)	
Transfer to the Principal Fund	(276,711.96)	
Transfer to the Administrative Expense Fund	(22,735.00)	
Transfer to the Surplus Fund	(46,883.05)	
Administrative Expenses [1]	(237.14)	
Balance as of June 30, 2026		**$514,749.28**

[1] Represents return of funds to the County of Riverside due to an adjustment for a prior year collection.

Pursuant to the 2007 Indenture, any remaining funds in the Special Tax fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the 2007 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Surplus Fund. Funds within the Surplus Fund may be used for Authorized Facilities of the School District. For information for previously accrued and expended funds, please refer to previous Reports.

Surplus Fund

Balance as of July 1, 2025		**$253,885.74**
Accruals		$56,904.15
Investment Earnings	$10,021.10	
Transfer from Special Tax Fund	46,883.05	
Expenditures		$0.00
Transfer to Authority Revenue Fund	$0.00	
Balance as of June 30, 2026		**$310,789.89**

V. Annual Special Tax Requirement

This Section outlines the calculation of the Annual Special Tax Requirement of CFD No. 99-1 based on the financial obligations for Fiscal Year 2026/2027.

A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 99-1 are calculated in accordance and pursuant to the RMA. Pursuant to the 2007 Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the 2007 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 99-1. The table below shows the calculation of the Annual Special Tax Requirement for Fiscal Year 2026/2027.

Annual Special Tax Requirement for CFD No. 99-1

Fiscal Year 2025/2026 Remaining Sources		**$514,973.36**
Balance of Special Tax Fund	$514,749.28	
Balance of Interest Account	38.60	
Blanace of Principal Account	185.48	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($514,973.36)**
September 1, 2026 Interest Payment	($70,317.50)	
September 1, 2026 Principal Payment	(301,000.00)	
Direct Construction of Authorized Facilities	(143,655.86)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($495,775.80)**
Administrative Expense Budget	($22,735.00)	
Anticipated Special Tax Delinquencies [1]	(6,326.17)	
March 1, 2027 Interest Payment	(62,040.00)	
September 1, 2027 Interest Payment	(62,040.00)	
September 1, 2027 Principal Payment	(326,000.00)	
Direct Construction of Authorized Facilities	(16,634.64)	
Fiscal Year 2026/2027 Annual Special Tax Requirement		**$495,775.80**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 1.28%.

B. Administrative Expense Budget

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

Fiscal Year 2026/2027 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	$3,987.59
Consultant/Trustee Expenses	13,500.00
County Tax Collection Fees	247.41
Contingency for Legal	5,000.00
Total Expenses	**$22,735.00**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 99-1 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 99-1.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year, provided that such Assessor's Parcel were created on or before January 1 of the prior Fiscal Year and are associated with a Lot. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

Summary of Parcels
Classified as Developed Property
Fiscal Year 2026/2027

Initial Tax Year	Land Use	Number of Units
1999/2000	Residential Property	17
2000/2001	Residential Property	46
2001/2002	Residential Property	106
2002/2003	Residential Property	247
2003/2004	Residential Property	18
Total		**434**

Building Permits have been issued for 434 Units by the City within CFD No. 99-1. The table below summarizes the Special Tax Classification for the Units within CFD No. 99-1.

Fiscal Year 2026/2027
Special Tax Classification

Tax Class	Land Use	Number of Units/Acres
1	Residential Property	34 Units
2	Residential Property	152 Units
3	Residential Property	100 Units
4	Residential Property	148 Units
5	Residential Property	0 Units
6	Residential Property	0 Units
7	Residential Property	0 Units
Subtotal Residential Property		*434 Units*
NA	Undeveloped Property	43.87 Acres
Subtotal Undeveloped Property		*43.87 Acres*
Total		**434 Units**

VII. Fiscal Year 2026/2027 Special Tax Levy

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

Based on the Annual Special Tax Requirement listed in Section V, CFD No. 99-1 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The Assigned Annual Special Tax rate escalates annually by 2%. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 99-1 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	> 3,300 Sq. Ft.	34 Units	$1,230.70 Per Unit	$41,843.80
2	3,000 Sq. Ft. to 3,299 Sq. Ft.	152 Units	$1,172.30 Per Unit	178,190.08
3	2,700 Sq. Ft. to 2,999 Sq. Ft.	100 Units	$1,114.17 Per Unit	111,416.76
4	2,400 Sq. Ft. to 2,699 Sq. Ft.	148 Units	$1,110.31 Per Unit	164,325.16
5	2,100 Sq. Ft. to 2,399 Sq. Ft.	0 Units	N/A	0.00
6	1,800 Sq. Ft. to 2,099 Sq. Ft.	0 Units	N/A	0.00
7	< 1,800 Sq. Ft.	0 Units	N/A	0.00
Developed Property		***434 Units***	***NA***	***$495,775.80***
Undeveloped Property		***43.87 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**434 Units**		**$495,775.80**

https://calschools.sharepoint.com/cfs/unregulated/lake elsinore/developer revenue/cfd admin/cfd no. 99-1/fy 2026-27/leusd_cfd 99-1_fy20262027_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

Eleventh Draft
December 15, 1998

RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 99-1 OF LAKE ELSINORE UNIFIED SCHOOL DISTRICT

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes in Lake Elsinore Unified School District ("School District") Community Facilities District No. 99-1 ("CFD No. 99-1"). An Annual Special Tax shall be levied on and collected in CFD No. 99-1 each Fiscal Year, in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 99-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

SECTION A
DEFINITIONS

The terms hereinafter set forth have the following meanings:

"**Acreage**" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or as calculated from the applicable Assessor's Parcel Map by the Board.

"**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.

"**Actual Product Quotient**" means the amount of that name derived by the calculations set forth in Section E.1. below.

"**Additional Assigned Annual Special Tax**" means the Special Tax of that name described in Section E below.

"**Administrative Expenses**" means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 99-1 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the expenses of collecting delinquencies, the administration of CFD No. 99-1 including the Bonds, the payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 99-1, and costs otherwise incurred in order to carry out the authorized purposes of CFD No. 99-1.

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

"**Annual Special Tax Requirement**" means the amount required in any Fiscal Year to pay: (i) the debt service on all Bonds and other periodic costs on the Bonds or other obligations of CFD No. 99-1, (ii) Administrative Expenses of CFD No. 99-1, (iii) the costs associated with the release of funds from an escrow account, (iv) any amount required to establish or replenish any reserve funds established in association with the Bonds or other obligations of CFD No. 99-1, (v) lease payments for existing or future Facilities, and (vi) the accumulation of funds reasonably required for future

debt service or for the acquisition, construction, expansion, or rehabilitation of existing or future Facilities.

"**Assessor's Parcel**" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 99-1.

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

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

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

"**Board**" means the Governing Board of Lake Elsinore Unified School District or its designee as the legislative body of CFD No. 99-1.

"**Bonds**" means any obligation to repay a sum of money, including obligations in the form of Mello-Roos Special Tax Bonds; notes; loans from government agencies, banks, other financial institutions, private businesses, or individuals; long-term contracts; or any other obligations, including any refunding thereof, which may be incurred by CFD No. 99-1 or the School District.

"**Building Permit**" means a permit for the construction of a residential structure. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

"**Building Square Feet**" or "**BSF**" means the square footage of assessable internal living space, exclusive of garages or other structures not used as living space, as determined by reference to the building permit application for such Assessor's Parcel.

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

"**CFD No. 99-1**" means Community Facilities District No. 99-1 established by the School District under the Act.

"**Commercial/Industrial Property**" means all Assessor's Parcels for which a building permit has been issued for the construction or installation of commercial/industrial structures not intended for human habitation and for which no Building Permit has been issued.

"**County**" means the County of Riverside.

"**Cumulative Mello-Roos Bond Proceeds**" means the amount of that name described in Section F below.

"**Developed Property**" means all Assessor's Parcels for which a Building Permit was issued on or before January 1 of the prior Fiscal Year.

"**Equivalent Dwelling Unit**" or "**EDU**" means the factor assigned to a Unit pursuant to Table 2.

"**Exempt Property**" means all Assessor's Parcels designated as being exempt from Special Taxes in Section J.

"**Facilities**" means those school facilities (including land, equipment, furniture and technology) and other facilities which the School District is authorized by law to construct, own or operate.

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

"**Final Map**" means that portion of a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates individual lots or authorizes the development of a Unit for which a Building Permit could be issued.

"**Index**" means the Marshall & Swift Western Region Class D Wood Frame Index, or if the Marshall & Swift Western Region Class D Wood Frame Index ceases to be published, a reasonably comparable index determined by the Board to estimate changes in school construction costs, or in the absence of such an index, the Engineering News Record, Construction Cost Index (Los Angeles Area) published by McGraw-Hill, Inc.

"**Inflator**" means the percentage change in the Index as measured between the Index published in December of the prior Calendar Year and the Index published in December of the Calendar Year immediately preceding the prior Calendar Year.

"**Maximum Special Tax**" means the maximum Special Tax, determined in accordance with Section C, that can be levied by CFD No. 99-1 in any Fiscal Year on any Assessor's Parcel.

"**Mello-Roos Special Tax Bonds**" means any bonded indebtedness authorized to be issued pursuant to the Act and secured by Special Taxes of CFD No. 99-1.

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

"**Project Obligation**" means the amount of that name described in Section F below.

"**Project Units**" means the amount of that name described in Section F below.

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

"**Special Tax**" means any of the special taxes authorized to be levied by CFD No. 99-1 pursuant to the Act.

"**Target Product Quotient**" means 0.90136.

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

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

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

"**Unit Obligation**" means $6,000 per Unit in Calendar Year 1999. In Calendar Year 2000 and in each Calendar Year thereafter, the Unit Obligation shall be increased by the greater of (i) two percent (2.00%) or (ii) the Inflator.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, beginning with Fiscal Year 1999-2000, all Assessor's Parcels within CFD No. 99-1 shall be classified as Developed Property, Undeveloped Property, or Exempt Property.

SECTION C
MAXIMUM SPECIAL TAXES

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property or Undeveloped Property in any Fiscal Year shall be the amount determined by the sum of (i) the application of the Assigned Annual Special Tax, as set forth in Section D and subject to reduction as provided in Section F and (ii) the application of the Additional Assigned Annual Special Tax, as set forth in Section E and subject to reduction as provided in Section F.

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. <u>Developed Property</u>

   a. **Assigned Annual Special Tax for New Developed Property**

      The Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be determined pursuant to Table 1 below for Fiscal Year 1999-2000. On each July 1, commencing July 1, 2000, the Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be increased by the greater of (i) two percent (2.00%) or (ii) the Inflator.

TABLE 1

BSF	Assigned Annual Special Tax Fiscal Year 1999-2000
> 3,300	$696.70 per Unit
3,000 - 3,300	$663.52 per Unit
2,700 - 2,999	$630.35 per Unit
2,400 - 2,699	$597.17 per Unit
2,100 - 2,399	$564.00 per Unit
1,800 - 2,099	$530.82 per Unit
< 1,800	$497.64 per Unit

b. Assigned Annual Special Tax for Existing Developed Property

Each July 1, commencing the July 1 immediately following the Fiscal Year in which the Assessor's Parcel was first classified as Developed Property, the Assigned Annual Special Tax applicable to each such Assessor's Parcel shall be increased by two percent (2.00%).

2. Undeveloped Property

The Assigned Annual Special Tax applicable to an Assessor's Parcel of Undeveloped Property shall be $0.00 per acre of Acreage for Fiscal Year 1999-2000.

SECTION E
ADDITIONAL ASSIGNED ANNUAL SPECIAL TAX

1. Test for Additional Assigned Annual Special Tax

An Annual Special Tax may only be levied pursuant to Step Two of Section G in Fiscal Years in which the Actual Product Quotient is less than the Target Product Quotient. The Target Product Quotient is 0.90136. The Actual Product Quotient is calculated as follows:

Step One: Assign an EDU to each Unit located on Developed Property pursuant to Table 2 below.

TABLE 2

BSF	EDU
> 3,300	1.0000 per Unit
3,000 - 3,300	0.9524 per Unit
2,700 - 2,999	0.9048 per Unit
2,400 - 2,699	0.8571 per Unit
2,100 - 2,399	0.8095 per Unit
1,800 - 2,099	0.7619 per Unit
< 1,800	0.7143 per Unit

Step Two: Sum all the EDUs in CFD No. 99-1.

Step Three: Divide the result of Step Two by the number of Units located on Developed Property. The result is the Actual Product Quotient.

2. **Developed Property**

a. **Additional Assigned Annual Special Tax for New Developed Property**

The Additional Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be determined pursuant to Table 3 below for Fiscal Year 1999-2000. On each July 1, commencing July 1, 2000, the Additional Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be increased by the greater of (i) two percent (2.00%) or (ii) the Inflator.

TABLE 3

BSF	Additional Assigned Annual Special Tax Fiscal Year 1999-2000
> 3,300	$0.00 per Unit
3,000 - 3,300	$0.00 per Unit
2,700 - 2,999	$0.00 per Unit
2,400 - 2,699	$30.78 per Unit
2,100 - 2,399	$63.95 per Unit
1,800 - 2,099	$97.13 per Unit
< 1,800	$130.31 per Unit

a. Additional Assigned Annual Special Tax for Existing Developed Property

Each July 1, commencing the July 1 immediately following the Fiscal Year in which the Assessor's Parcel was first classified as Developed Property, the Additional Assigned Annual Special Tax Applicable to each such Assessor's Parcel shall be increased by two percent (2.00%).

3. Undeveloped Property

The Additional Assigned Annual Special Tax applicable to an Assessor's Parcel of Undeveloped Property shall be $0.00 per acre of Acreage for Fiscal Year 1999-2000.

SECTION F
REDUCTION OF SPECIAL TAXES

1. Test for Reduction of Special Taxes

At the time any Mello-Roos Special Tax Bonds are issued by CFD No. 99-1, the Board shall reasonably calculate the Project Units, Project Obligation, and Cumulative Mello-Roos Bond Proceeds as described in this Section F.1. If the Project Obligation is greater than the Cumulative Mello-Roos Bond Proceeds at the time any Mello-Roos Special Tax Bonds are issued by CFD No. 99-1, the Special Taxes shall not be reduced at that time. If the Project Obligation is less than or equal to the Cumulative Mello-Roos Bond Proceeds at the time any Mello-Roos Special Tax Bonds are issued, the Special Taxes shall be reduced as described in Section F.2. below.

a. **Project Units**

At the time any Mello-Roos Special Tax Bonds are issued by CFD No. 99-1, the Project Units shall be (i) 509 Units if Final Maps have not been recorded for all Taxable Property in CFD No. 99-1 or (ii) the number of Units which could be constructed on all the Taxable Property in CFD No. 99-1 based upon current zoning restrictions if Final Maps have been recorded for all Taxable Property in CFD No. 99-1.

b. **Project Obligation**

At the time any Mello-Roos Special Tax Bonds are issued by CFD No. 99-1, the Project Obligation shall be calculated as the product of (i) the Unit Obligation for the Calendar Year in which such Mello-Roos Special Tax Bonds are being issued by CFD No. 99-1 and (ii) the Project Units.

c. **Cumulative Mello-Roos Bond Proceeds**

At the time any Mello-Roos Special Tax Bonds are issued by CFD No. 99-1, the Cumulative Mello-Roos Bond Proceeds shall be calculated as the sum of all the proceeds allocated to fund Facilities as derived from the issuance of all the Mello-Roos Special Tax Bonds issued by CFD No. 99-1, including the Mello-Roos Special Tax Bonds being issued by CFD No. 99-1 at the time of this calculation. The Cumulative Mello-Roos Bond Proceeds shall exclude proceeds of Mello-Roos Special Tax Bonds used or intended to be used to pay debt service on any obligation, to satisfy any reserve requirement, to pay costs of the issuance of the Mello-Roos Special Tax Bonds, or to pay Administrative Expenses. Earnings on proceeds of Mello-Roos Special Tax Bonds shall not be considered Cumulative Mello-Roos Bond Proceeds. For purposes of this calculation, all proceeds of the Mello-Roos Special Tax Bonds shall be adjusted to the current Calendar Year at the time of this calculation from each applicable issue date of such Mello-Roos Special Tax Bonds based upon the greater of (i) two percent (2.00%) or (ii) the Inflator for each applicable Calendar Year.

2. **Special Tax Reduction**

If Special Taxes are to be reduced based upon the determinations made pursuant to Section F.1. above, then the Assigned Annual Special Tax and Additional Assigned Annual Special Tax applicable to each Assessor's Parcel shall be reduced by the same percentage. The Assigned Annual Special Taxes and Additional Assigned Annual Special Taxes shall be reduced such that the amount of Annual Special Taxes which may be levied on Taxable Property, net of Administrative Expenses, shall be 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding obligations of CFD No. 99-1 in each future Fiscal Year.

SECTION G
METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAXES

Commencing Fiscal Year 1999-2000 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel, as set forth in Section D and subject to reduction as provided in Section F.

Step Two: If the sum of the amounts levied in Step One is less than the Annual Special Tax Requirement and the Actual Product Quotient is less than the Target Product Quotient, the Board shall additionally levy an Annual Special Tax Proportionately on each Assessor's Parcel of Developed Property up to the applicable Additional Assigned Annual Special Tax, as set forth in Section E and subject to reduction as provided in Section F, to satisfy the Annual Special Tax Requirement.

SECTION H
PREPAYMENT OF ANNUAL SPECIAL TAXES

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

1. **Prior to Issuance of Bonds**

Prior to the issuance of Bonds, the Prepayment Amount for each applicable Assessor's Parcel in Calendar Year 1999 shall be determined by reference to Table 4.

TABLE 4

BSF	Prepayment Amount Calendar Year 1999
> 3,300	$6,661.89 per Unit
3,000 - 3,300	$6,344.66 per Unit
2,700 - 2,999	$6,027.42 per Unit
2,400 - 2,699	$6,000.00 per Unit
2,100 - 2,399	$6,000.00 per Unit
1,800 - 2,099	$6,000.00 per Unit
< 1,800	$6,000.00 per Unit

In Calendar Year 2000 and in each Calendar Year thereafter, the Prepayment Amount applicable to an Assessor's Parcel shall be increased by the greater of (i) two percent (2.00%) or (ii) the Inflator.

2. **Subsequent to Issuance of Bonds**

Subsequent to the issuance of Bonds, the Prepayment Amount for each applicable Assessor's Parcel shall be determined pursuant to the following formula:

Prepayment Amount applicable to Assessor's Parcel, calculated pursuant to Section H.1. above	
plus	A. Redemption Premium
plus	B. Defeasance
plus	C. Prepayment Fees and Expenses
less	D. Reserve Fund Credit
less	E. Regularly Retired Principal Credit
equals	Prepayment Amount

Detailed explanations of items A through E follow:

A. Redemption Premium

The Redemption Premium is calculated by multiplying (i) the principal amount of the Bonds to be redeemed with the proceeds of the Prepayment Amount by (ii) the applicable redemption premium, if any, on the Bonds to be redeemed.

B. Defeasance

The Defeasance is the amount needed to pay interest on the portion of the Bonds to be redeemed with the proceeds of the Prepayment Amount until the earliest call date of the Bonds to be redeemed, net of interest earnings to be derived from the reinvestment of the Prepayment Amount until the redemption date of the portion of the Bonds to be redeemed with the Prepayment Amount. Such amount of interest earnings will be calculated reasonably by the Board.

C. Prepayment Fees and Expenses

The Prepayment Fees and Expenses are the costs of the computation of the Prepayment Amount and an allocable portion of the costs of redeeming Bonds and recording any notices to evidence the prepayment and the redemption, as calculated reasonably by the Board.

D. Reserve Fund Credit

The Reserve Fund credit, if any, shall be calculated as the reduction in the applicable reserve fund requirements resulting from the redemption of Bonds with the Prepayment Amount.

E. Regularly Retired Principal Credit

The Regularly Retired Principal Credit is the total regularly scheduled retirement of principal that has occurred with respect to the Assessor's Parcel. For purposes of this calculation, it shall be assumed that the Annual Special Taxes actually collected from each Assessor's Parcel in any Fiscal Year are applied prorata to the regularly scheduled principal payment on the outstanding Bonds in the immediately following Fiscal Year based on each Assessor's Parcel's share of the total Annual Special Taxes which are actually collected from all Taxable Property in the current Fiscal Year and are applied to such regularly scheduled principal payment in the immediately following Fiscal Year. In no event shall any Annual Special Taxes determined to have been used to make a regularly scheduled principal payment on the Bonds be adjusted for any increase in any cost index or other basis subsequent to the date of the applicable principal payment.

With respect to an Annual Special Tax obligation that is prepaid, the Board shall indicate in the records of CFD No. 99-1 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act within thirty (30) days of receipt of such prepayment of the Annual Special Tax obligation, to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Taxes shall cease.

SECTION I
TERMINATION OF SPECIAL TAX

The Annual Special Tax shall not be levied for a period greater than 30 Fiscal Years on any given Assessor's Parcel of Developed Property.

SECTION J
EXEMPTIONS

The Board shall not levy a Special Tax on (i) Assessor's Parcels owned by the State of California, Federal or other local governments except as otherwise provided in Sections 53317.3, 53317.5 and 53340.1 of the Government Code, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, (iv) Assessor's Parcels of Commercial/Industrial Property, or (v) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

SECTION K
APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. A representative(s) of CFD No. 99-1 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

SECTION L
MANNER OF COLLECTION

Excluding delinquent Annual Special Taxes, Annual Special Taxes shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes.

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Exhibit B

CFD Boundary Map

SHEET 1 OF 1

PROPOSED BOUNDARIES OF
LAKE ELSINORE UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
RIVERSIDE COUNTY
STATE OF CALIFORNIA

(1) Filed in the office of the Clerk of the Board of Trustees this 19 day of January, 1999.

Jeanie Corral
Clerk of the Board of Trustees

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 99-1, Riverside County, State of California, was approved by the Board of Trustees at a regular meeting thereof, held on this 19 day of January, 1999, by its Resolution No. 1998-99-041.

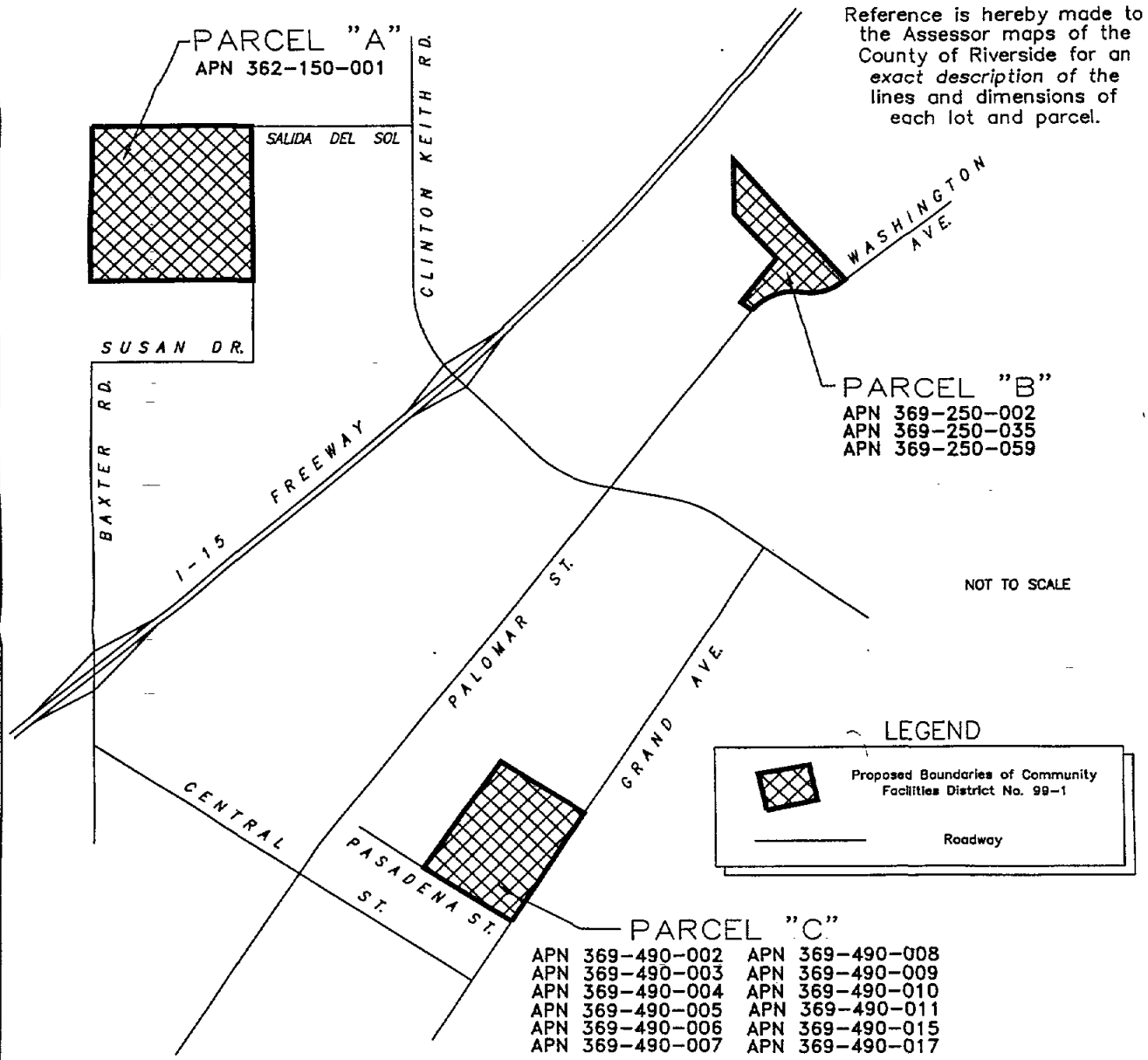
Jeanie Corral
Clerk of the Board of Trustees

(3) Filed this 11th day of FEB., 1999, at the hour of 8:00 o'clock A m, in Book 44 of Maps of Assessment and Community Facilities Districts at page 81 and as Instrument No. 056844 in the office of the County Recorder of Riverside County, State of California. FEE: $6.00

GARY L. ORSO By D. Regan
County Recorder of Riverside County



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



SHEET 1 OF 1

AMENDED BOUNDARIES OF
LAKE ELSINORE UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 99-1
RIVERSIDE COUNTY
STATE OF CALIFORNIA

This map amends the boundary map for Lake Elsinore Unified School District Community Facilites Distict no. 99-1, Riverside County, State of California, prior recorded at Book 44 of Maps of Assessment and Community Facilities Districts at Page 81, as Document No. 1999-056844, in the office of the County Recorder for the County of Riverside, State of California.

(1) Filed in the office of the Clerk of the Board of Trustees this 2 day of March, 1999.

Jeanie Corral
Clerk of the Board of Trustees

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 99-1, Riverside County, State of California, was approved by the Board of Trustees at a regular meeting thereof, held on this 2 day of March, 1999, by its Resolution No. 1998-99-049

Jeanie Corral
Clerk of the Board of Trustees

(3) Filed this 8th day of MARCH, 1999, at the hour of 8 o'clock A m, in Book 44 of Maps of Assessment and Community Facilities Districts at page 84 and as Instrument No. 094150 in the office of the County Recorder of Riverside County, State of California. FEE: $ 6.00

GARY L. ORSO
County Recorder of Riverside County
By S Hagen, Deputy

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

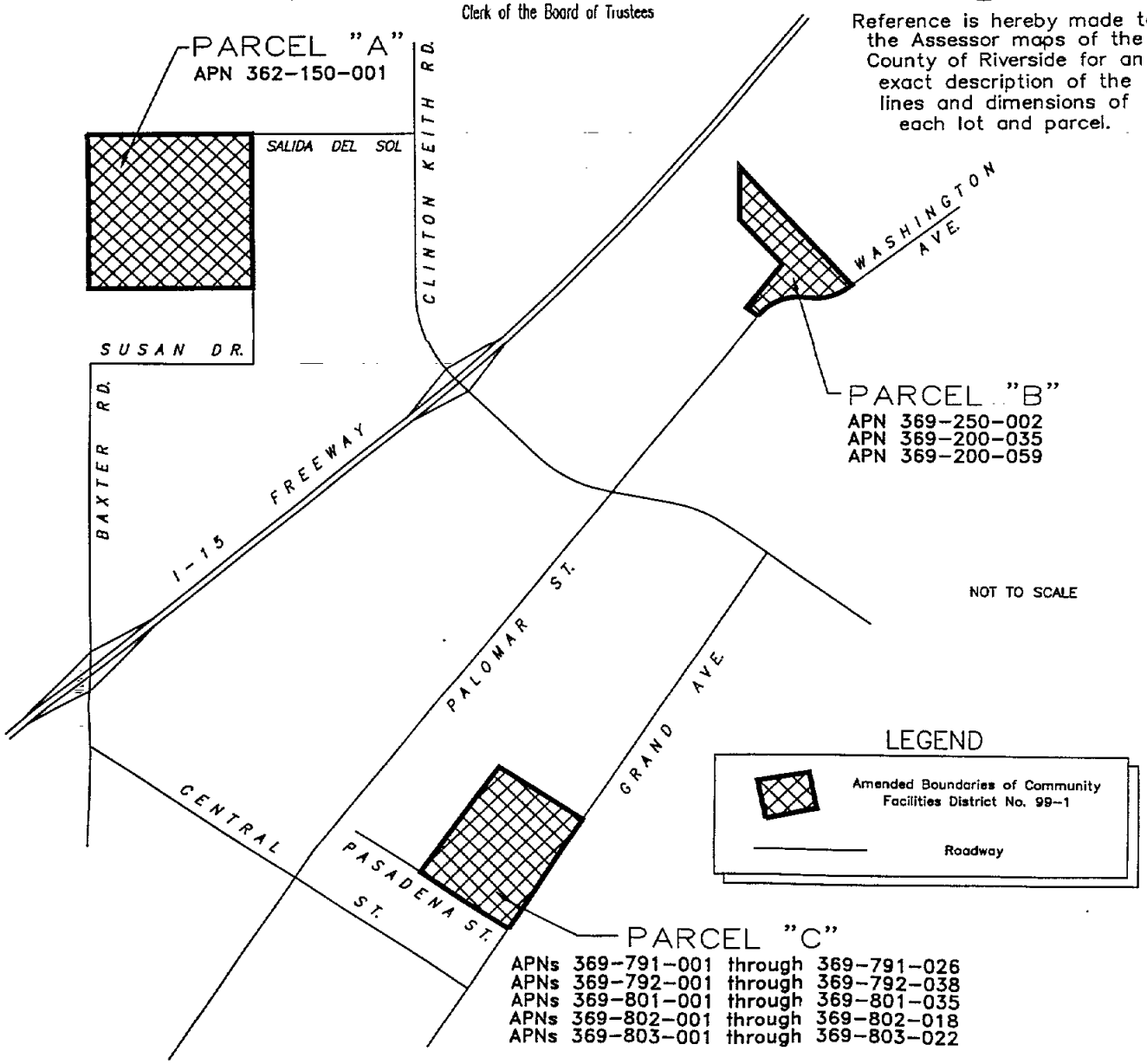


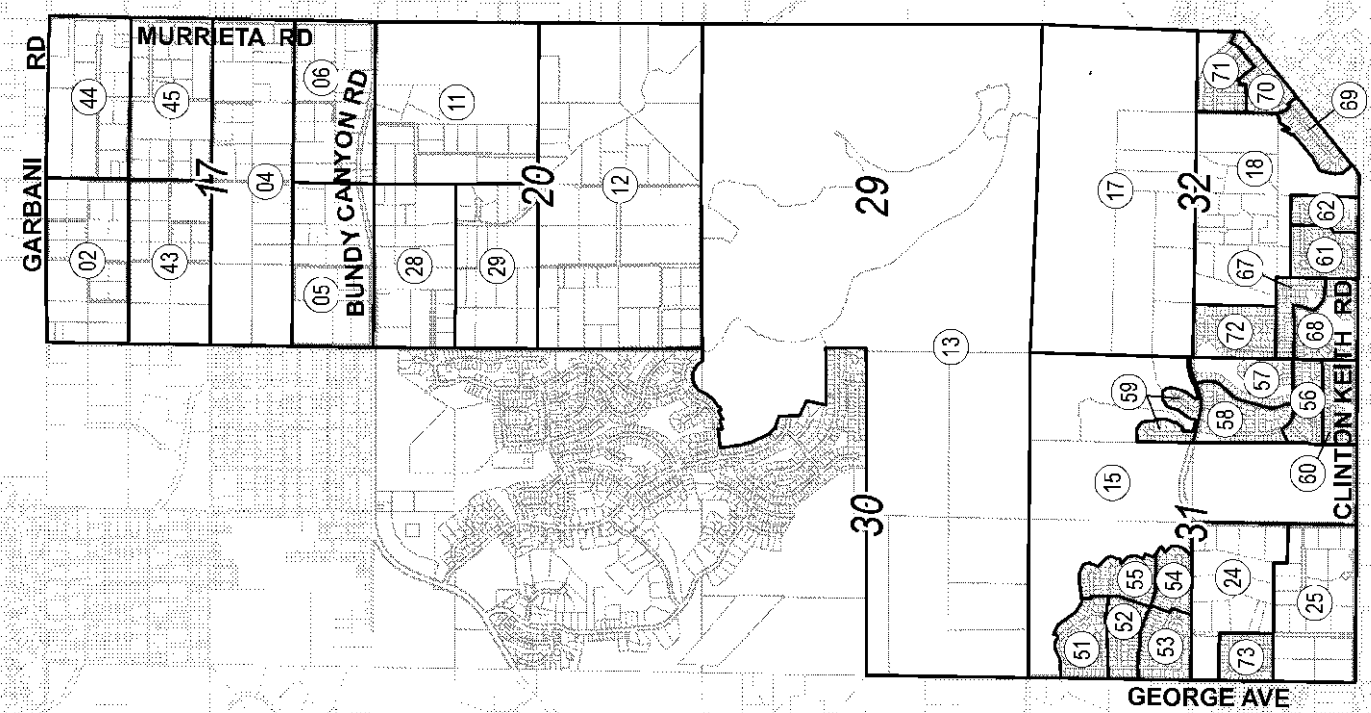
Exhibit C

Assessor's Parcel Maps

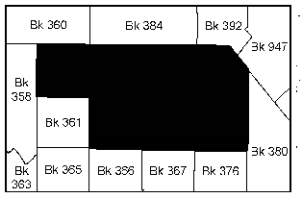
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362

MAP INDEX 1 OF 4



1 " = 2,000 '



Date	Old Number	New Number
1/1/2000	3	43 45
1/1/2000	18	15

ASSESSOR'S MAP BK362
Riverside County, Calif.

jasantos

Jan 2017

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

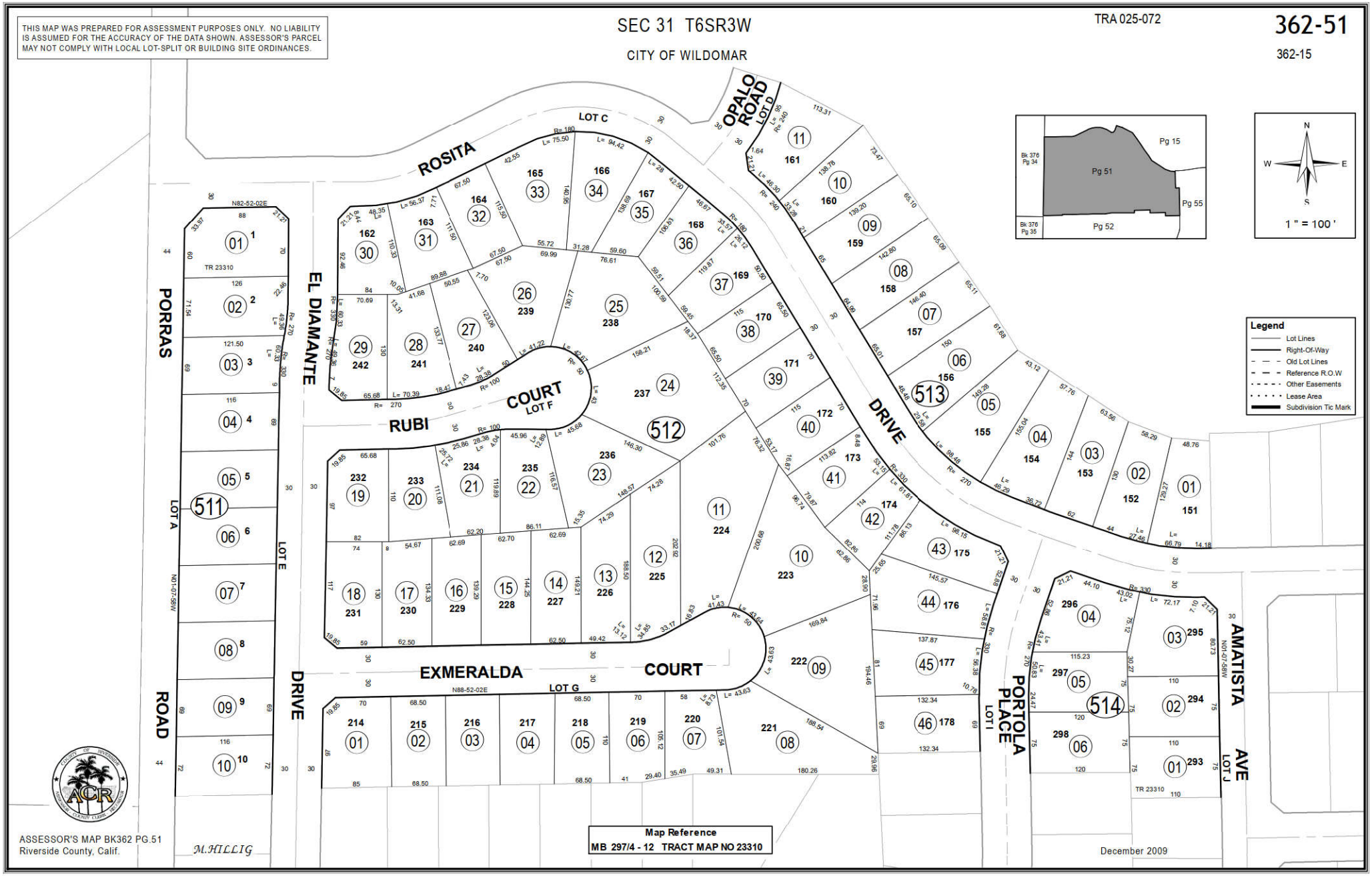
SEC 31 T6SR3W

CITY OF WILDOMAR

TRA 025-072

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362-15

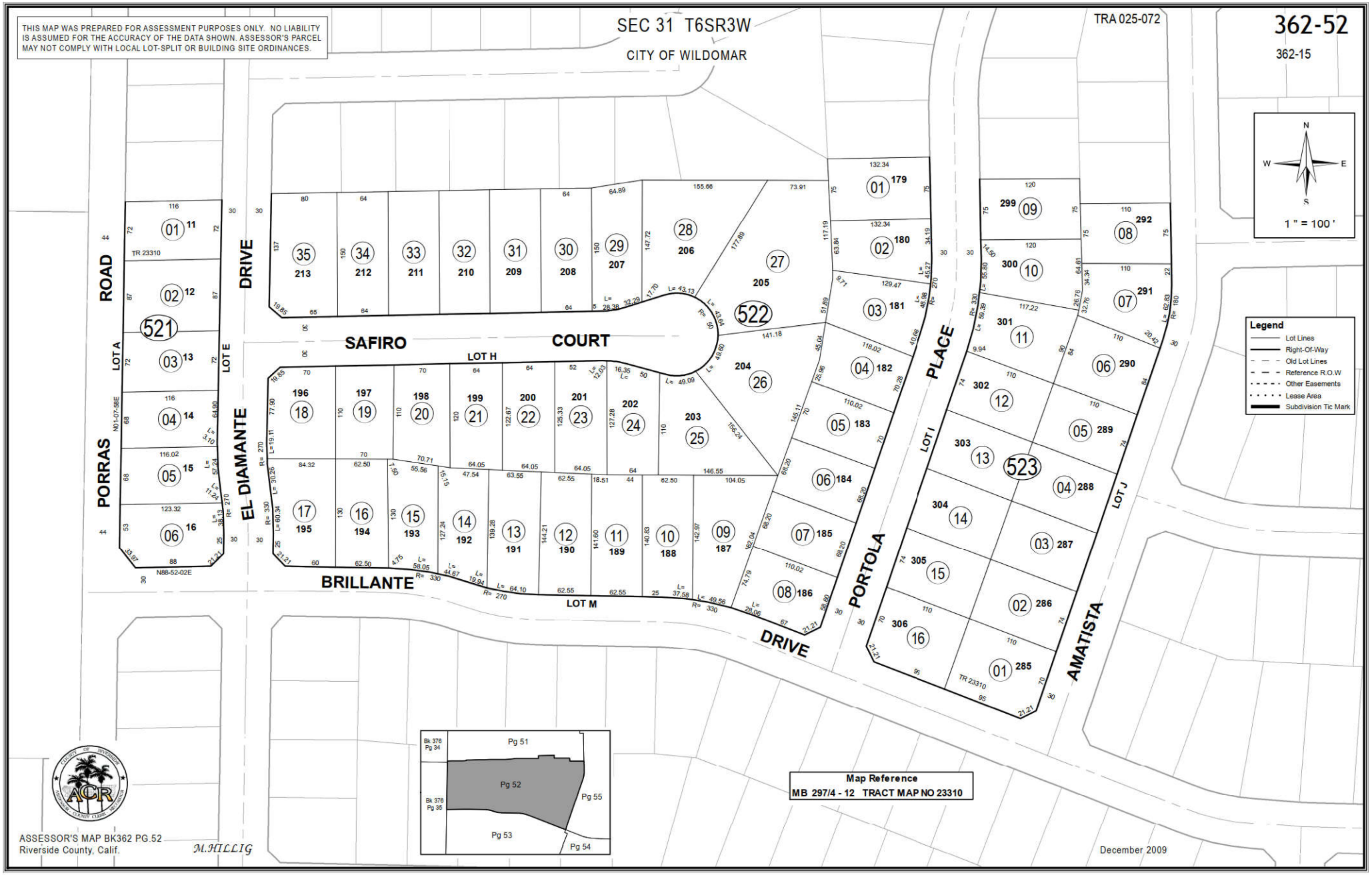


Map Reference
MB 297/4 - 12 TRACT MAP NO 23310

ASSESSOR'S MAP BK362 PG.51
Riverside County, Calif.

M.HILLIG

December 2009


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SEC 31 T6SR3W
CITY OF WILDOMAR
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1 " = 100 '
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PORRAS ROAD
EL DIAMANTE DRIVE
SAFIRO COURT
BRILLANTE DRIVE
PORTOLA PLACE
AMATISTA
LOT A
LOT E
LOT H
LOT I
LOT J
LOT M
TR 23310
521
522
523
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
Map Reference
MB 297/4 - 12 TRACT MAP NO 23310
Pg 51
Pg 52
Pg 53
Pg 54
Pg 55
Bk 376 Pg 34
Bk 376 Pg 35
ASSESSOR'S MAP BK362 PG.52
Riverside County, Calif.
M.HILLIG
December 2009

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.

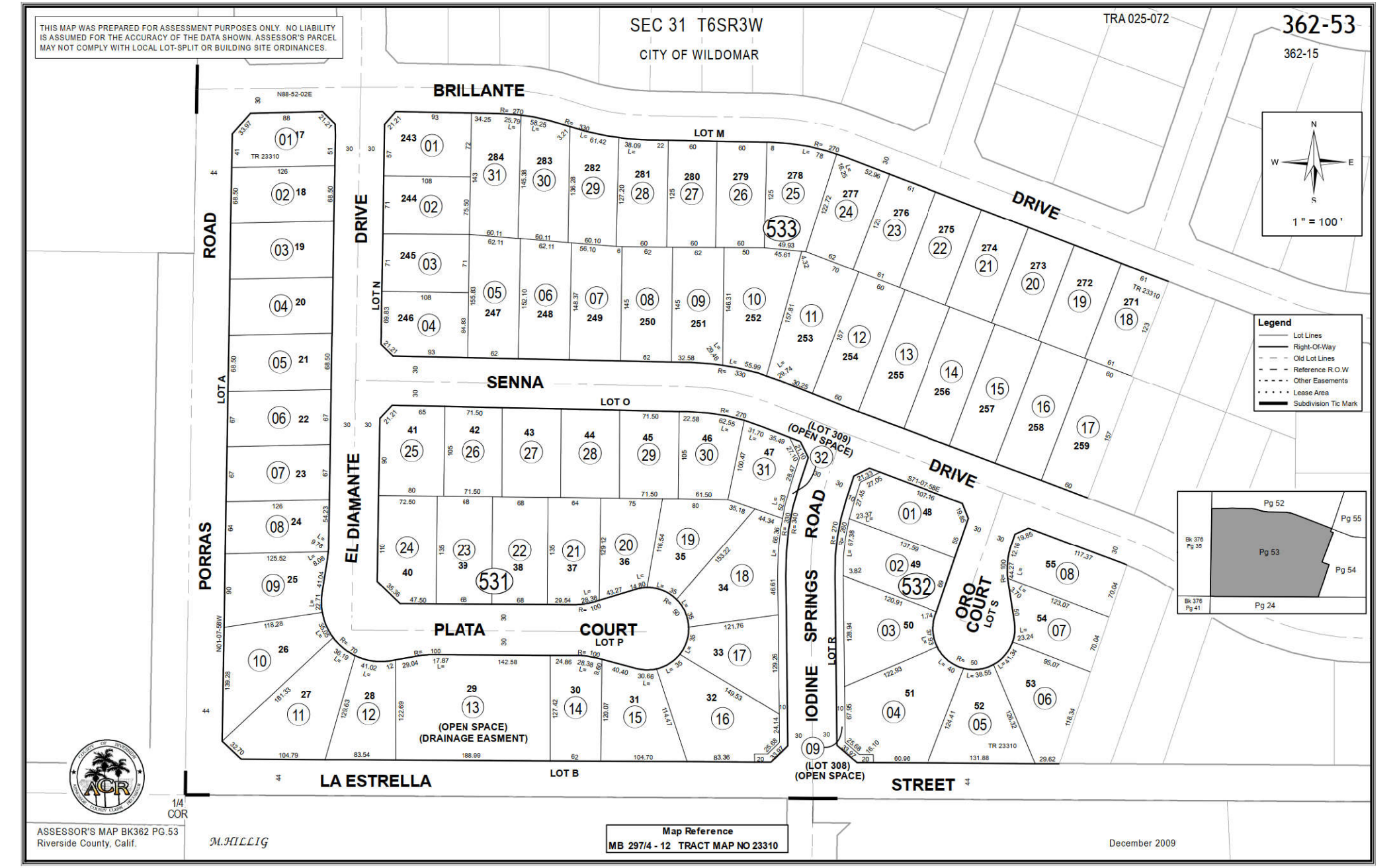
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CITY OF WILDOMAR

TRA 025-072

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ASSESSOR'S MAP BK362 PG.53
Riverside County, Calif.

M.HILLIG

Map Reference
MB 297/4 - 12 TRACT MAP NO 23310

December 2009

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.

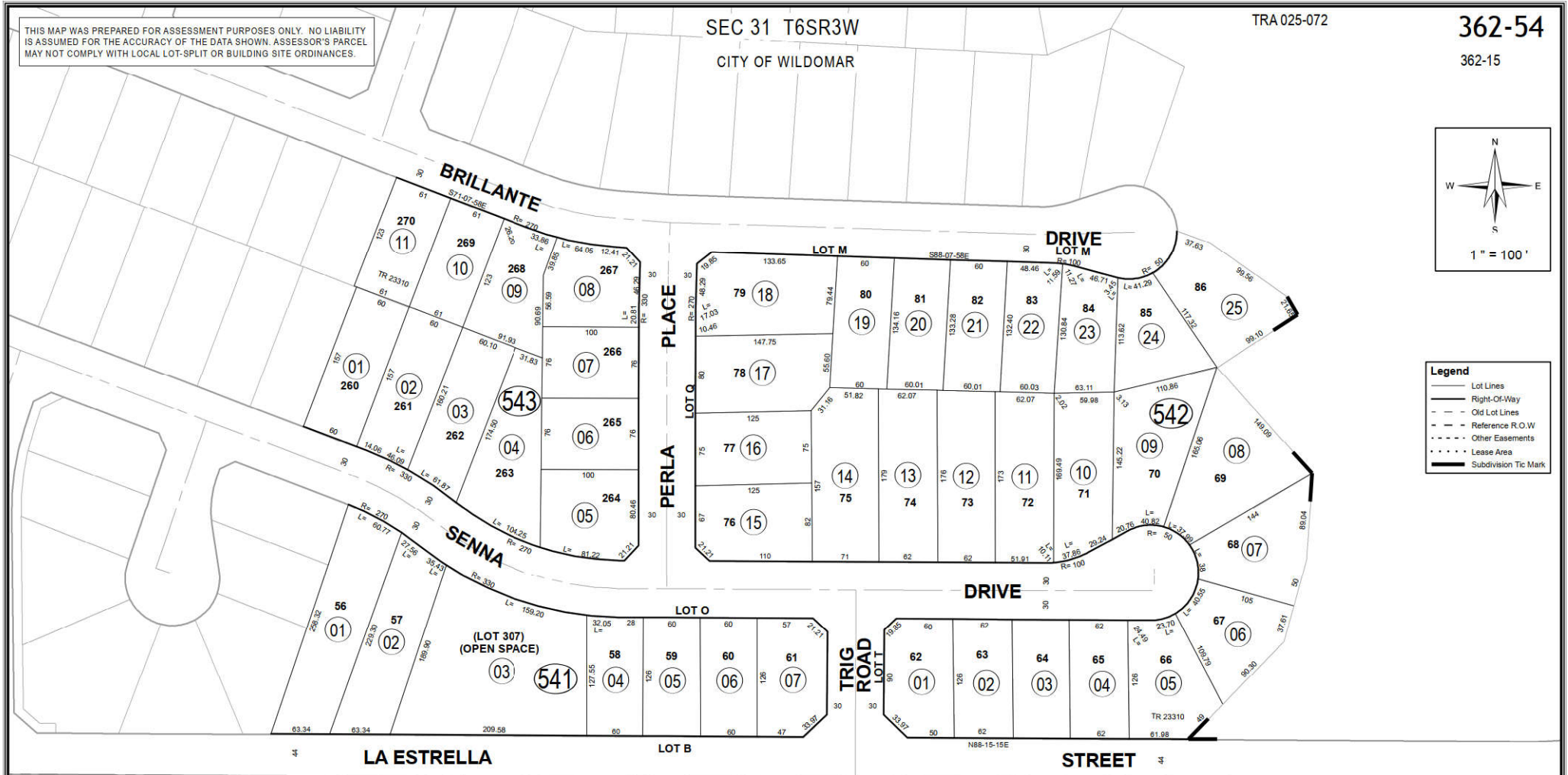
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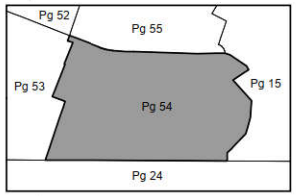
CITY OF WILDOMAR

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Map Reference
MB 297/4 - 12 TRACT MAP NO 23310

ASSESSOR'S MAP BK362 PG.54
Riverside County, Calif.

M.HILLIG

December 2009

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

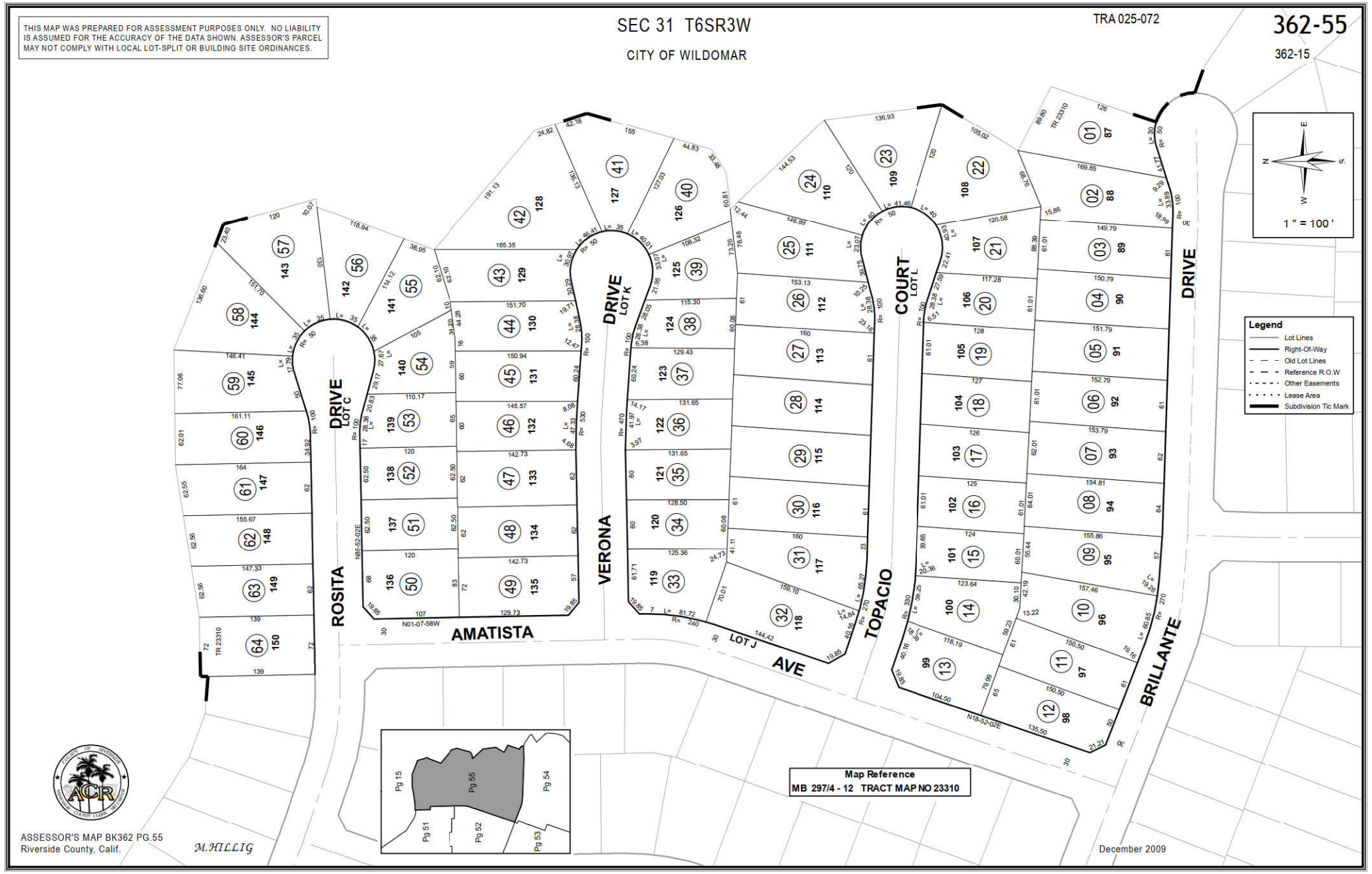
SEC 31 T6SR3W

CITY OF WILDOMAR

TRA 025-072

362-55

362-15



ASSESSOR'S MAP BK362 PG.55
Riverside County, Calif.

M.HILLIG

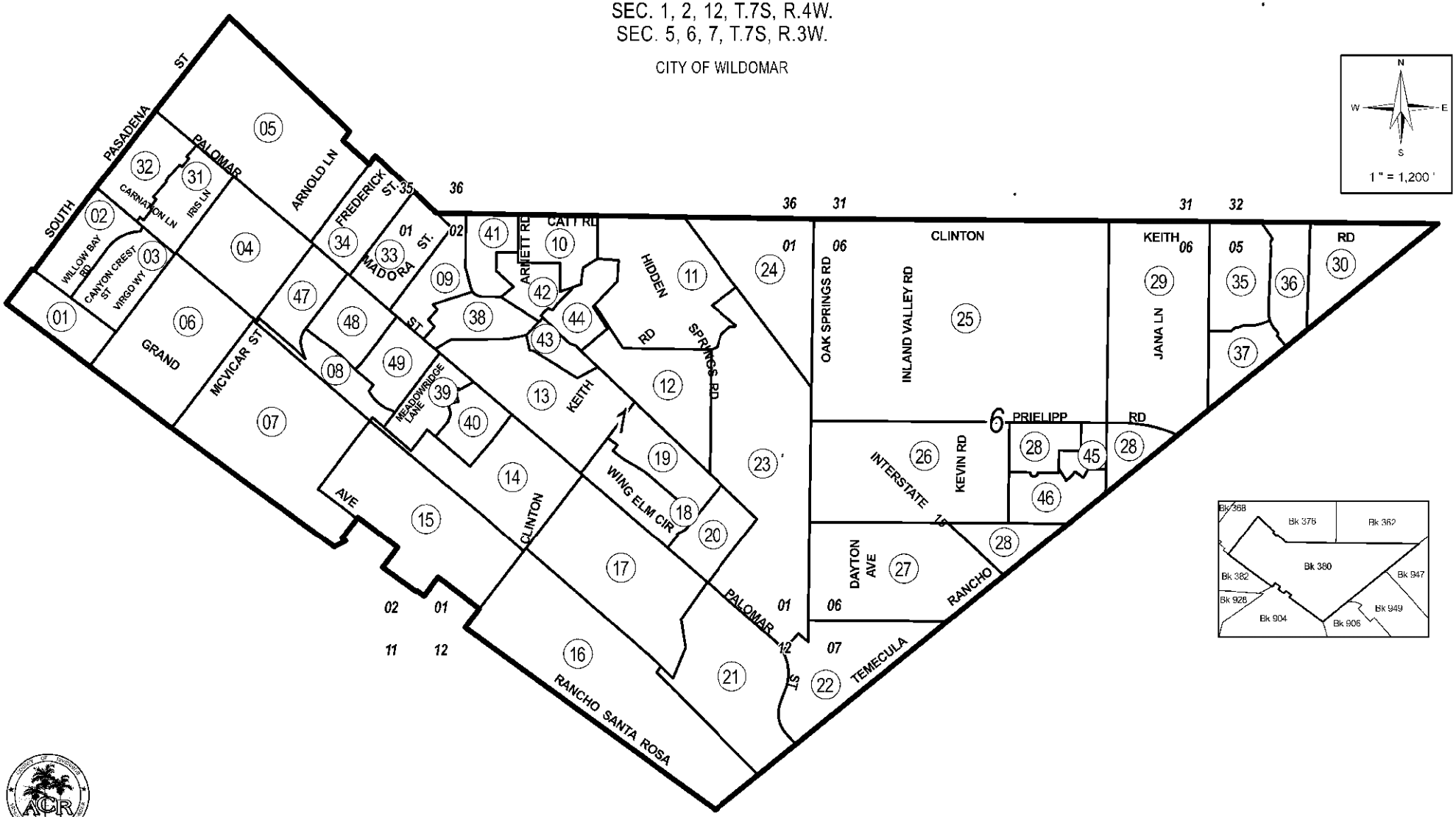
December 2009

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

CITY OF WILDOMAR

380

MAP INDEX 1 OF 1



ASSESSOR'S MAP BK380
Riverside County, Calif.

jasantos

May 2016

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

POR.PROTRACTED SEC. 35 T.6S.,R.4W
POR.PROTRACTED SEC. 2 T.7S.,R.4W

T.R.A. 065-146

380-02

369-80



ASSESSOR'S MAP BK380 PG.02
Riversice County, Cclif.

MB 275/27-32 TRACT MAP NO. 28516
RS 68/26-31 RECORD OF SURVEY

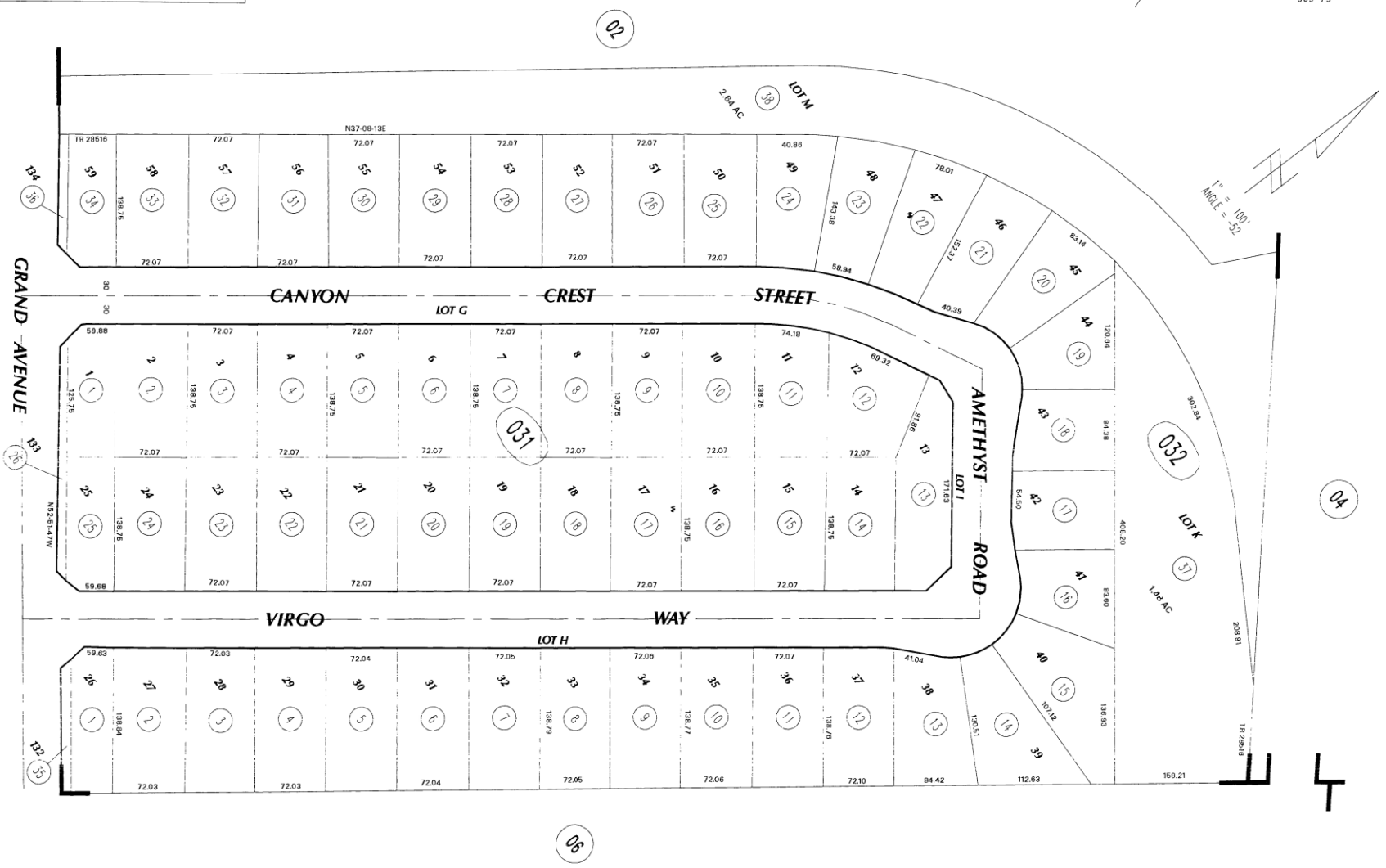
Jun 2001

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.

POR.PROTRACTED SEC. 2 T.7S.,R.4W

T.R.A. 065-146

380-03
369-79



ASSESSOR'S MAP BK380 PG.03
Riverside County, Calif.

MB 275/27-32 TRACT MAP NO. 28516
RS 68/26-31 RECORD OF SURVEY

Jun 2001

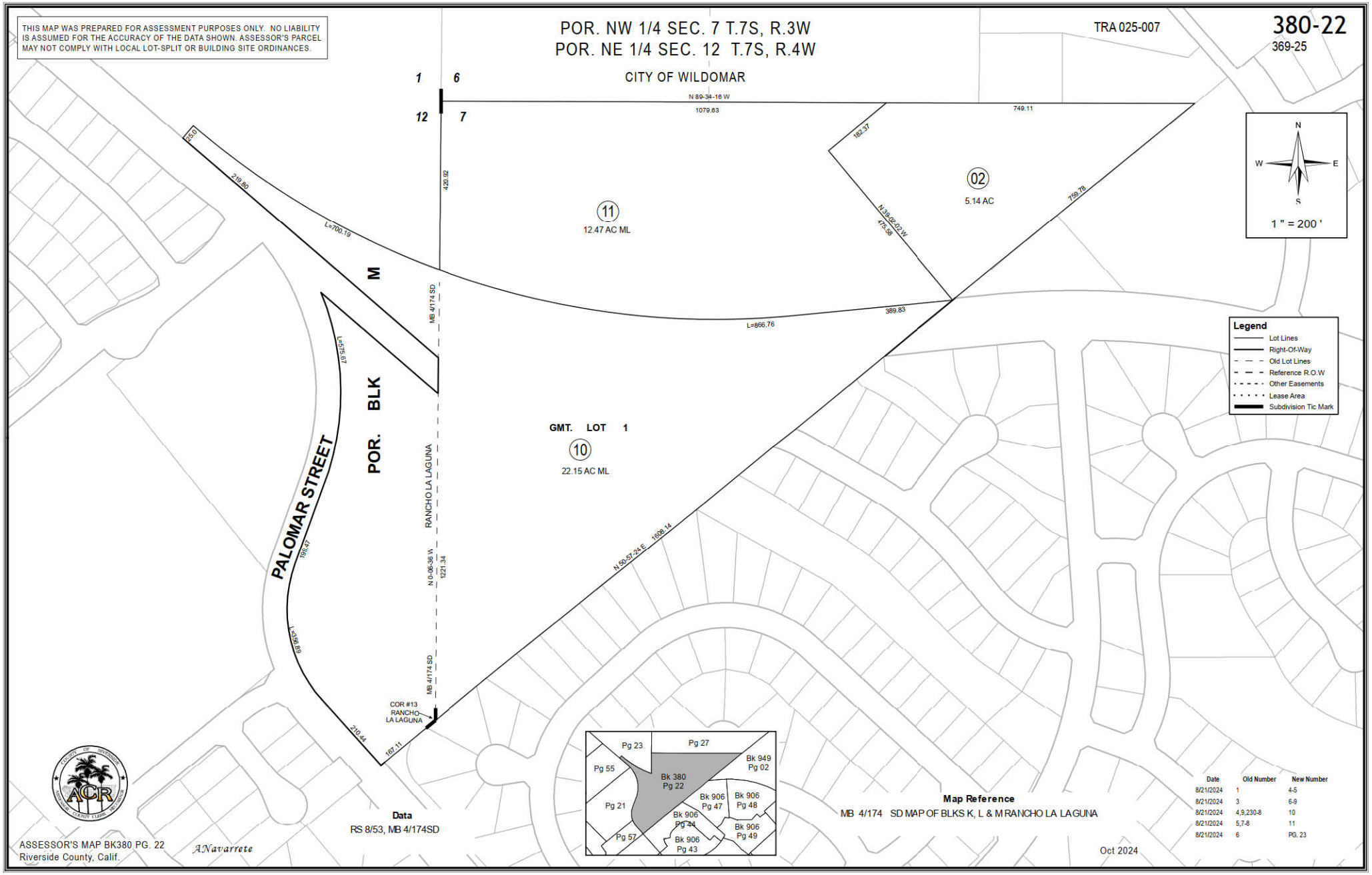

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.
POR. NW 1/4 SEC. 7 T.7S, R.3W
POR. NE 1/4 SEC. 12 T.7S, R.4W
CITY OF WILDOMAR
TRA 025-007
380-22
369-25
1
6
12
7
N 89-34-16 W
1079.63
749.11
182.37
420.92
25.0
219.80
L=700.19
11
12.47 AC ML
02
5.14 AC
N 39-02-02 W
475.09
759.78
1 " = 200 '
N
W
E
S
MB 4/174 SD
L=866.76
389.83
L=575.07
M
POR. BLK
PALOMAR STREET
RANCHO LA LAGUNA
GMT. LOT 1
10
22.15 AC ML
N 0-06-36 W
1221.34
N 50-57-24 E 1698.14
198.47
L=356.80
MB 4/174 SD
COR #13
RANCHO
LA LAGUNA
210.44
167.11
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
Pg 23
Pg 27
Bk 949
Pg 02
Pg 55
Bk 380
Pg 22
Bk 906
Pg 47
Bk 906
Pg 48
Pg 21
Bk 906
Pg 44
Bk 906
Pg 49
Pg 57
Bk 906
Pg 43
Data
RS 8/53, MB 4/174SD
Map Reference
MB 4/174 SD MAP OF BLKS K, L & M RANCHO LA LAGUNA
Date Old Number New Number
8/21/2024 1 4-5
8/21/2024 3 6-9
8/21/2024 4,9,230-8 10
8/21/2024 5,7-8 11
8/21/2024 6 PG. 23
ASSESSOR'S MAP BK380 PG. 22
Riverside County, Calif.
ANavarrete
Oct 2024

Exhibit D

Special Tax Refunding Bonds Series 2007

Debt Service Schedule

Lake Elsinore Unified School District
Community Facilities District No. 99-1
Special Tax Refunding Bonds Series 2007
Debt Service Schedule

Period	Special Tax Refunding Bonds Series 2007		
	Principal	Interest	Total Debt Service
9/1/2019	$160,000.00	$223,575.00	$383,575.00
9/1/2020	177,000.00	214,775.00	$391,775.00
9/1/2021	194,000.00	205,040.00	$399,040.00
9/1/2022	213,000.00	194,370.00	407,370.00
9/1/2023	233,000.00	182,655.00	415,655.00
9/1/2024	254,000.00	169,840.00	423,840.00
9/1/2025	277,000.00	155,870.00	432,870.00
9/1/2026	301,000.00	140,635.00	441,635.00
9/1/2027	326,000.00	124,080.00	450,080.00
9/1/2028	353,000.00	106,150.00	459,150.00
9/1/2029	381,000.00	86,735.00	467,735.00
9/1/2030	412,000.00	65,780.00	477,780.00
9/1/2031	400,000.00	43,120.00	443,120.00
9/1/2032	334,000.00	21,120.00	355,120.00
9/1/2033	50,000.00	2,750.00	52,750.00
Total	**$4,065,000.00**	**$1,936,495.00**	**$6,001,495.00**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

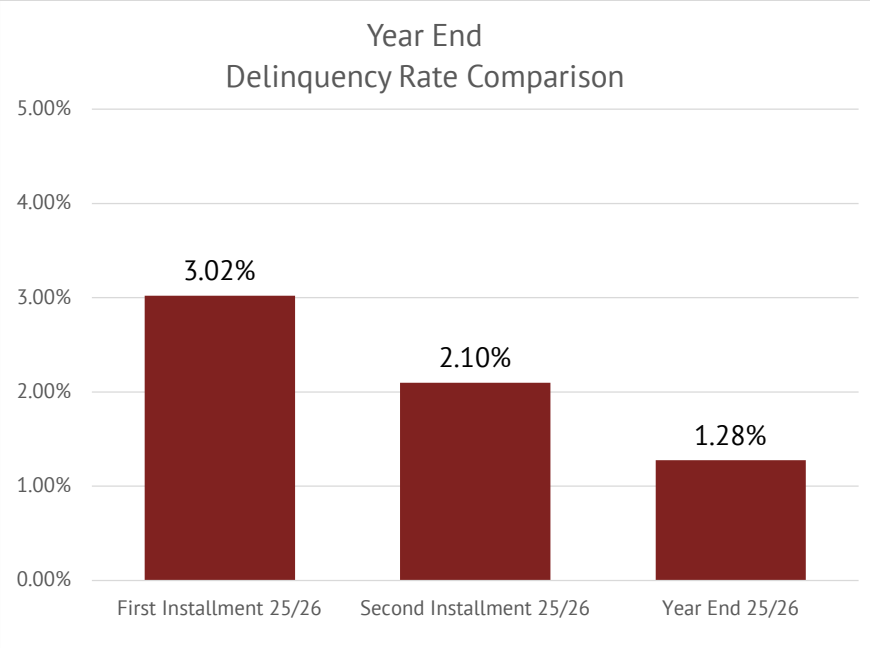
Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Community Facilities District No. 99-1

Summary

Year End

Total Taxes Due June 30, 2026	**$486,056.64**
Amount Paid	**$479,854.49**
Amount Remaining to be Collected	**$6,202.15**
Number of Parcels Delinquent	**7**
Delinquency Rate	**1.28%**



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

Parcels Qualifying for Foreclosure

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

Pursuant to the covenant to foreclose in the Bond Indenture, the District may elect not to go forward on foreclosure proceedings as long as no draw on the Reserve Fund has occurred and remains unreplenished.

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Community Facilities District No. 99-1

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	$449,051.04	5	$445,894.68	$3,156.36	0.70%	$0.00	0.00%
2022/2023	458,026.48	1	457,482.25	544.23	0.12%	0.00	0.00%
2023/2024	467,181.20	5	463,422.87	3,758.33	0.80%	1,049.26	0.22%
2024/2025	476,526.52	8	468,840.99	7,685.53	1.61%	1,070.24	0.22%
2025/2026	486,056.64	7	479,854.49	6,202.15	1.28%	6,202.15	1.28%

Historical Delinquency Rate

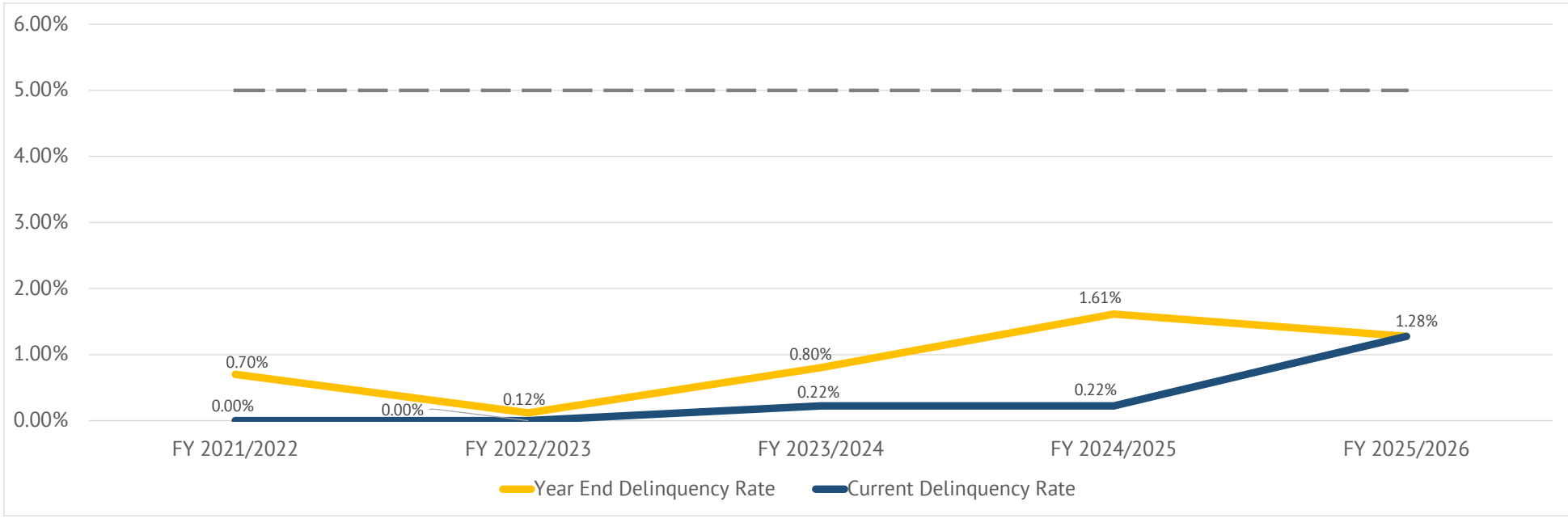


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 99-1

Subfund: 5122377A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$17,465.34	$2,594,591.30	$407,766.86	($2,625,939.94)	$0.00	$393,883.56			BEGINNING BALANCE
07-01-2025	$1,203.19					$395,086.75		Interest	Interest Earnings
07-29-2025					($237.14)	$394,849.61	Riverside County Treasurer	Professional Services	Return funds to Co.Riverside to adjustment tax apportionment Installment Plan/prior Year Collection
08-01-2025	$1,327.00					$396,176.61		Interest	Interest Earnings
08-14-2025		$4,162.99				$400,339.60		Deposit	Special Tax Deposit
08-27-2025				($77,891.38)		$322,448.22		Transfer Out	Transfer To 5122377B Interest Account
08-27-2025				($276,711.96)		$45,736.26		Transfer Out	Transfer To 5122377C Principal Account
09-02-2025	$1,146.79					$46,883.05		Interest	Interest Earnings
10-01-2025	$149.85					$47,032.90		Interest	Interest Earnings
11-03-2025	$150.60					$47,183.50		Interest	Interest Earnings
12-01-2025	$139.86					$47,323.36		Interest	Interest Earnings
12-05-2025			$118,775.01			$166,098.37		Transfer In	Transfer From 5122428S
12-05-2025				($46,883.05)		$119,215.32		Transfer Out	Transfer To 5122377S Surplus Account
01-02-2026	$321.84					$119,537.16		Interest	Interest Earnings
02-02-2026	$339.47					$119,876.63		Interest	Interest Earnings
02-03-2026		$248,984.86				$368,861.49		Deposit	Special Tax Deposit
02-19-2026		$8,244.26				$377,105.75		Deposit	Special Tax Deposit
02-24-2026				($70,265.99)		$306,839.76		Transfer Out	Transfer To 5122377B Interest Account
03-02-2026	$866.48					$307,706.24		Interest	Interest Earnings
03-06-2026				($22,735.00)		$284,971.24		Transfer Out	Transfer To 5122377I Admin Exp Fd
04-01-2026	$805.34					$285,776.58		Interest	Interest Earnings
05-01-2026	$769.50					$286,546.08		Interest	Interest Earnings
06-01-2026	$789.50					$287,335.58		Interest	Interest Earnings
06-03-2026		$227,413.70				$514,749.28		Deposit	Special Tax Deposit
	$8,009.42	$488,805.81	$118,775.01	($494,487.38)	($237.14)	$120,865.72			DATE RANGE BALANCE
Subfund Total	**$25,474.76**	**$3,083,397.11**	**$526,541.87**	**($3,120,427.32)**	**($237.14)**	**$514,749.28**	**Total for 5122377A - Special Tax Fund**		

Subfund: 5122377B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$615.20	$21.44	$936,634.19	$0.00	($937,227.50)	$43.33			BEGINNING BALANCE
07-01-2025	$0.14					$43.47		Interest	Interest Earnings
08-01-2025	$0.15					$43.62		Interest	Interest Earnings
08-27-2025			$77,891.38			$77,935.00		Transfer In	Transfer From 5122377A Special Tax Fund
09-02-2025					($77,935.00)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
09-02-2025	$42.34					$42.34		Interest	Interest Earnings
10-01-2025	$8.56					$50.90		Interest	Interest Earnings
11-03-2025	$0.16					$51.06		Interest	Interest Earnings
12-01-2025	$0.15					$51.21		Interest	Interest Earnings
01-02-2026	$0.15					$51.36		Interest	Interest Earnings
02-02-2026	$0.15					$51.51		Interest	Interest Earnings
02-24-2026			$70,265.99			$70,317.50		Transfer In	Transfer From 5122377A Special Tax Fund
03-02-2026					($70,317.50)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
03-02-2026	$31.94					$31.94		Interest	Interest Earnings
04-01-2026	$6.45					$38.39		Interest	Interest Earnings
05-01-2026	$0.10					$38.49		Interest	Interest Earnings
06-01-2026	$0.11					$38.60		Interest	Interest Earnings
	$90.40	$0.00	$148,157.37	$0.00	($148,252.50)	($4.73)			DATE RANGE BALANCE
Subfund Total	**$705.60**	**$21.44**	**$1,084,791.56**	**$0.00**	**($1,085,480.00)**	**$38.60**	**Total for 5122377B - Interest Account**		

Subfund: 5122377C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$826.01	$62.19	$1,070,397.95	$0.00	($1,071,000.00)	$286.15			BEGINNING BALANCE
07-01-2025	$0.93					$287.08		Interest	Interest Earnings
08-01-2025	$0.96					$288.04		Interest	Interest Earnings
08-27-2025			$276,711.96			$277,000.00		Transfer In	Transfer From 5122377A Special Tax Fund
09-02-2025					($277,000.00)	$0.00	Cede & Co.	Debt Service Principal	Debt Service Principal
09-02-2025	$150.87					$150.87		Interest	Interest Earnings
10-01-2025	$30.44					$181.31		Interest	Interest Earnings
11-03-2025	$0.58					$181.89		Interest	Interest Earnings
12-01-2025	$0.54					$182.43		Interest	Interest Earnings
01-02-2026	$0.54					$182.97		Interest	Interest Earnings
02-02-2026	$0.52					$183.49		Interest	Interest Earnings
03-02-2026	$0.47					$183.96		Interest	Interest Earnings
04-01-2026	$0.51					$184.47		Interest	Interest Earnings
05-01-2026	$0.50					$184.97		Interest	Interest Earnings
06-01-2026	$0.51					$185.48		Interest	Interest Earnings
	$187.37	$0.00	$276,711.96	$0.00	($277,000.00)	($100.67)			DATE RANGE BALANCE
Subfund Total	**$1,013.38**	**$62.19**	**$1,347,109.91**	**$0.00**	**($1,348,000.00)**	**$185.48**	**Total for 5122377C - Principal Account**		

Subfund: 5122377E - School Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$199.05	$0.00	$0.00	($199.05)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$199.05**	**$0.00**	**$0.00**	**($199.05)**	**$0.00**	**Total for 5122377E - School Construction Fund**		

Subfund: 5122377I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$7,387.01	$53,794.65	$107,160.48	$0.00	($92,772.75)	$75,569.39			BEGINNING BALANCE
07-01-2025	$245.34					$75,814.73		Interest	Interest Earnings
07-08-2025					($4,175.00)	$71,639.73	KeyAnalytics	Professional Services	Request No. 1115 dated 06/12/2025 CFD Administration. Invoice 2025-732 06/30/2025
08-01-2025	$243.82					$71,883.55		Interest	Interest Earnings
09-02-2025	$241.46					$72,125.01		Interest	Interest Earnings
10-01-2025	$230.70					$72,355.71		Interest	Interest Earnings
10-10-2025					($4,175.00)	$68,180.71	KeyAnalytics	Professional Services	Request No. 1116 CFD administration. Invoice 2025-1050
10-10-2025					($4,175.00)	$64,005.71	KeyAnalytics	Professional Services	Requests #1116 CFD administration Invoice 2025-1050
10-21-2025		$4,175.00				$68,180.71		Deposit	Returned check #200171912 Req #1116 CFD Admin Invoice 2025-1057 duplicate payment
11-03-2025	$217.46					$68,398.17		Interest	Interest Earnings
12-01-2025	$202.75					$68,600.92		Interest	Interest Earnings
01-02-2026	$201.48					$68,802.40		Interest	Interest Earnings
02-02-2026	$195.39					$68,997.79		Interest	Interest Earnings
02-04-2026					($4,175.00)	$64,822.79	KeyAnalytics	Professional Services	Request No. 1110 dtd 01/26/2026 CFD admin Invoice 2026-152 dtd 01/08/2026
03-02-2026	$165.66					$64,988.45		Interest	Interest Earnings
03-06-2026			$22,735.00			$87,723.45		Transfer In	Transfer From 5122377A Special Tax Fund
03-20-2026					($1,850.00)	$85,873.45	Zions First National Bank	Professional Services	Request No. 1111 Annual Admin Fee March 2026 - Feb 2027 Invoice No. 13853
04-01-2026	$232.45					$86,105.90		Interest	Interest Earnings
04-24-2026					($4,175.00)	$81,930.90	KeyAnalytics	Professional Services	Request No. 1112 dtd 04/21/2026 CFD admin Invoice 2026-472 dtd 04/08/2026
05-01-2026	$229.22					$82,160.12		Interest	Interest Earnings
06-01-2026	$226.37					$82,386.49		Interest	Interest Earnings
06-11-2026					($4,175.00)	$78,211.49	KeyAnalytics	Professional Services	Request No. 1113dated 06/09/2026 CFD administration Invoice 2026-849 06/30/2026
	$2,632.10	$4,175.00	$22,735.00	$0.00	($26,900.00)	$2,642.10			DATE RANGE BALANCE
Subfund Total	**$10,019.11**	**$57,969.65**	**$129,895.48**	**$0.00**	**($119,672.75)**	**$78,211.49**	**Total for 5122377I - Administrative Expense Fund**		

Subfund: 5122377S - Surplus Remainder Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$18,649.64	$2.67	$554,678.99	($319,445.56)	$0.00	$253,885.74			BEGINNING BALANCE
07-01-2025	$821.57					$254,707.31		Interest	Interest Earnings
08-01-2025	$855.55					$255,562.86		Interest	Interest Earnings
09-02-2025	$858.44					$256,421.30		Interest	Interest Earnings
10-01-2025	$820.18					$257,241.48		Interest	Interest Earnings
11-03-2025	$823.70					$258,065.18		Interest	Interest Earnings
12-01-2025	$764.96					$258,830.14		Interest	Interest Earnings
12-05-2025			$46,883.05			$305,713.19		Transfer In	Transfer From 5122377A Special Tax Fund
01-02-2026	$879.44					$306,592.63		Interest	Interest Earnings
02-02-2026	$870.68					$307,463.31		Interest	Interest Earnings
03-02-2026	$780.35					$308,243.66		Interest	Interest Earnings
04-01-2026	$859.98					$309,103.64		Interest	Interest Earnings
05-01-2026	$832.31					$309,935.95		Interest	Interest Earnings
06-01-2026	$853.94					$310,789.89		Interest	Interest Earnings
	$10,021.10	$0.00	$46,883.05	$0.00	$0.00	$56,904.15			DATE RANGE BALANCE
Subfund Total	**$28,670.74**	**$2.67**	**$601,562.04**	**($319,445.56)**	**$0.00**	**$310,789.89**	**Total for 5122377S - Surplus Remainder Account**		
Fund Total	**$65,883.59**	**$3,141,652.11**	**$3,689,900.86**	**($3,439,872.88)**	**($2,553,588.94)**	**$903,974.74**	**Total for CFD No. 99-1**		
Grand Total	**$65,883.59**	**$3,141,652.11**	**$3,689,900.86**	**($3,439,872.88)**	**($2,553,588.94)**	**$903,974.74**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for

Fiscal Year 2026/2027

Lake Elsinore Unified School District
Community Facilities District No. 99-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
N/A	N/A	362-150-008	$0.00
23310	1	362-511-001	$1,119.26
23310	2	362-511-002	$1,178.18
23310	3	362-511-003	$1,178.18
23310	4	362-511-004	$1,119.26
23310	5	362-511-005	$1,172.06
23310	6	362-511-006	$1,113.48
23310	7	362-511-007	$1,113.48
23310	8	362-511-008	$1,172.06
23310	9	362-511-009	$1,113.48
23310	10	362-511-010	$1,113.48
23310	214	362-512-001	$1,113.48
23310	215	362-512-002	$1,113.48
23310	216	362-512-003	$1,172.06
23310	217	362-512-004	$1,113.48
23310	218	362-512-005	$1,113.48
23310	219	362-512-006	$1,113.48
23310	220	362-512-007	$1,172.06
23310	221	362-512-008	$1,113.48
23310	222	362-512-009	$1,113.48
23310	223	362-512-010	$1,113.48
23310	224	362-512-011	$1,172.06
23310	225	362-512-012	$1,113.48
23310	226	362-512-013	$1,172.06
23310	227	362-512-014	$1,113.48
23310	228	362-512-015	$1,172.06
23310	229	362-512-016	$1,113.48
23310	230	362-512-017	$1,113.48
23310	231	362-512-018	$1,172.06
23310	232	362-512-019	$1,178.18
23310	233	362-512-020	$1,119.26
23310	234	362-512-021	$1,119.26
23310	235	362-512-022	$1,178.18
23310	236	362-512-023	$1,119.26
23310	237	362-512-024	$1,119.26
23310	238	362-512-025	$1,119.26
23310	239	362-512-026	$1,178.18
23310	240	362-512-027	$1,119.26
23310	241	362-512-028	$1,119.26
23310	242	362-512-029	$1,178.18
23310	162	362-512-030	$1,119.26
23310	163	362-512-031	$1,178.18

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23310	164	362-512-032	$1,119.26
23310	165	362-512-033	$1,178.18
23310	166	362-512-034	$1,119.26
23310	167	362-512-035	$1,178.18
23310	168	362-512-036	$1,113.48
23310	169	362-512-037	$1,113.48
23310	170	362-512-038	$1,172.06
23310	171	362-512-039	$1,119.26
23310	172	362-512-040	$1,178.18
23310	173	362-512-041	$1,119.26
23310	174	362-512-042	$1,172.06
23310	175	362-512-043	$1,113.48
23310	176	362-512-044	$1,113.48
23310	177	362-512-045	$1,113.48
23310	178	362-512-046	$1,172.06
23310	151	362-513-001	$1,113.48
23310	152	362-513-002	$1,113.48
23310	153	362-513-003	$1,113.48
23310	154	362-513-004	$1,172.06
23310	155	362-513-005	$1,113.48
23310	156	362-513-006	$1,119.26
23310	157	362-513-007	$1,119.26
23310	158	362-513-008	$1,178.18
23310	159	362-513-009	$1,119.26
23310	160	362-513-010	$1,178.18
23310	161	362-513-011	$1,119.26
23310	293	362-514-001	$1,172.06
23310	294	362-514-002	$1,230.70
23310	295	362-514-003	$1,172.06
23310	296	362-514-004	$1,172.06
23310	297	362-514-005	$1,113.48
23310	298	362-514-006	$1,113.48
23310	11	362-521-001	$1,172.06
23310	12	362-521-002	$1,113.48
23310	13	362-521-003	$1,113.48
23310	14	362-521-004	$1,172.06
23310	15	362-521-005	$1,113.48
23310	16	362-521-006	$1,113.48
23310	179	362-522-001	$1,113.48
23310	180	362-522-002	$1,172.06
23310	181	362-522-003	$1,113.48
23310	182	362-522-004	$1,113.48

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23310	183	362-522-005	$1,172.06
23310	184	362-522-006	$1,113.48
23310	185	362-522-007	$1,113.48
23310	186	362-522-008	$1,172.06
23310	187	362-522-009	$1,109.26
23310	188	362-522-010	$1,109.26
23310	189	362-522-011	$1,109.26
23310	190	362-522-012	$1,109.26
23310	191	362-522-013	$1,115.02
23310	192	362-522-014	$1,115.02
23310	193	362-522-015	$1,115.02
23310	194	362-522-016	$1,115.02
23310	195	362-522-017	$1,115.02
23310	196	362-522-018	$1,113.48
23310	197	362-522-019	$1,172.06
23310	198	362-522-020	$1,172.06
23310	199	362-522-021	$1,113.48
23310	200	362-522-022	$1,113.48
23310	201	362-522-023	$1,113.48
23310	202	362-522-024	$1,113.48
23310	203	362-522-025	$1,113.48
23310	204	362-522-026	$1,172.06
23310	205	362-522-027	$1,113.48
23310	206	362-522-028	$1,172.06
23310	207	362-522-029	$1,113.48
23310	208	362-522-030	$1,113.48
23310	209	362-522-031	$1,113.48
23310	210	362-522-032	$1,172.06
23310	211	362-522-033	$1,113.48
23310	212	362-522-034	$1,172.06
23310	213	362-522-035	$1,113.48
23310	285	362-523-001	$1,230.70
23310	286	362-523-002	$1,109.26
23310	287	362-523-003	$1,172.06
23310	288	362-523-004	$1,172.06
23310	289	362-523-005	$1,172.06
23310	290	362-523-006	$1,230.70
23310	291	362-523-007	$1,172.06
23310	292	362-523-008	$1,230.70
23310	299	362-523-009	$1,172.06
23310	300	362-523-010	$1,113.48
23310	301	362-523-011	$1,172.06

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23310	302	362-523-012	$1,113.48
23310	303	362-523-013	$1,172.06
23310	304	362-523-014	$1,113.48
23310	305	362-523-015	$1,113.48
23310	306	362-523-016	$1,113.48
23310	17	362-531-001	$1,115.02
23310	18	362-531-002	$1,115.02
23310	19	362-531-003	$1,115.02
23310	20	362-531-004	$1,115.02
23310	21	362-531-005	$1,109.26
23310	22	362-531-006	$1,109.26
23310	23	362-531-007	$1,109.26
23310	24	362-531-008	$1,109.26
23310	25	362-531-009	$1,109.26
23310	26	362-531-010	$1,109.26
23310	27	362-531-011	$1,109.26
23310	28	362-531-012	$1,109.26
23310	29	362-531-013	$0.00
23310	30	362-531-014	$1,109.26
23310	31	362-531-015	$1,109.26
23310	32	362-531-016	$1,109.26
23310	33	362-531-017	$1,109.26
23310	34	362-531-018	$1,109.26
23310	35	362-531-019	$1,109.26
23310	36	362-531-020	$1,109.26
23310	37	362-531-021	$1,109.26
23310	38	362-531-022	$1,109.26
23310	39	362-531-023	$1,109.26
23310	40	362-531-024	$1,109.26
23310	41	362-531-025	$1,109.26
23310	42	362-531-026	$1,109.26
23310	43	362-531-027	$1,109.26
23310	44	362-531-028	$1,109.26
23310	45	362-531-029	$1,109.26
23310	46	362-531-030	$1,109.26
23310	47	362-531-031	$1,109.26
23310	309	362-531-032	$0.00
23310	48	362-532-001	$1,115.02
23310	49	362-532-002	$1,115.02
23310	50	362-532-003	$1,115.02
23310	51	362-532-004	$1,109.26
23310	52	362-532-005	$1,109.26

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23310	53	362-532-006	$1,109.26
23310	54	362-532-007	$1,115.02
23310	55	362-532-008	$1,115.02
23310	308	362-532-009	$0.00
23310	243	362-533-001	$1,115.02
23310	244	362-533-002	$1,115.02
23310	245	362-533-003	$1,115.02
23310	246	362-533-004	$1,115.02
23310	247	362-533-005	$1,109.26
23310	248	362-533-006	$1,109.26
23310	249	362-533-007	$1,109.26
23310	250	362-533-008	$1,109.26
23310	251	362-533-009	$1,109.26
23310	252	362-533-010	$1,109.26
23310	253	362-533-011	$1,109.26
23310	254	362-533-012	$1,115.02
23310	255	362-533-013	$1,115.02
23310	256	362-533-014	$1,115.02
23310	257	362-533-015	$1,115.02
23310	258	362-533-016	$1,115.02
23310	259	362-533-017	$1,115.02
23310	271	362-533-018	$1,109.26
23310	272	362-533-019	$1,109.26
23310	273	362-533-020	$1,109.26
23310	274	362-533-021	$1,109.26
23310	275	362-533-022	$1,109.26
23310	276	362-533-023	$1,109.26
23310	277	362-533-024	$1,109.26
23310	278	362-533-025	$1,109.26
23310	279	362-533-026	$1,109.26
23310	280	362-533-027	$1,109.26
23310	281	362-533-028	$1,115.02
23310	282	362-533-029	$1,115.02
23310	283	362-533-030	$1,115.02
23310	284	362-533-031	$1,115.02
23310	56	362-541-001	$1,115.02
23310	57	362-541-002	$1,115.02
23310	307	362-541-003	$0.00
23310	58	362-541-004	$1,172.06
23310	59	362-541-005	$1,109.26
23310	60	362-541-006	$1,172.06
23310	61	362-541-007	$1,230.70

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23310	62	362-542-001	$1,172.06
23310	63	362-542-002	$1,172.06
23310	64	362-542-003	$1,230.70
23310	65	362-542-004	$1,172.06
23310	66	362-542-005	$1,109.26
23310	67	362-542-006	$1,172.06
23310	68	362-542-007	$1,172.06
23310	69	362-542-008	$1,230.70
23310	70	362-542-009	$1,109.26
23310	71	362-542-010	$1,172.06
23310	72	362-542-011	$1,230.70
23310	73	362-542-012	$1,172.06
23310	74	362-542-013	$1,230.70
23310	75	362-542-014	$1,172.06
23310	76	362-542-015	$1,172.06
23310	77	362-542-016	$1,172.06
23310	78	362-542-017	$1,230.70
23310	79	362-542-018	$1,172.06
23310	80	362-542-019	$1,172.06
23310	81	362-542-020	$1,172.06
23310	82	362-542-021	$1,109.26
23310	83	362-542-022	$1,172.06
23310	84	362-542-023	$1,230.70
23310	85	362-542-024	$1,109.26
23310	86	362-542-025	$1,172.06
23310	260	362-543-001	$1,115.02
23310	261	362-543-002	$1,115.02
23310	262	362-543-003	$1,115.02
23310	263	362-543-004	$1,115.02
23310	264	362-543-005	$1,109.26
23310	265	362-543-006	$1,172.06
23310	266	362-543-007	$1,109.26
23310	267	362-543-008	$1,230.70
23310	268	362-543-009	$1,109.26
23310	269	362-543-010	$1,109.26
23310	270	362-543-011	$1,109.26
23310	87	362-550-001	$1,230.70
23310	88	362-550-002	$1,172.06
23310	89	362-550-003	$1,230.70
23310	90	362-550-004	$1,172.06
23310	91	362-550-005	$1,109.26
23310	92	362-550-006	$1,230.70

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23310	93	362-550-007	$1,172.06
23310	94	362-550-008	$1,172.06
23310	95	362-550-009	$1,109.26
23310	96	362-550-010	$1,230.70
23310	97	362-550-011	$1,172.06
23310	98	362-550-012	$1,172.06
23310	99	362-550-013	$1,230.70
23310	100	362-550-014	$1,172.06
23310	101	362-550-015	$1,172.06
23310	102	362-550-016	$1,172.06
23310	103	362-550-017	$1,230.70
23310	104	362-550-018	$1,172.06
23310	105	362-550-019	$1,230.70
23310	106	362-550-020	$1,172.06
23310	107	362-550-021	$1,172.06
23310	108	362-550-022	$1,230.70
23310	109	362-550-023	$1,109.26
23310	110	362-550-024	$1,172.06
23310	111	362-550-025	$1,172.06
23310	112	362-550-026	$1,109.26
23310	113	362-550-027	$1,172.06
23310	114	362-550-028	$1,109.26
23310	115	362-550-029	$1,172.06
23310	116	362-550-030	$1,109.26
23310	117	362-550-031	$1,230.70
23310	118	362-550-032	$1,109.26
23310	119	362-550-033	$1,230.70
23310	120	362-550-034	$1,172.06
23310	121	362-550-035	$1,172.06
23310	122	362-550-036	$1,172.06
23310	123	362-550-037	$1,230.70
23310	124	362-550-038	$1,172.06
23310	125	362-550-039	$1,230.70
23310	126	362-550-040	$1,172.06
23310	127	362-550-041	$1,230.70
23310	128	362-550-042	$1,172.06
23310	129	362-550-043	$1,172.06
23310	130	362-550-044	$1,230.70
23310	131	362-550-045	$1,172.06
23310	132	362-550-046	$1,230.70
23310	133	362-550-047	$1,230.70
23310	134	362-550-048	$1,172.06

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23310	135	362-550-049	$1,172.06
23310	136	362-550-050	$1,230.70
23310	137	362-550-051	$1,172.06
23310	138	362-550-052	$1,172.06
23310	139	362-550-053	$1,230.70
23310	140	362-550-054	$1,172.06
23310	141	362-550-055	$1,230.70
23310	142	362-550-056	$1,172.06
23310	143	362-550-057	$1,172.06
23310	144	362-550-058	$1,230.70
23310	145	362-550-059	$1,172.06
23310	146	362-550-060	$1,230.70
23310	147	362-550-061	$1,172.06
23310	148	362-550-062	$1,230.70
23310	149	362-550-063	$1,172.06
23310	150	362-550-064	$0.00
28516	135	380-021-001	$0.00
28516	92	380-021-002	$1,110.54
28516	91	380-021-003	$1,169.02
28516	90	380-021-004	$1,106.32
28516	89	380-021-005	$1,106.32
28516	88	380-021-006	$1,106.32
28516	87	380-021-007	$1,110.54
28516	86	380-021-008	$1,106.32
28516	85	380-021-009	$1,110.54
28516	84	380-021-010	$1,110.54
28516	83	380-021-011	$1,106.32
28516	82	380-021-012	$1,113.48
28516	81	380-021-013	$1,172.06
28516	80	380-021-014	$1,109.26
28516	79	380-021-015	$1,109.26
28516	78	380-021-016	$1,172.06
28516	L	380-021-017	$0.00
28516	76	380-021-018	$1,172.06
28516	75	380-021-019	$1,172.06
28516	74	380-021-020	$1,109.26
28516	73	380-021-021	$1,172.06
28516	72	380-021-022	$1,172.06
28516	71	380-021-023	$1,113.48
28516	70	380-021-024	$1,172.06
28516	69	380-021-025	$1,113.48
28516	68	380-021-026	$1,109.26

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28516	67	380-021-027	$1,172.06
28516	66	380-021-028	$1,113.48
28516	65	380-021-029	$1,172.06
28516	64	380-021-030	$1,113.48
28516	63	380-021-031	$1,109.26
28516	62	380-021-032	$1,113.48
28516	61	380-021-033	$1,172.06
28516	60	380-021-034	$1,172.06
28516	93	380-022-001	$1,169.02
28516	94	380-022-002	$1,106.32
28516	95	380-022-003	$1,110.54
28516	96	380-022-004	$1,106.32
28516	97	380-022-005	$1,169.02
28516	98	380-022-006	$1,110.54
28516	99	380-022-007	$1,106.32
28516	100	380-022-008	$1,169.02
28516	101	380-022-009	$1,110.54
28516	102	380-022-010	$1,169.02
28516	103	380-022-011	$1,110.54
28516	104	380-022-012	$1,169.02
28516	105	380-022-013	$1,169.02
28516	106	380-022-014	$1,110.54
28516	107	380-022-015	$1,106.32
28516	108	380-022-016	$1,169.02
28516	109	380-022-017	$1,169.02
28516	136	380-022-018	$0.00
28516	131	380-023-001	$1,172.06
28516	130	380-023-002	$1,113.48
28516	129	380-023-003	$1,109.26
28516	128	380-023-004	$1,172.06
28516	127	380-023-005	$1,113.48
28516	126	380-023-006	$1,172.06
28516	125	380-023-007	$1,113.48
28516	124	380-023-008	$1,106.32
28516	123	380-023-009	$1,169.02
28516	122	380-023-010	$1,110.54
28516	121	380-023-011	$1,106.32
28516	110	380-023-012	$1,172.06
28516	111	380-023-013	$1,172.06
28516	112	380-023-014	$1,113.48
28516	113	380-023-015	$1,109.26
28516	114	380-023-016	$1,113.48

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28516	115	380-023-017	$1,172.06
28516	116	380-023-018	$1,113.48
28516	117	380-023-019	$1,172.06
28516	118	380-023-020	$1,106.32
28516	119	380-023-021	$1,169.02
28516	120	380-023-022	$1,110.54
28516	1	380-031-001	$1,172.06
28516	2	380-031-002	$1,109.26
28516	3	380-031-003	$1,172.06
28516	4	380-031-004	$1,109.26
28516	5	380-031-005	$1,172.06
28516	6	380-031-006	$1,109.26
28516	7	380-031-007	$1,172.06
28516	8	380-031-008	$1,109.26
28516	9	380-031-009	$1,109.26
28516	10	380-031-010	$1,172.06
28516	11	380-031-011	$1,109.26
28516	12	380-031-012	$1,109.26
28516	13	380-031-013	$1,172.06
28516	14	380-031-014	$1,109.26
28516	15	380-031-015	$1,109.26
28516	16	380-031-016	$1,172.06
28516	17	380-031-017	$1,109.26
28516	18	380-031-018	$1,172.06
28516	19	380-031-019	$1,109.26
28516	20	380-031-020	$1,172.06
28516	21	380-031-021	$1,109.26
28516	22	380-031-022	$1,109.26
28516	23	380-031-023	$1,172.06
28516	24	380-031-024	$1,109.26
28516	25	380-031-025	$1,172.06
28516	133	380-031-026	$0.00
28516	26	380-032-001	$1,169.02
28516	27	380-032-002	$1,110.54
28516	28	380-032-003	$1,106.32
28516	29	380-032-004	$1,106.32
28516	30	380-032-005	$1,172.06
28516	31	380-032-006	$1,172.06
28516	32	380-032-007	$1,109.26
28516	33	380-032-008	$1,172.06
28516	34	380-032-009	$1,109.26
28516	35	380-032-010	$1,172.06

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
28516	36	380-032-011	$1,109.26
28516	37	380-032-012	$1,109.26
28516	38	380-032-013	$1,109.26
28516	39	380-032-014	$1,172.06
28516	40	380-032-015	$1,113.48
28516	41	380-032-016	$1,113.48
28516	42	380-032-017	$1,172.06
28516	43	380-032-018	$1,172.06
28516	44	380-032-019	$1,113.48
28516	45	380-032-020	$1,172.06
28516	46	380-032-021	$1,113.48
28516	47	380-032-022	$1,172.06
28516	48	380-032-023	$1,113.48
28516	49	380-032-024	$1,172.06
28516	50	380-032-025	$1,172.06
28516	51	380-032-026	$1,109.26
28516	52	380-032-027	$1,109.26
28516	53	380-032-028	$1,109.26
28516	54	380-032-029	$1,172.06
28516	55	380-032-030	$1,109.26
28516	56	380-032-031	$1,109.26
28516	57	380-032-032	$1,172.06
28516	58	380-032-033	$1,109.26
28516	59	380-032-034	$1,172.06
28516	132	380-032-035	$0.00
28516	134	380-032-036	$0.00
28516	K	380-032-037	$0.00
28516	M	380-032-038	$0.00
N/A	N/A	380-220-002	$0.00
N/A	N/A	380-220-011	$0.00

Total Parcels	**450**
Total Taxable Parcels	**434**
Total Assigned Special Tax	**$495,775.80**