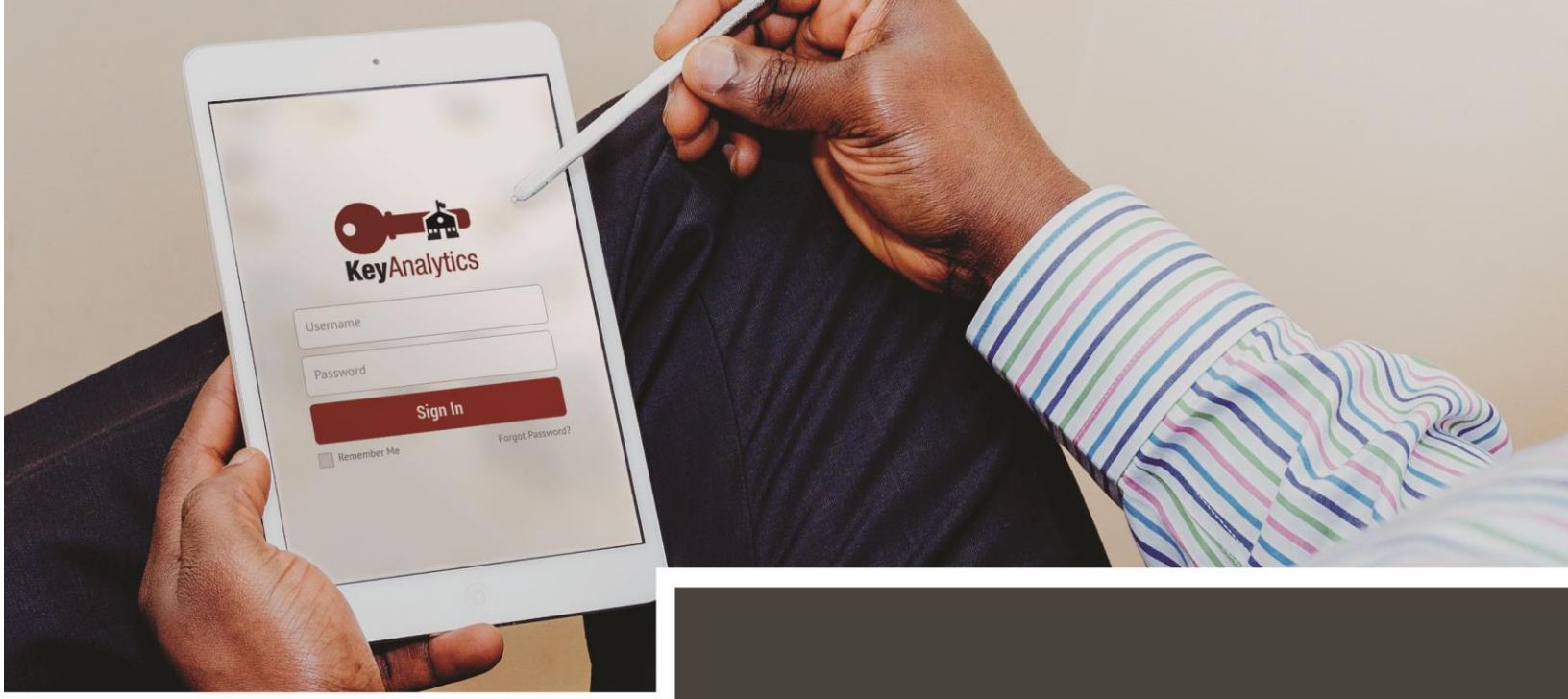

Community Facilities District No. 2001-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2024

Lake Elsinore Unified School District

2024 / 2025

KeyAnalytics

A division of California Financial Services

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Introduction

Community Facilities District No. 2001-1 ("CFD No. 2001-1") 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. 2001-1 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. 2001-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2024/2025. 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 Indenture of Trust, dated May 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 CFD No. 2001-1 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2023/2024 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2023/2024 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. 2001-1.

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. 2001-1 for Fiscal Year 2023/2024.

Section V –Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 2001-1 for Fiscal Year 2024/2025.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2001-1.

Section VII – Fiscal Year 2024/2025 Special Tax Levy

Section VII provides the Fiscal Year 2024/2025 Special Tax levy based on updated Special Tax classifications and the Minimum Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2001-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2001-1 is located in the southeast portion of the City of Lake Elsinore (the "City") to the south of the City of Canyon Lake. The development is located just south of Railroad Canyon Road, east of Interstate Highway 15, on Canyon Hills Road and encompasses approximately 650 gross acres. The property within the CFD is a portion of property owned by one major landowner, Pardee Construction Company, a California corporation (the "Developer") in the Canyon Hills Specific Plan Area (formerly known as Cottonwood Hills Specific Plan Area). The taxable property within the Community Facilities District is expected to be developed into 608 residential units on approximately 111.64 net acres. For reference, the boundary map of CFD No. 2001-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2001-1 was formed and established by the School District on May 8, 2001 under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 2001-1, and a landowner election at which the qualified electors of CFD No. 2001-1 authorized CFD No. 2001-1 to incur bonded indebtedness in an amount not to exceed $10,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2001-1 was also formed in connection with an SB 50 Finance Agreement, dated September 26, 2000 and amended on September 4, 2001 (collectively the "Mitigation Agreement"), by and between the School District and the Developer.

The table below provides information related to the formation of CFD No. 2001-1.

Board Actions Related to Formation of CFD No. 2001-1

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	December 5, 2000	2000-01-41
Resolution to Incur Bonded Indebtedness	December 5, 2000	2000-01-42
Resolution of Formation	May 8, 2001	2000-01-069
Resolution of Necessity	May 8, 2001	2000-01-070
Resolution Calling Election	May 8, 2001	2001-01-071
Ordinance Levying Special Taxes	June 5, 2001	Ordinance No. 2001-1

A Notice of Special Tax Lien was recorded in the real property records of the County on June 26, 2001, as Instrument No. 2001-289260 on all property within CFD No. 2001-1.

C. Bonds

1. Series 2001 Special Tax Bonds

On October 4, 2001, the Series 2001 Special Tax Bonds, of the Lake Elsinore Unified School District Community Facilities District No. 2001-1 ("2001 Bonds") were issued in the amount of $7,995,000. The 2001 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated September 1, 2001 ("FAA"), and the Act. The 2001 Bonds were issued to finance the acquisition and construction of certain school, water and sewer improvements (the "Facilities"), to fund an escrow fund for acquisition and construction of Facilities, fund a reserve fund for the 2001 Bonds, and to pay the costs of issuing the Series 2001 Bonds. For more information regarding the use of the 2001 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. 2001-1 ("2007 Bonds") were issued in the amount of $9,390,444.88. The 2007 Bonds were authorized and issued under and subject to the terms of the Indenture of Trust, 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. 2001-1 ("2019 Bonds") were issued in the amount of $25,175,000.00. 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 Bonds as identified below to be issued concurrently with the delivery of the 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 Bonds; and to pay certain costs of issuance of the Bond.

II. Fiscal Year 2023/2024 Special Tax Levy

Each Fiscal Year, CFD No. 2001-1 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 2023/2024.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2023/2024 is summarized by Special Tax classification in the table below.

Fiscal Year 2023/2024
Annual Special Tax Levy

Tax Class/ Land Use	Zone	Sq. Footage	Number of Units/Acres/ Lots	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	A	≤ 1,700 Sq. Ft.	37 Units	$887.00 Per Unit	$32,819.00
2	A	1,701 Sq. Ft. to 2,200 Sq. Ft.	141 Units	$1,000.00 Per Unit	141,000.00
3	A	2,201 Sq. Ft. to 2,500 Sq. Ft.	154 Units	$1,100.00 Per Unit	169,400.00
4	A	2,501 Sq. Ft. to 2,900 Sq. Ft.	202 Units	$1,221.00 Per Unit	246,642.00
5	A	> 2,900 Sq. Ft.	74 Units	$1,309.00 Per Unit	96,866.00
6	B	NA	0 Units	$0.00 Per Unit	0.00
Developed Property			***608 Units***	***NA***	***$686,727.00***
Undeveloped Property			***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total			**608 Units**		**$686,727.00**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2001-1, as of June 30, 2024, for Fiscal Year 2023/2024 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2019 Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2023/2024 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 2001-1

Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2024	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2019/2020	$686,727.00	18	$674,026.50	$12,700.50	1.85%	$0.00	0.00%
2020/2021	686,727.00	6	680,831.00	5,896.00	0.86%	0.00	0.00%
2021/2022	686,727.00	23	666,375.50	20,351.50	2.96%	976.80	0.14%
2022/2023	686,727.00	9	678,423.50	8,303.50	1.21%	1,465.20	0.21%
2023/2024	686,727.00	5	681,776.70	4,950.30	0.72%	4,950.30	0.72%

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 CFD No. 2001-1.

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 2019 Indenture.

The balances, as of June 30, 2024, 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 2023/2024.

Fund and Account Balances
as of June 30, 2024

Account Name	Account Number	Balance
Special Tax Fund	5122379A	$549,108.47
Interest Fund	5122379B	333.33
Principal Fund	5122379C	612.24
School Construction Fund	5122379E	0.01
Administrative Expense Fund	5122379I	91,522.06
Surplus Fund	5122379S	254,914.47
Total		**$896,490.58**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2001-1 are limited based on the restrictions as described within the 2019 Indenture. The table below presents the sources and uses of all funds and accounts for CFD No. 2001-1 from July 1, 2023 through June 30, 2024. For a more detailed description of the sources and uses of funds please refer to Section 4 of the 2019 Indenture.

Fiscal Year 2023/2024
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	704,827.98
Transfer from the Authority Surplus	96,036.98
Investment Earnings	25,650.25
Total	**$826,515.21**
Uses	
Interest Payments	($311,080.00)
Principal Payments	(310,000.00)
Authorized Facilities	0.00
Transfer to the Authority Revenue Fund	(42,637.53)
Administrative Expenses	(10,601.03)
Total	**($674,318.56)**

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

1. School Facilities

The School Facilities Mitigation Agreements outlined the school facilities to be funded by CFD No. 2001-1. School facilities elementary school facilities, middle school facilities and high school facilities, including in each case site 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 to serve the student population to be generated as a result of development of the property within CFD No. 2001-1.

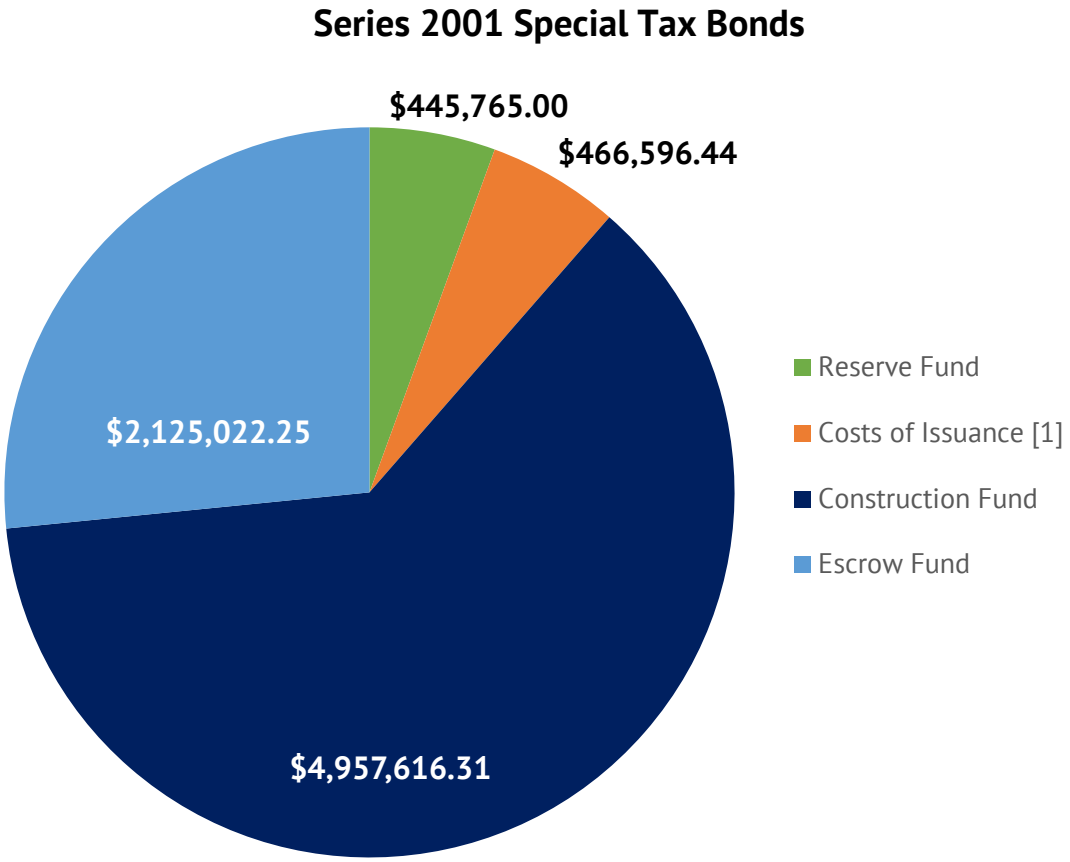
2. Water and Sewer Facilities

Water and sewer facilities to be owned and operated by EVMWD, including without limitation, EVMWD in-tract and off-site mainline water and sewer facilities with useful lives of five years or longer, including such facilities provided through water facility fees, water frontage facility fees, water backup fees, water connection fees, sewer backup facility fees, sewer treatment or capacity fees, and sewer connection fees.

B. Series 2001 Special Tax Bonds

1. Bond Proceeds

In accordance with the FAA, the total bond proceeds of $7,995,000 were deposited into the funds and accounts as shown in the graph below.



[1] This amount includes the Underwriter's Discount of $193,764.65. The actual amount deposited into the Cost of Issuance Account was $272,831.79.

2. Construction Funds and Accounts

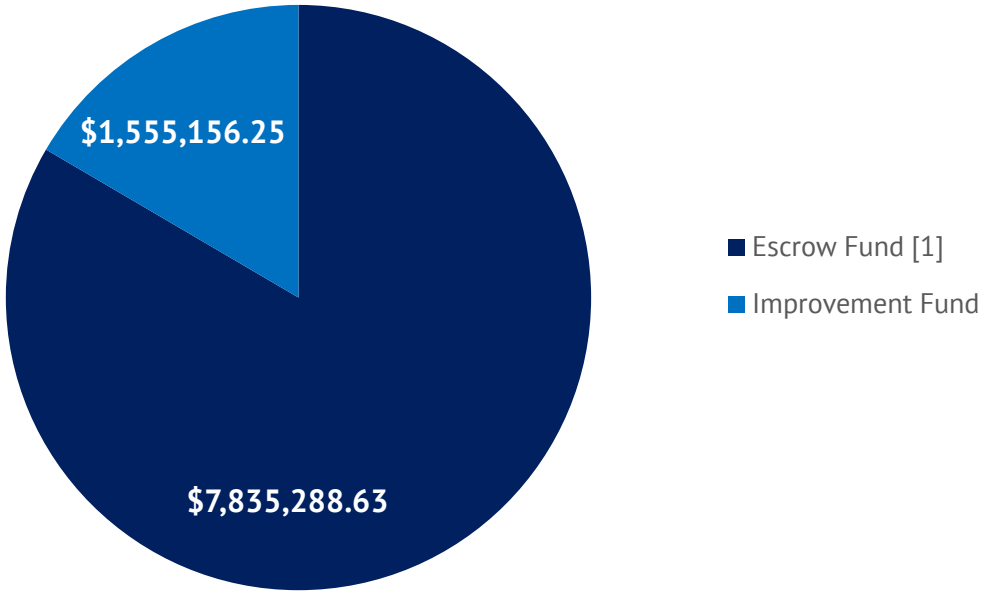
The construction funds generated for school facilities from the issuance of the 2001 Bonds have been fully expended and subsequently all accounts have closed. For an accounting of accruals and expenditures within this account, refer to the Administration Reports of CFD No. 2001-1 for prior years.

C. Series 2007 Revenue Bonds

1. Bond Proceeds

In accordance with the 2007 Indenture, the total bond proceeds of $9,390,444.88 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. 2001-1 for prior years.

D. Special Taxes

CFD No. 2001-1 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 2019 Indenture. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2001-1 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, 2024, please refer to the Administration Reports of CFD No. 2001-1 for prior years.

Special Tax Fund

Balance as of July 1, 2023		**$491,551.48**
Accruals		$745,728.29
Investment Earnings	$10,116.81	
Transfer from Authority Surplus Fund	30,783.50	
Special Tax Deposits	704,827.98	
Expenditures		($688,171.30)
Transfer to Interest Fund	($310,637.67)	
Transfer to Principal Fund	(309,896.10)	
Transfer to the Surplus Fund	(42,637.53)	
Transfer to the Administrative Expense Fund	(25,000.00)	
Balance as of June 30, 2024		**$549,108.47**

Pursuant to the 2019 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 2019 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, 2023		**$179,111.31**
Accruals		$118,440.69
Investment Earnings	$10,549.68	
Transfer from the Authority Surplus Fund	65,253.48	
Transfer from Special Tax Fund	42,637.53	
Expenditures		($42,637.53)
Transfer to the Authority Revenue Fund	($42,637.53)	
Balance as of June 30, 2024		**$254,914.47**

V. Minimum Annual Special Tax

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 2001-1 based on the financial obligations for Fiscal Year 2024/2025.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2001-1 are calculated in accordance and pursuant to the RMA. Pursuant to the 2019 Indenture, 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 CFD No. 2001-1. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2024/2025.

Minimum Annual Special Tax Requirement for CFD No. 2001-1

Fiscal Year 2023/2024 Remaining Sources		**$550,054.04**
Balance of Special Tax Fund	$549,108.47	
Balance of Interest Fund	333.33	
Balance of Principal Fund	612.24	
Anticipated Special Taxes	0.00	
Fiscal Year 2023/2024 Remaining Obligations		**($550,054.04)**
September 1, 2024 Interest Payment	($151,277.50)	
September 1, 2024 Principal Payment	(327,000.00)	
Direct Construction of Authorized Facilities	(71,776.54)	
Fiscal Year 2023/2024 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2024/2025 Obligations		**($686,727.00)**
Administrative Expense Budget	($25,000.00)	
Anticipated Special Tax Delinquencies [1]	(4,950.30)	
March 1, 2025 Interest Payment	(142,285.00)	
September 1, 2025 Interest Payment	(142,285.00)	
September 1, 2025 Principal Payment	(345,000.00)	
Direct Construction of Authorized Facilities	(27,206.70)	
Fiscal Year 2024/2025 Special Tax Requirement		**$686,727.00**

[1] Assumes the Fiscal Year 2023/2024 Year End delinquency rate of 0.72%.

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 2024/2025 Administrative Expenses are shown in the table below.

Fiscal Year 2024/2025 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	$4,189.95
Consultant/Trustee Expenses	15,500.00
County Tax Collection Fees	310.05
Contingency for Legal	5,000.00
Total Expenses	**$25,000.00**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2001-1 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. 2001-1.

A. Developed Property

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

Building Permits have been issued for 608 Units by the City within CFD No. 2001-1. According to the County Assessor, all property zoned for residential development within CFD No. 2001-1 has been built and completed. The table below summarizes the Special Tax classification for the Units and they year they were initially classified as Developed within CFD No. 2001-1.

Fiscal Year 2024/2025
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2002/2003	Residential Property	224
2003/2004	Residential Property	345
2004/2005	Residential Property	39
Total		**608**

VII. Fiscal Year 2024/2025 Special Tax Levy

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

Based on the Minimum Annual Special Tax Requirement listed in Section V, CFD No. 2001-1 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax 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 2024/2025 by Special Tax classification as determined by the RMA for CFD No. 2001-1 can be found on the table below.

Fiscal Year 2024/2025
Annual Special Tax Levy

Tax Class/ Land Use	Zone	Sq. Footage	Number of Units/Acres/ Lots	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	A	≤ 1,700 Sq. Ft.	37 Units	$887.00 Per Unit	$32,819.00
2	A	1,701 Sq. Ft. to 2,200 Sq. Ft.	141 Units	$1,000.00 Per Unit	141,000.00
3	A	2,201 Sq. Ft. to 2,500 Sq. Ft.	154 Units	$1,100.00 Per Unit	169,400.00
4	A	2,501 Sq. Ft. to 2,900 Sq. Ft.	202 Units	$1,221.00 Per Unit	246,642.00
5	A	> 2,900 Sq. Ft.	74 Units	$1,309.00 Per Unit	96,866.00
6	B	NA	0 Units	$0.00 Per Unit	0.00
Developed Property			***608 Units***	***NA***	***$686,727.00***
Undeveloped Property			***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total			**608 Units**		**$686,727.00**

https://calschools.sharepoint.com/cfs/unregulated/lake elsinore/developer revenue/cfd admin/cfd no. 2001-1/fy 2024-25/leusd_cfd 2001-1_fy20242025_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 2001-1 OF LAKE ELSINORE UNIFIED SCHOOL DISTRICT

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes of Community Facilities District No. 2001-1 ("CFD No. 2001-1") of the Lake Elsinore Unified School District ("School District"). Annual Special Taxes shall be levied on and collected in CFD No. 2001-1 each Fiscal Year, in an amount determined through the application of the Rate and Method of Apportionment described below, and all of the real property in CFD No. 2001-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

SECTION A
DEFINITIONS

The terms hereinafter set forth have the following meanings:

"**Acreage**" means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map, provided that any land area located within Zone B shall be excluded from such calculation. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"**Act**" means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

"**Additional Annual Special Tax Requirement**" means (i) the amount required in any Fiscal Year to pay (a) debt service, lease payments, or other periodic costs on all outstanding Bonds due in the Calendar Year commencing in such Fiscal Year, (b) Administrative Expenses, (c) costs associated with the release of funds from an escrow account, and (d) any amount required to establish or replenish any reserve funds established in association with any Bonds, less (ii) the sum of (a) the total amount levied on Developed Property in such Fiscal Year pursuant to Step One of Section F and (b) any amounts on deposit in any fund or account which are available to pay debt service, lease payments, or other periodic costs on all outstanding Bonds pursuant to any applicable fiscal agent agreement, excluding amounts required to satisfy any reserve requirement. Notwithstanding the foregoing, in no event shall the Additional Annual Special Tax Requirement be less than $0.

"**Administrative Expenses**" means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2001-1 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the expenses of collecting delinquencies, the administration of Bonds, the payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2001-1, the costs to the School District, CFD No. 2001-1 or any designee thereof of complying with arbitrage rebate requirements, costs to the School District, CFD No. 2001-1 or any designee

thereof of complying with disclosure requirements associated with applicable federal and state securities laws and of the Act, costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes, and costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2001-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

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

"**Assessor's Parcel**" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2001-1.

"**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 any Special Tax of that name as described in Section D below.

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

"**Board**" means the Board of Trustees of Lake Elsinore Unified School District as the legislative body of CFD No. 2001-1 or its designee, as applicable.

"**Bonds**" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, which obligation may be incurred by CFD No. 2001-1 or the School District and to which Special Taxes are pledged.

"**Building Permit**" means a permit for the construction of one or more Units. 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 of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, or other structures not used as living space, as determined by reference to the Building Permit for such Unit.

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

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

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

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

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

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

"**Lot**" means an individual legal lot created by a Final Map for which a Building Permit has been or could be issued, provided that land for which one or more Building Permits have been or could be issued for the construction of one or more model Units shall not be construed as a Lot until such land has been subdivided by a Final Map.

"**Maximum Special Tax**" means the maximum Special Tax, determined in accordance with Section C, that can be levied by CFD No. 2001-1 in any Fiscal Year on any Assessor's Parcel.

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

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

"**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. 2001-1 pursuant to the Act.

"**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.

"**Zone**" means either of the areas identified as a Zone in Exhibit A to this Rate and Method of Apportionment.

"**Zone A**" means all property located within the area identified as Zone A in Exhibit A to this Rate and Method of Apportionment, subject to interpretation by the Board as described in Section B.

"**Zone B**" means all property located within the area identified as Zone B in Exhibit A to this Rate and Method of Apportionment, subject to interpretation by the Board as described in Section B.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, beginning with Fiscal Year 2001-02, each Assessor's Parcel shall be classified as Taxable Property or Exempt Property. In addition, each Fiscal Year, beginning with Fiscal Year 2001-02, each Assessor's Parcel of Taxable Property shall be further classified as Developed Property or Undeveloped Property. Finally, each Fiscal Year, beginning with Fiscal Year 2001-02, the Acreage of each Assessor's Parcel within Zones A and B shall be determined at the reasonable discretion of the Board, provided that the Acreage of each Lot shall be assigned entirely to either Zone A or Zone B, where such assignment shall be made in accordance with Exhibit A, subject to the reasonable discretion of the Board to interpret Exhibit A in the interest of achieving the purposes of CFD No. 2001-1.

SECTION C
MAXIMUM SPECIAL TAXES

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property for any Fiscal Year shall be the greater of (i) the Assigned Annual Special Tax or (ii) the Backup Annual Special Tax, as applicable.

2. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property for any Fiscal Year shall be the Assigned Annual Special Tax.

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to an Assigned Annual Special Tax in accordance with Table 1 below.

TABLE 1

DEVELOPED PROPERTY
ASSIGNED ANNUAL SPECIAL TAX RATES

Zone	Building Square Feet	Assigned Annual Special Tax
A	< = 1,700	$887.00 per Unit
A	1,701 - 2,200	$1,000.00 per Unit
A	2,201 - 2,500	$1,100.00 per Unit
A	2,501 - 2,900	$1,221.00 per Unit
A	> 2,900	$1,309.00 per Unit
B	NA	$0.00 per Unit

2. Undeveloped Property

Each Fiscal Year, each Assessor's Parcel of Undeveloped Property shall be subject to an Assigned Annual Special Tax. In each Fiscal Year, the Assigned Annual Special Tax rate for Undeveloped Property shall be $6,618.69 per acre of Acreage in Zone A and $0.00 per acre of Acreage in Zone B.

SECTION E
BACKUP ANNUAL SPECIAL TAXES

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

$$B = \frac{\$6{,}618.69 \times A}{L}$$

The terms above have the following meanings:

B	=	Backup Annual Special Tax per Lot in Zone A in each Fiscal Year
A	=	Acreage of Taxable Property in Zone A in such Final Map, as determined by the Board pursuant to Section J
L	=	Lots in Zone A in the Final Map

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

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

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

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

SECTION F
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2001-02 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

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

Step Two: If, after the first step, the Additional Annual Special Tax Requirement is greater than $0, then the Board shall levy an Annual Special Tax Proportionately on each Assessor's Parcel of Undeveloped Property, up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel, to satisfy the Additional Annual Special Tax Requirement.

Step Three: If the sum of the amounts levied in Step Two is insufficient to satisfy the Additional Annual Special Tax Requirement, then the Board shall additionally levy an Annual Special Tax Proportionately on each Assessor's Parcel of Developed Property, up to the Backup Annual Special Tax applicable to each such Assessor's Parcel, to satisfy the Additional Annual Special Tax Requirement.

Notwithstanding the foregoing, under no circumstances will the Special Taxes levied against any Assessor's Parcel for which an occupancy permit for private residential use has been issued be increased by more than ten percent (10%) per Fiscal Year as a consequence of delinquency or default by the owner of any other Assessor's Parcel.

SECTION G
PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property, as calculated in Section G.2. below, may be prepaid in full at the times and under the conditions set forth in this Section G, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

1. Prepayment Times and Conditions

a. Undeveloped Property

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

b. Developed Property

In any Fiscal Year following the first Fiscal Year in which such Assessor's Parcel was classified as Developed Property, the owner of such an Assessor's Parcel may prepay the Annual Special Tax obligation for such Assessor's Parcel in full, as calculated in Section G.2. below.

2. Prepayment Amount

The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

a. Prior to Issuance of Bonds

Prior to the issuance of Bonds, the Prepayment Amount for each applicable Assessor's Parcel shall be the rates shown in Table 2 below.

TABLE 2

PREPAYMENT AMOUNT

Zone	Building Square Feet	Prepayment Amount
A	< = 1,700	$9,227.05 per Unit
A	1,701 - 2,200	$9,227.05 per Unit
A	2,201 - 2,500	$9,279.46 per Unit
A	2,501 - 2,900	$10,300.20 per Unit
A	> 2,900	$11,042.56 per Unit
B	NA	$0.00 per Unit

b. Subsequent to Issuance of Bonds

Subsequent to the issuance of Bonds, the Prepayment Amount for each applicable Assessor's Parcel shall be calculated according to the following formula (capitalized terms defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance
plus	Administrative Fee
less	Reserve Fund Credit
equals	Prepayment Amount

As of the date of prepayment, the Prepayment Amount shall be calculated as follows:

1. For Assessor’s Parcels of Developed Property, compute the Assigned Annual Special Taxes and the Backup Annual Special Tax applicable to the Assessor’s Parcel. For Assessor’s Parcels of Undeveloped Property, compute the Assigned Annual Special Taxes and the Backup Annual Special Tax applicable to the Assessor’s Parcel as though it was already designated as Developed Property, based upon the Building Permit which has already been issued for that Assessor’s Parcel.

2. For each Assessor’s Parcel of Developed Property and Undeveloped Property to be prepaid, (a) divide the Assigned Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the sum of the estimated Assigned Annual Special Taxes applicable to all Assessor’s Parcels of Developed Property at buildout, as reasonably determined by the Board, and (b) divide the Backup Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the sum of the estimated Backup Annual Special Taxes applicable to all Assessor’s Parcels of Developed Property at buildout, as reasonably determined by the Board.

3. The amount determined pursuant to Section G.2.a. shall be (a) increased by the portion of the Bonds not allocable to project proceeds with respect to the applicable Assessor's Parcel and (b) reduced by the amount of regularly retired principal which is allocable to the applicable Assessor's Parcel, as determined by the Board. The result is the "Outstanding Gross Prepayment Amount." 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.

4. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the face value of all outstanding Bonds. If the product is greater than the Outstanding Gross Prepayment Amount, then the product shall be the "Bond Redemption Amount." If the product is less than the Outstanding Gross Prepayment Amount, then the Outstanding Gross Prepayment Amount shall be the "Bond Redemption Amount."

5. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the outstanding Bonds to be redeemed with the proceeds of the Bond Redemption Amount. This product is the "Redemption Premium."

6. Compute the amount needed to pay interest on the Bond Redemption Amount, the Redemption Premium, and the Reserve Fund Credit (see step 10) to be redeemed with the proceeds of the Prepayment Amount until the earliest call date for the outstanding Bonds.

7. Estimate the amount of interest earnings to be derived from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the earliest call date for the outstanding Bonds.

8. Subtract the amount computed pursuant to paragraph 7 from the amount computed pursuant to paragraph 6. This difference is the "Defeasance."

9. Estimate the administrative fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption. This amount is the "Administrative Fee."

10. Calculate the "Reserve Fund Credit" as the lesser of: (a) the expected reduction in the applicable reserve requirements, if any, associated with the redemption of outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirements in effect

after the redemption of outstanding Bonds as a result of the prepayment from the balance in the applicable reserve funds on the prepayment date. Notwithstanding the foregoing, the Reserve Fund Credit shall in no event be less than 0.

11. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Defeasance, and the Administrative Fee, less the Reserve Fund Credit.

The Prepayment Amount may be sufficient to redeem other than a $5,000 increment of Bonds. In such cases, the increment above $5,000 or integral multiple thereof will be retained in the appropriate fund established under the fiscal agent agreement or indenture to be used with the next prepayment of Bonds or to make debt service payments.

With respect to an Annual Special Tax obligation that is prepaid pursuant to this Section G, the Board shall indicate in the records of CFD No. 2001-1 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 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 thereupon cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board.

SECTION H
PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel, as calculated in Section H.2. below, may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

1. Partial Prepayment Times and Conditions

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

2. Partial Prepayment Amount

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

$$PP = P_G \times F$$

The terms above have the following meanings:

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

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor=s Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2001-1 that there has been a partial prepayment of the Annual Special Tax obligation to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor=s Parcel, and the obligation of such Assessor=s Parcel to pay such prepaid portion of the Annual Special Tax shall thereupon cease. The portion of the Annual Special Tax equal to the outstanding percentage (1.00 - F) of the remaining Annual Special Tax obligation shall continue to be levied on such Assessor=s Parcel.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year.

SECTION I
TERMINATION OF SPECIAL TAX

Annual Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the last series of Bonds has been issued, as determined by the Board, provided that Annual Special Taxes shall not be levied after 2036-37.

SECTION J
EXEMPTIONS

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by or irrevocably offered for dedication to the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels located entirely within Zone B, or (vi) other types of

Assessor's Parcels, at the reasonable discretion of the Board, provided that no such classification would reduce the Acreage of all Taxable Property in Zone A to less than 100.48 acres of Acreage. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the Acreage of all Taxable Property in Zone A to less than 100.48 acres of Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property in Zone A to less than 100.48 acres of Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly. No portion of an Assessor's Parcel whose total Acreage, if such Assessor's Parcel were classified as Exempt Property, would reduce the Acreage of all Taxable Property in Zone A to less than 100.48 acres of Acreage shall be exempted or excluded from the calculation of the Acreage of Taxable Property.

SECTION K
NOTICE OF CANCELATION

The parties involved in the formation of CFD No. 2001-1 intend that only property within Zone A should be subject to the Special Taxes of CFD No. 2001-1. However, at the time of the formation CFD No. 2001-1, the configuration of the relevant Assessor's Parcels and the application of the provisions of the Act prevented the Board from establishing definitive boundaries of CFD No. 2001-1 coterminous with the boundaries of Zone A. Therefore, property outside Zone A, which is designated as Zone B, was also necessarily included within the boundaries of CFD No. 2001-1. To ensure that property located within Zone B is not adversely affected as a result of its unavoidable inclusion within CFD No. 2001-1, the Board shall take the following actions at the times and under the conditions specified below.

As Final Maps are recorded in the County Office of the Recorder with respect to the property within Zone A, any Assessor's Parcel created entirely within Zone B will be deemed to have satisfied its Special Tax obligation with respect to CFD No. 2001-1, and the Board shall record, or cause to be recorded, a Notice of Cancellation with respect to such Assessor's Parcel, provided that the Board shall not be obligated to take any such action until documentation is provided to the Board showing to the Board's satisfaction that the relevant Final Map(s) has been recorded in the County Office of the Recorder. Notwithstanding the foregoing, in instances in which it is unclear whether an Assessor's Parcel, after the recordation of a Final Map(s) with respect to such Assessor's Parcel, should be located within Zone A or Zone B, the Board may wait until all Final Maps have been recorded before determining whether to record, or to cause to be recorded, a Notice of Cancellation with respect to such Assessor's Parcel, provided that until such determination is made, such Assessor's Parcel shall continue to be classified pursuant to Section B.

SECTION L
APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. A representative(s) of CFD No.

2001-1 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 M
MANNER OF COLLECTION

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2001-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

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EXHIBIT A

ZONE MAP OF CFD NO. 2001-1

Exhibit B

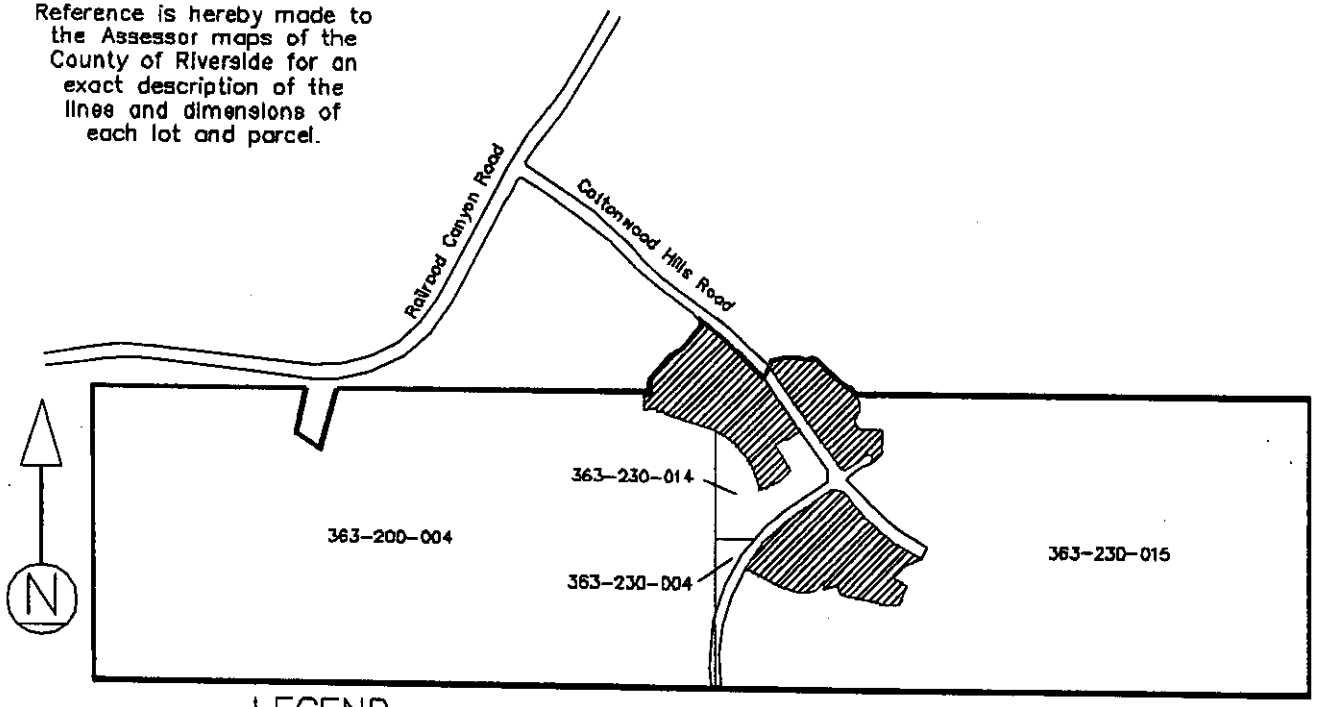
CFD Boundary Map

EXHIBIT "A"

SHEET 1 OF 2

PROPOSED BOUNDARIES OF
LAKE ELSINORE UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2001-1
RIVERSIDE COUNTY
STATE OF CALIFORNIA

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.



LEGEND

———	Boundaries of Community Facilities District No. 2001-1
———	Riverside County Assessor Parcel Line
▨	Subdivided Region (As listed on Sheet 2 of 2)
nnn-nnn-nnn	Riverside County Assessor Parcel Number

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

(1) Filed in the office of the Clerk of the Board of Trustees this ____ day of _____, 20____.

_____
Clerk of the Board of Trustees

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2001-1, Riverside County, State of California, was approved by the Board of Trustees at a regular meeting thereof, held on this_____ day of _____, 20____, by its Resolution No. _____.

_____
Clerk of the Board of Trustees

(3) Filed this _____ day of _____, 20____, at the hour of _____ o'clock __m, in Book _____ of Maps of Assessment and Community Facilities Districts at page _____ and as Instrument No. _____, in the office of the County Recorder of Riverside County, State of California.

_____
County Recorder of Riverside County

EXHIBIT "A"

ASSESSOR'S PARCELS WITHIN SUBDIVIDED REGION

363-471-001 363-471-002 363-471-003
363-471-004 363-471-005 363-471-006
363-471-007 363-471-008 363-471-009
363-471-010 363-471-011 363-471-012
363-471-013 363-471-014 363-471-015
363-471-016 363-471-017 363-471-018
363-471-019 363-471-020 363-471-021
363-471-022 363-471-023 363-471-024
363-471-025 363-471-026 363-472-001
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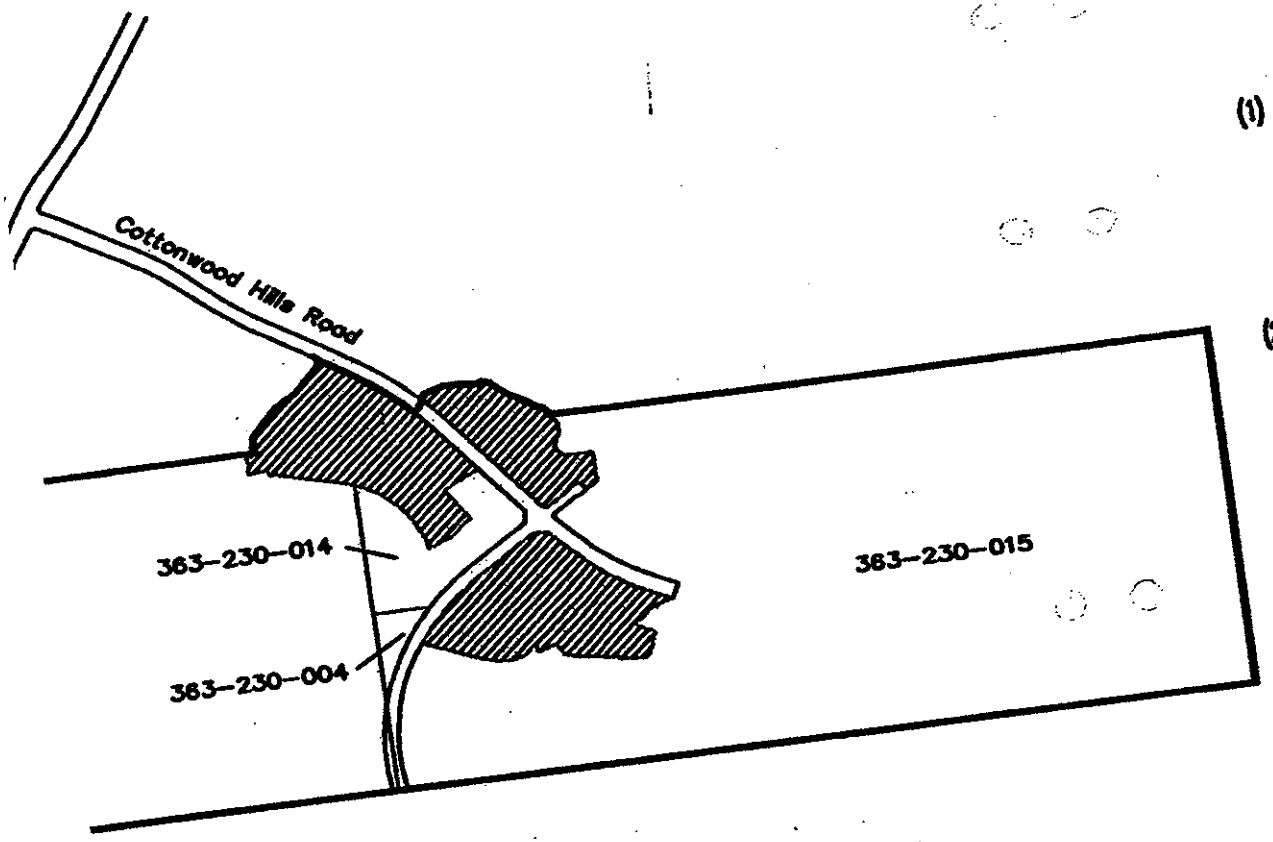
363-501-072 363-501-073 363-501-074
363-501-075 363-501-076 363-501-077
363-501-078 363-501-079 363-502-001
363-502-002 363-502-003 363-502-004
363-502-005 363-502-006 363-502-007
363-502-008 363-502-009 363-502-010
363-502-011 363-502-012 363-502-013
363-502-014 363-502-015 363-502-016
363-502-017 363-502-018 363-502-019
363-502-020 363-502-021 363-502-022
363-502-023 363-502-024 363-502-025
363-502-026 363-502-027 363-502-028
363-502-029 363-502-030

COPY

48/13

PROPOSED BOUNDARIES OF
LAKE ELSINORE UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2001-1
RIVERSIDE COUNTY
STATE OF CALIFORNIA



(1) Filed in the office of the Clerk of the Board of Trustees this 5th day of Dec., 2000

Angie Wilson
Clerk of the Board of Trustees

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2001-1, Riverside County, State of California, was approved by the Board of Trustees at a regular meeting thereof, held on this 5th day of Dec., 2000, by its Resolution No. 2000-12-213.

Angie Wilson
Clerk of the Board of Trustees

(3) Filed this 8th day of Dec, 2000, at the hour of 8 o'clock a.m. in Book 48 of Maps of Assessment and Community Facilities Districts at page 3-4 and as Instrument No. 488113, in the office of the County Recorder of Riverside County, State of California. FEE: $8.00

Gary L. Orso By D. Rogers
County Recorder of Riverside County

Line

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

Exhibit C

Assessor's Parcel Maps

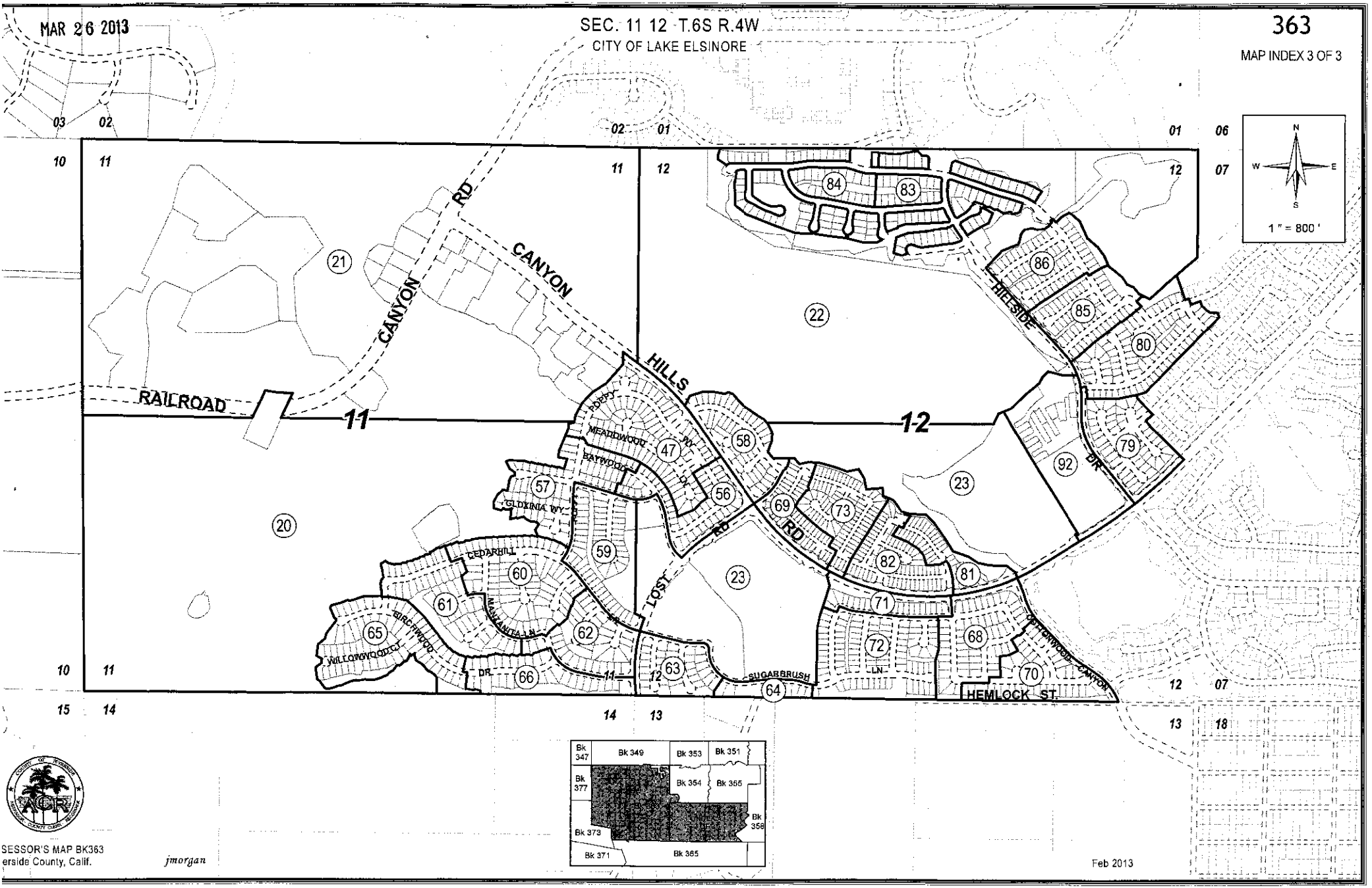
MAR 26 2013

SEC. 11 12 T.6S R.4W

CITY OF LAKE ELSINORE

363

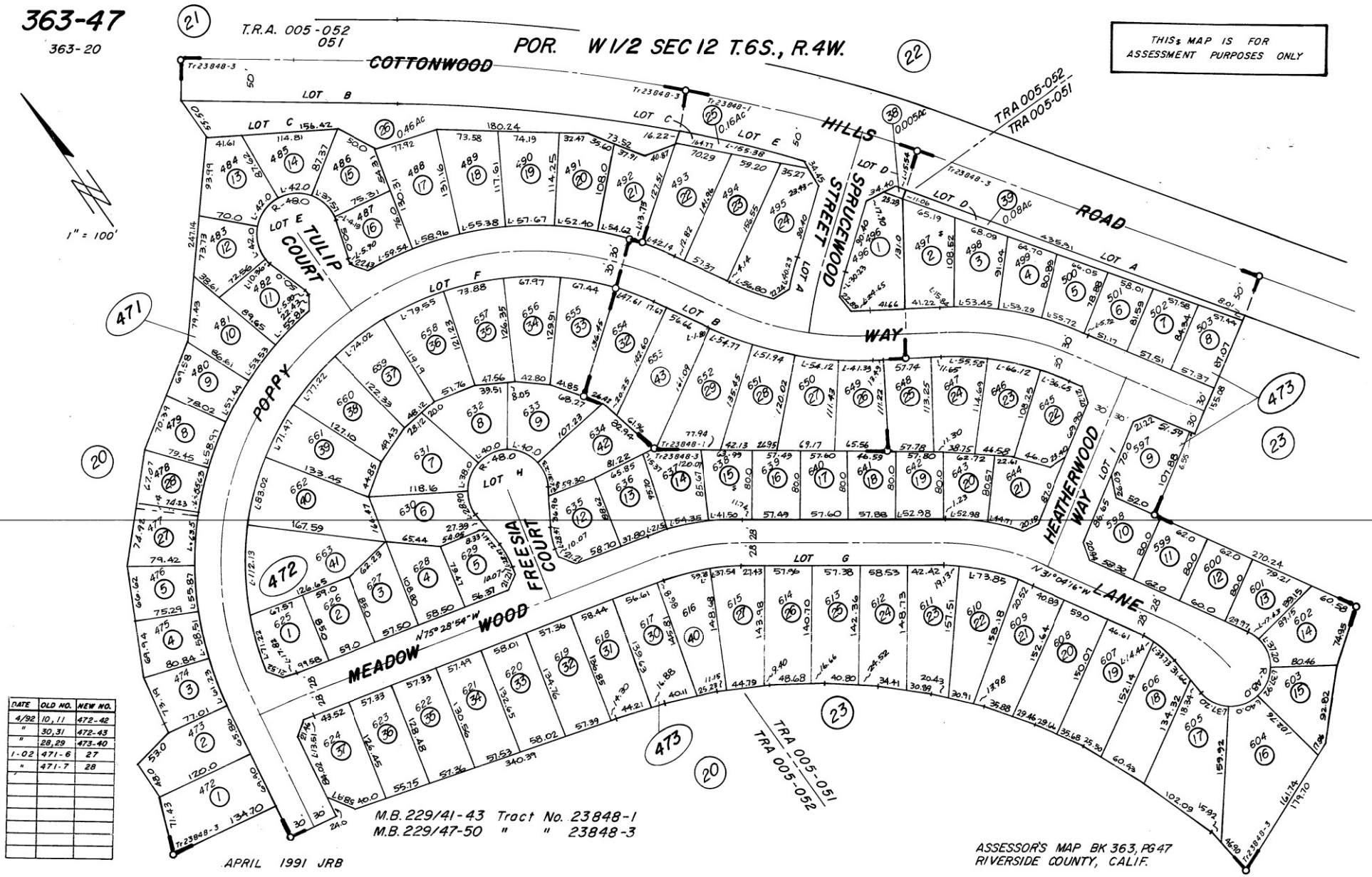
MAP INDEX 3 OF 3



ASSESSOR'S MAP BK363
Riverside County, Calif.

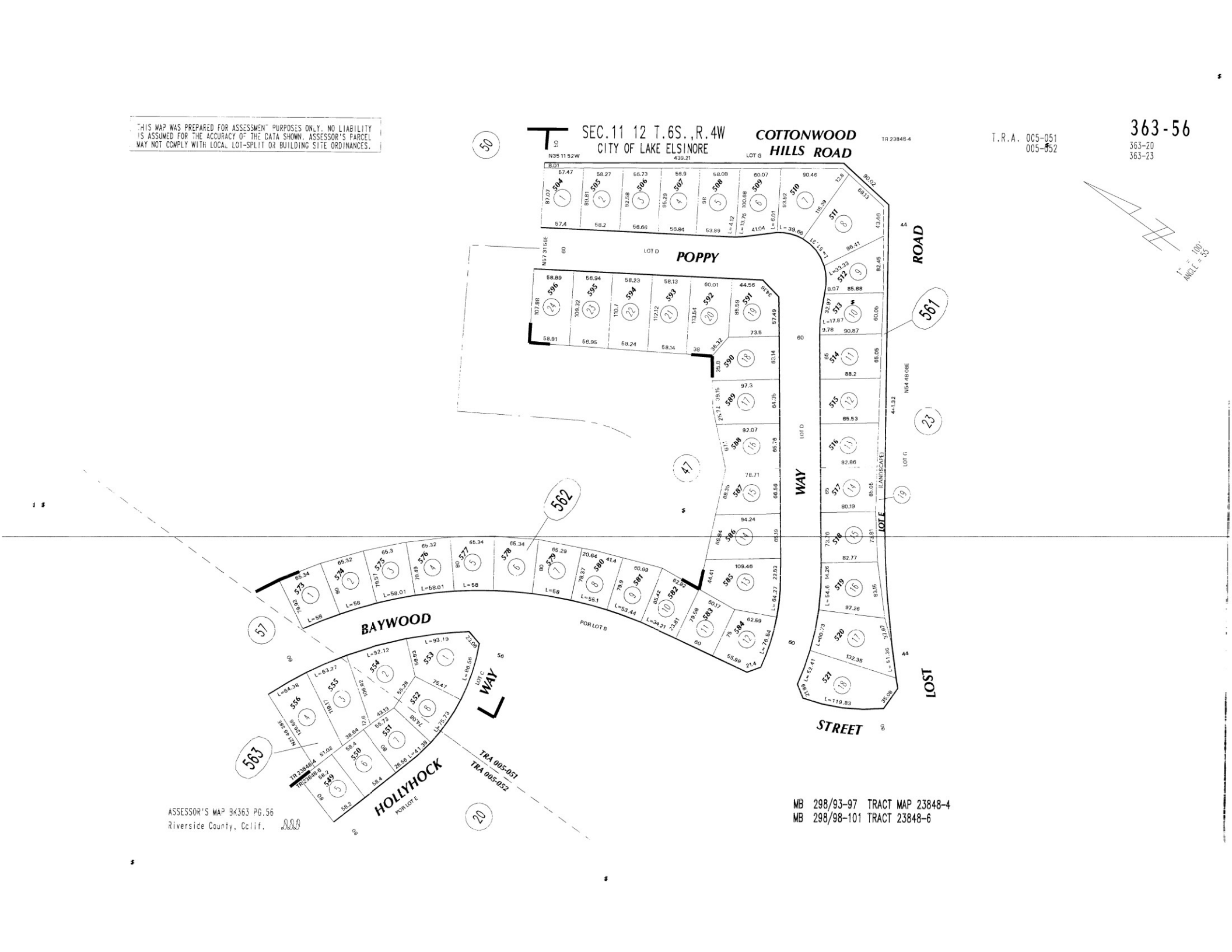
jmorgan

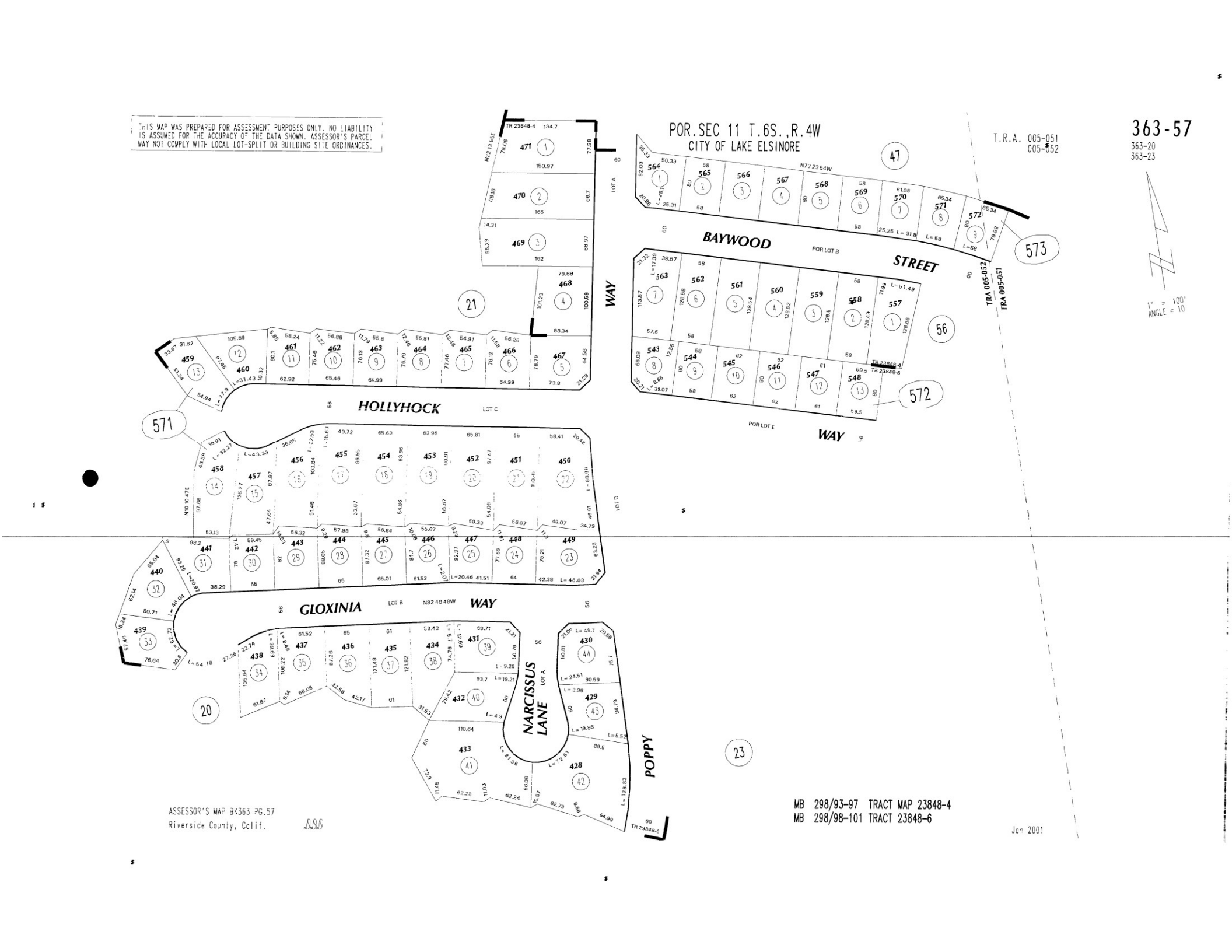
Feb 2013



DATE	OLD NO.	NEW NO.
4/92	10, 11	472-42
"	30, 31	472-43
"	28, 29	473-40
1-02	471-6	27
"	471-7	28

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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POR.SEC 11 T.6S.,R.4W
CITY OF LAKE ELSINORE
T.R.A. 005-051
005-052
363-57
363-20
363-23
1" = 100'
ANGLE = 10
BAYWOOD
POR LOT B
STREET
HOLLYHOCK
LOT C
WAY
GLOXINIA
LOT B
N82 46 48W
NARCISSUS
LANE
LOT A
POPPY
POR LOT E
TRA 005-052
TRA 005-051
TR 23848-4
TR 23848-6
ASSESSOR'S MAP BK363 PG.57
Riverside County, Calif.
MB 298/93-97 TRACT MAP 23848-4
MB 298/98-101 TRACT 23848-6
Jan 2001

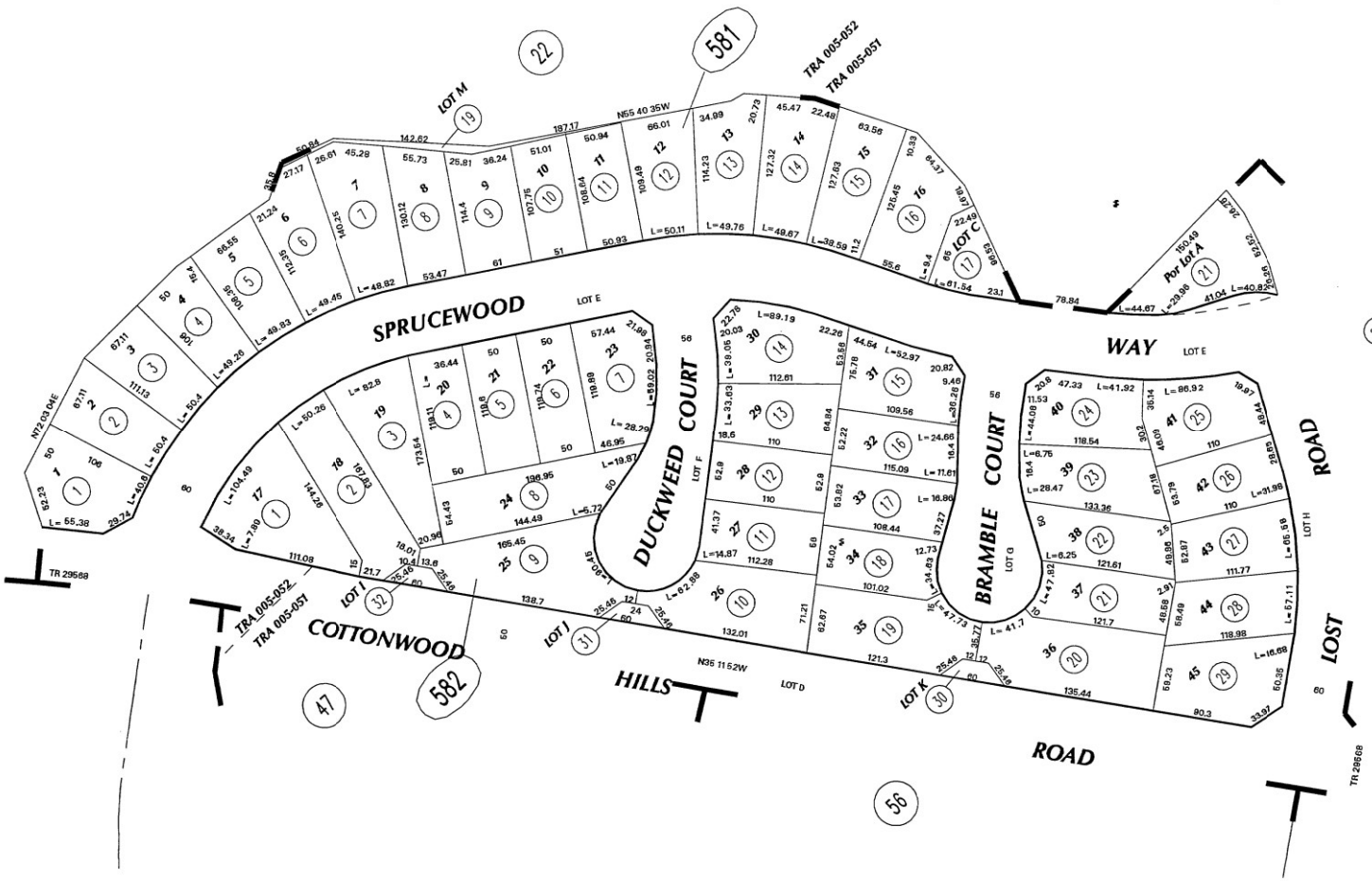
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

JAN 2 5 2005

POR. SEC 12 T.6S., R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-051
005-052

363-58
363-22
363-50



1" = 100'
ANGLE = 45

MB 299/1-5 TRACT MAP 29568
MB 236/28-35 TRACT MAP 25274

ASSESSOR'S MAP BK363 PG.58
Riverside County, Calif.

Jan 2005

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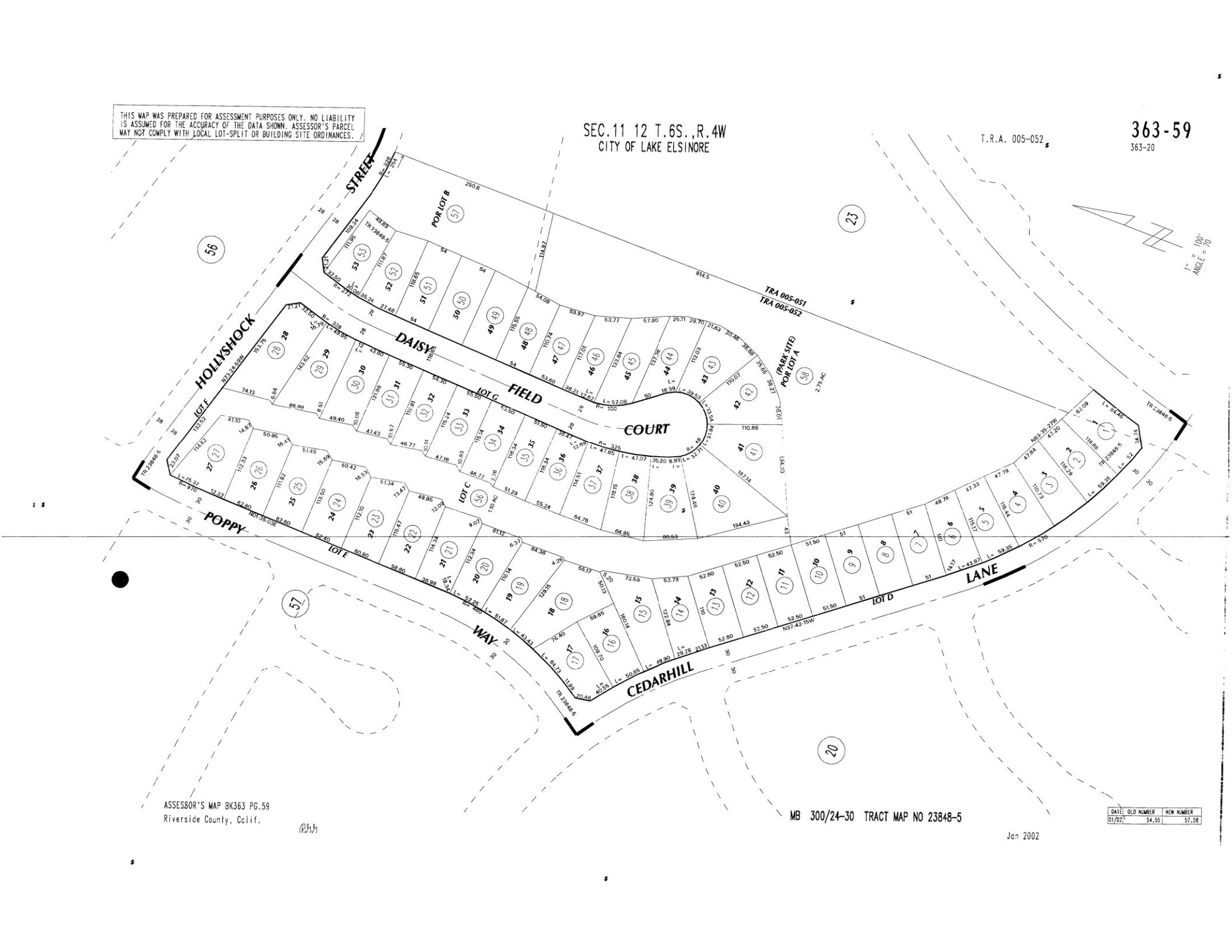
01/05	581-18	21,31,


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.11 12 T.6S.,R.4W
CITY OF LAKE ELSINORE
T.R.A. 005-052
363-59
363-20
1" = 100'
ANGLE = 70
HOLLYSHOCK STREET
DAISY FIELD COURT
POPPY WAY
CEDARHILL LANE
LOT C
LOT D
LOT E
LOT F
LOT G
POR LOT B
(PARK SITE) POR LOT A
TRA 005-051
TRA 005-052
TR 23848-5
ASSESSOR'S MAP BK363 PG.59
Riverside County, Calif.
MB 300/24-30 TRACT MAP NO 23848-5
Jan 2002
DATE | OLD NUMBER | NEW NUMBER
01/02 | 54,55 | 57,58

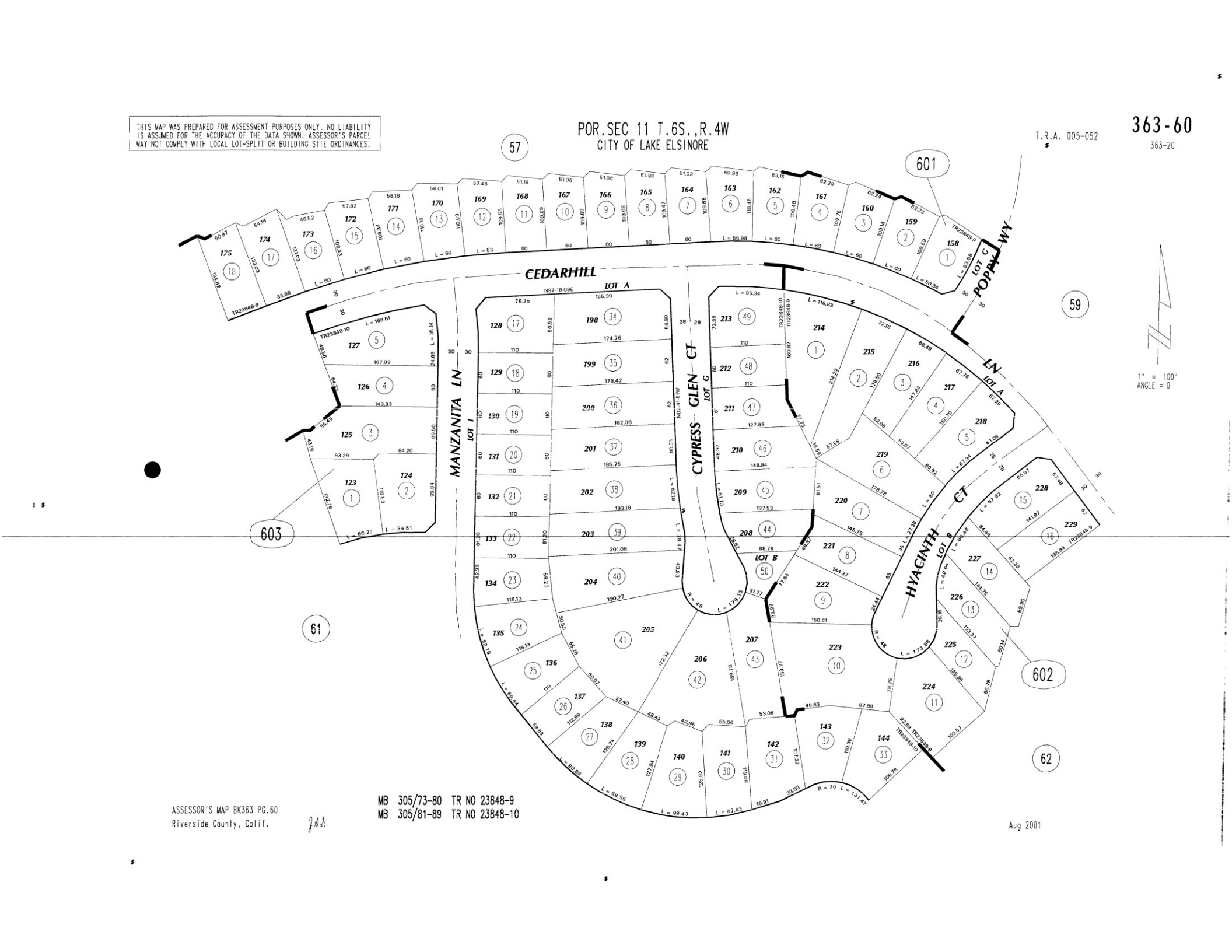
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

POR. SEC 11 T.6S., R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-052

363-60

363-20



ASSESSOR'S MAP BK363 PG.60
Riverside County, Calif.

MB 305/73-80 TR NO 23848-9
MB 305/81-89 TR NO 23848-10

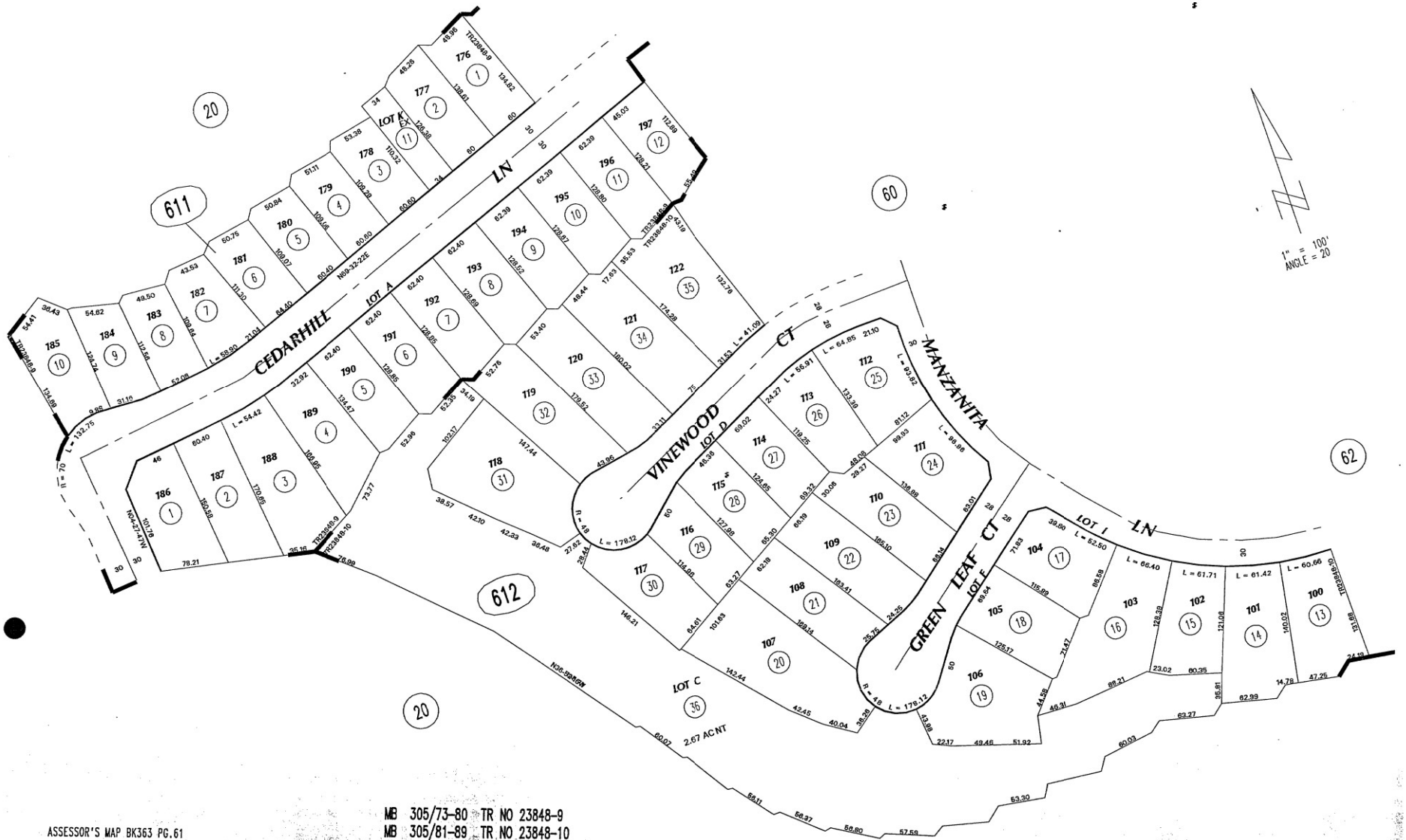
Aug 2001

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. SEC 11 T.6S., R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-052

363-61
363-20



MB 305/73-80 TR NO 23848-9
MB 305/81-89 TR NO 23848-10

ASSESSOR'S MAP BK363 PG.61
Riverside County, Calif.

CJR

Oct 2004

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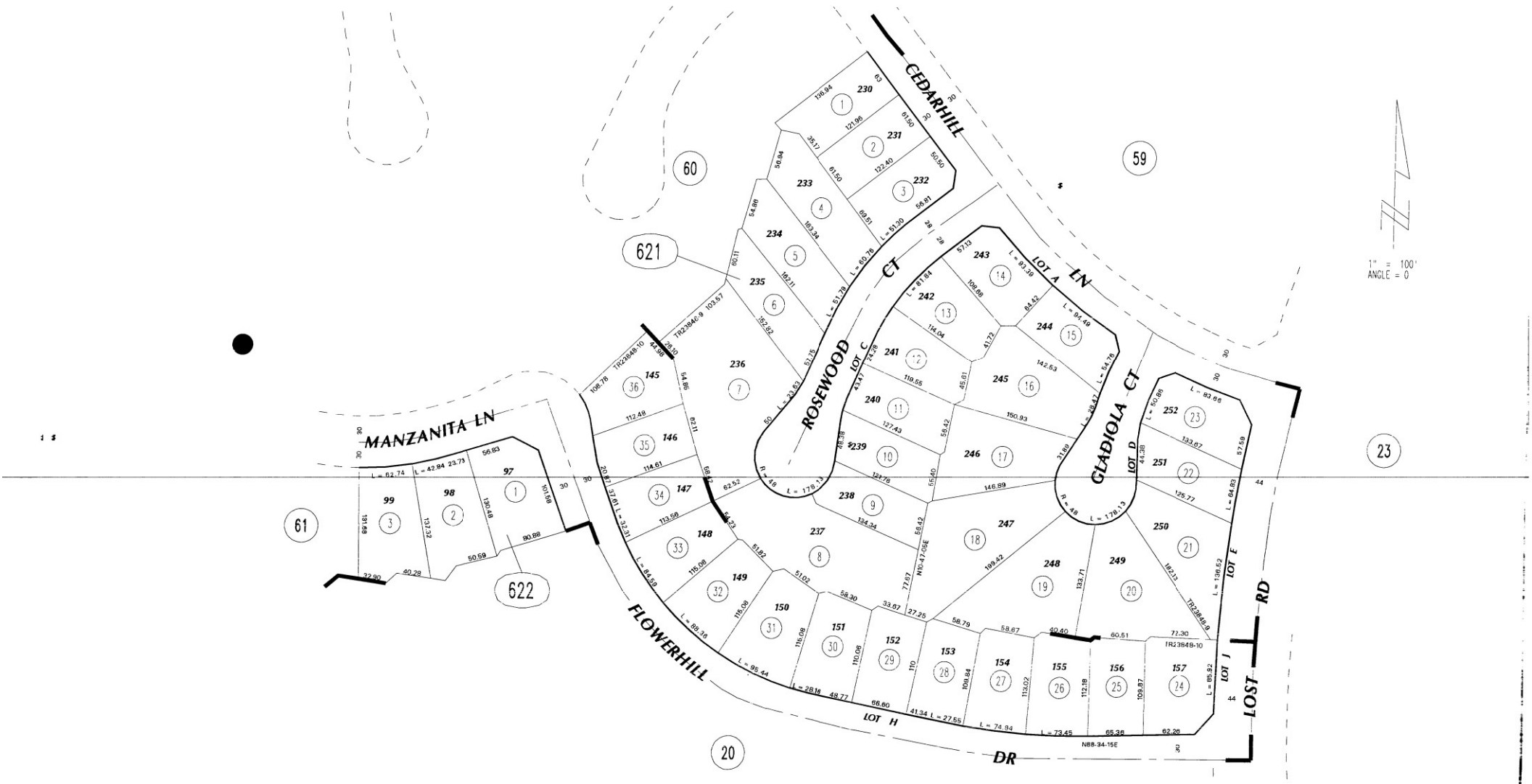
POR. SEC 11 T.6S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-052

363-62

363-20



ASSESSOR'S MAP BK363 PG.62
Riverside County, Calif.

MB 305/73-80 TR NO 23848-9
MB 305/81-89 TR NO 23848-10

Aug 2001

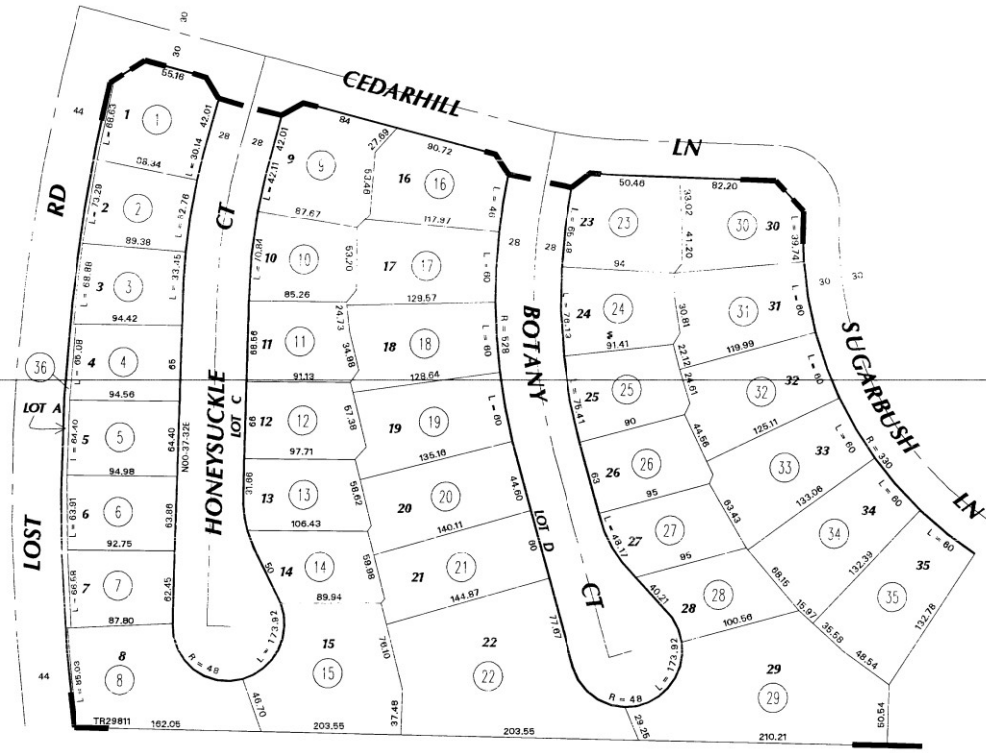
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SEC.12 13 T.6S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-051

363-63
363-23

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK363 PG.63
Riverside County, Calif.

MB 304/95-100 TR NO 29811

Sep 2001

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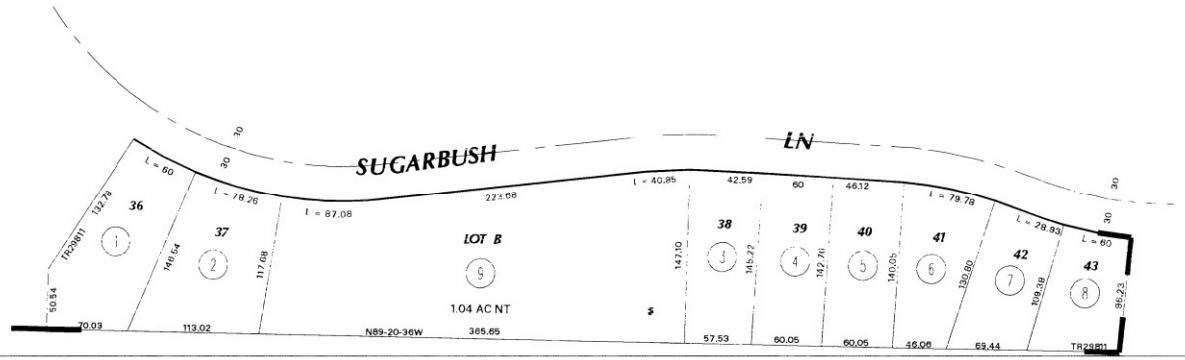
SEC.12 13 T.6S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-051

363-64

363-23

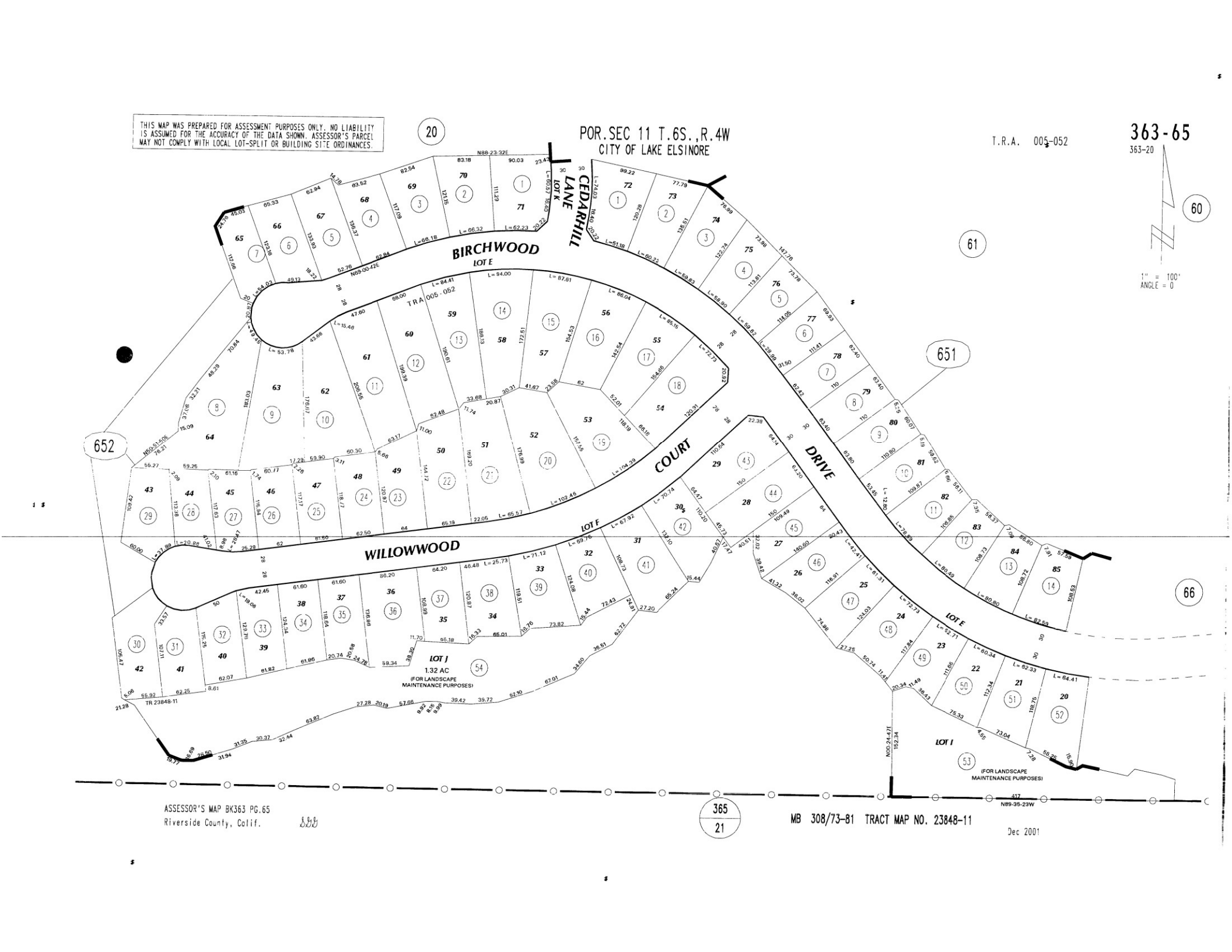
1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK363 PG.64
Riverside County, Calif.

MB 304/95-100 TR NO 29811

Sep 2001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POR. SEC 11 T.6S., R.4W
CITY OF LAKE ELSINORE
T.R.A. 005-052
363-65
363-20
1" = 100'
ANGLE = 0
BIRCHWOOD
LOT E
CEDARHILL LANE
LOT K
WILLOWWOOD
LOT F
COURT
DRIVE
LOT E
LOT J
1.32 AC
(FOR LANDSCAPE MAINTENANCE PURPOSES)
LOT I
(FOR LANDSCAPE MAINTENANCE PURPOSES)
TRA 005-052
TR 23848-11
20
60
61
651
652
66
365
21
ASSESSOR'S MAP BK363 PG.65
Riverside County, Calif.
MB 308/73-81 TRACT MAP NO. 23848-11
Dec 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.

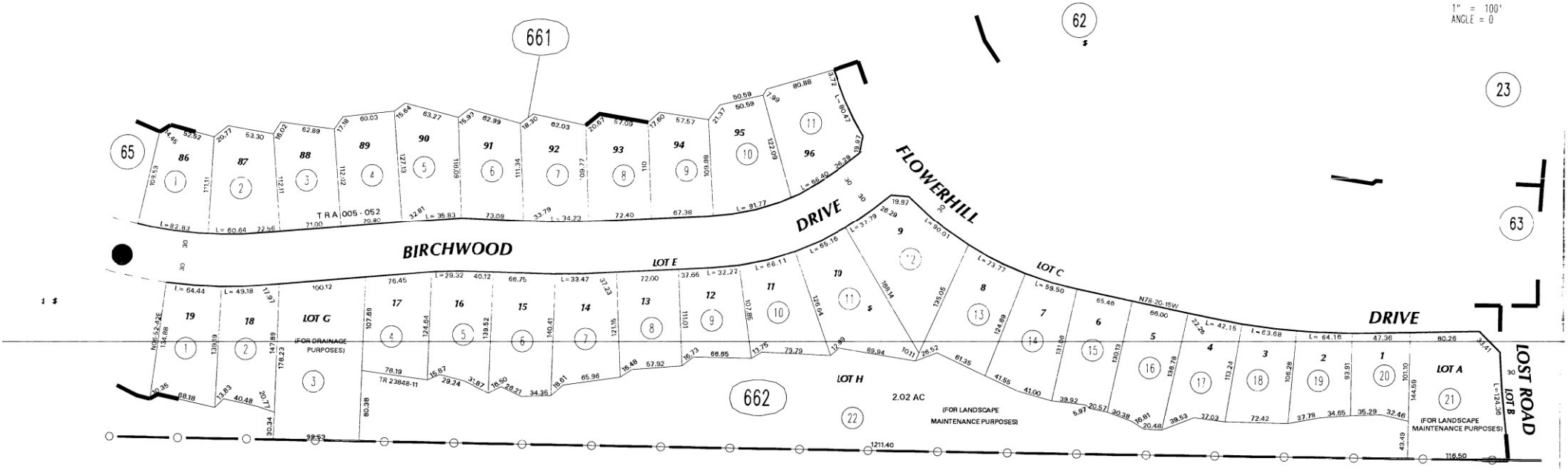
SEC.11 14 T.6S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-052

363-66

363-20

1" = 100'
ANGLE = 0



ASSESSOR'S MAP BK363 PG.66
Riverside County, Calif.

MB 308/73-81 TRACT MAP NO. 23848-11

Dec 2001

Exhibit D

Refunding Revenue Bonds, Series 2019

Debt Service Schedule

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
2007 Special Tax Refunding Bonds
Debt Service Schedule

Period	2007 Special Tax Refunding Bonds		
	Principal	Interest	Total Debt Service
9/1/2019	$250,000.00	$379,390.00	$629,390.00
9/1/2020	$264,000.00	$365,640.00	$629,640.00
9/1/2021	$279,000.00	$351,120.00	$630,120.00
9/1/2022	294,000.00	335,775.00	$629,775.00
9/1/2023	310,000.00	319,605.00	$629,605.00
9/1/2024	327,000.00	302,555.00	$629,555.00
9/1/2025	345,000.00	284,570.00	$629,570.00
9/1/2026	364,000.00	265,595.00	$629,595.00
9/1/2027	384,000.00	245,575.00	$629,575.00
9/1/2028	405,000.00	224,455.00	$629,455.00
9/1/2029	427,000.00	202,180.00	$629,180.00
9/1/2030	451,000.00	178,695.00	$629,695.00
9/1/2031	476,000.00	153,890.00	$629,890.00
9/1/2032	502,000.00	127,710.00	$629,710.00
9/1/2033	530,000.00	100,100.00	$630,100.00
9/1/2034	225,444.88	404,615.72	$630,060.60
9/1/2035	566,000.00	63,965.00	$629,965.00
9/1/2036	597,000.00	32,835.00	$629,835.00
Total	**$6,996,444.88**	**$4,338,270.72**	**$11,334,715.60**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

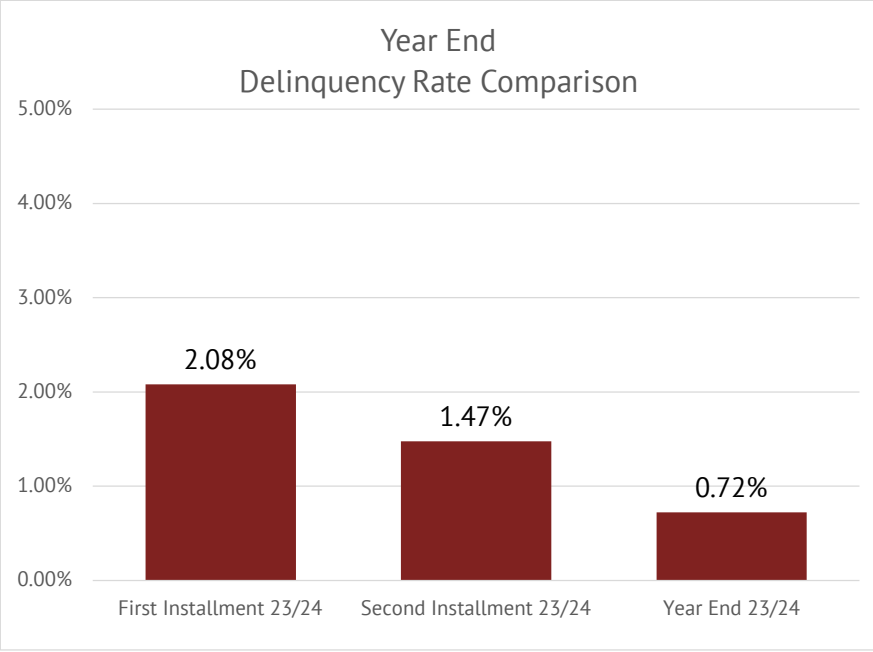
Year End Report for Fiscal Year 2023/2024

Lake Elsinore Unified School District Community Facilities District No. 2001-1

Summary

Year End

Total Taxes Due June 30, 2024	**$686,727.00**
Amount Paid	**$681,776.70**
Amount Remaining to be Collected	**$4,950.30**
Number of Parcels Delinquent	**5**
Delinquency Rate	**0.72%**



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**

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2023/2024

Lake Elsinore Unified School District Community Facilities District No. 2001-1

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2024	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2019/2020	$686,727.00	18	$674,026.50	$12,700.50	1.85%	$0.00	0.00%
2020/2021	686,727.00	6	680,831.00	5,896.00	0.86%	0.00	0.00%
2021/2022	686,727.00	23	666,375.50	20,351.50	2.96%	976.80	0.14%
2022/2023	686,727.00	9	678,423.50	8,303.50	1.21%	1,465.20	0.21%
2023/2024	686,727.00	5	681,776.70	4,950.30	0.72%	4,950.30	0.72%

Historical Delinquency Rate

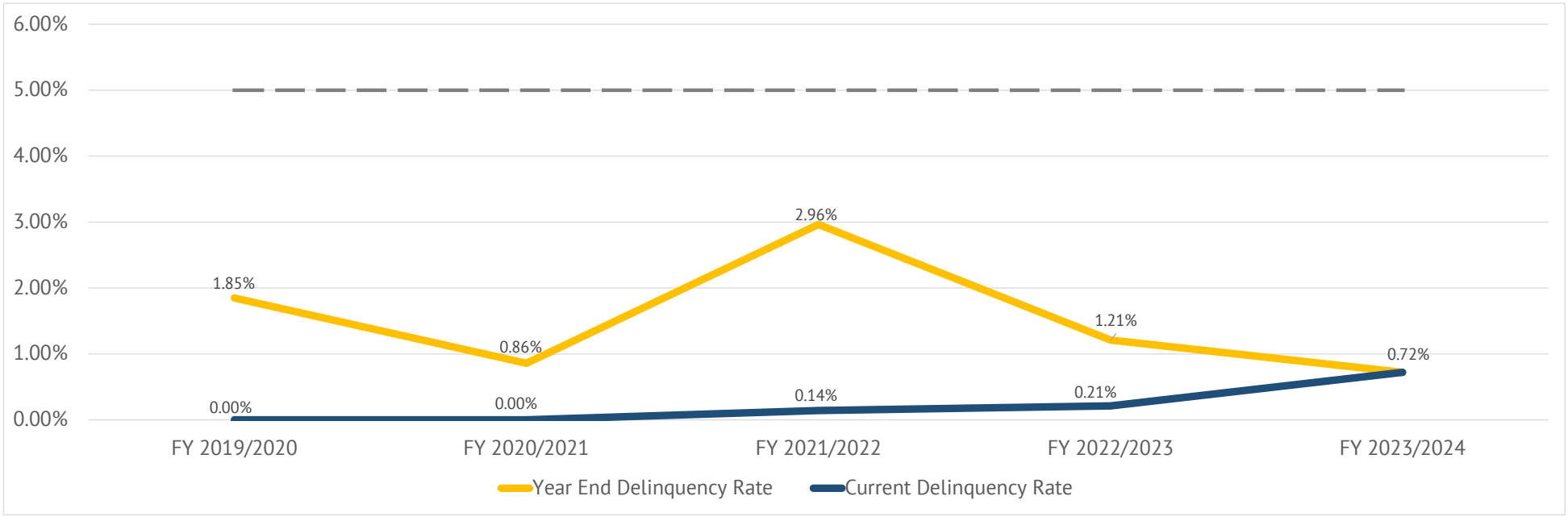


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 2001-1

Subfund: 5122379A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	$4,665.02	$2,536,362.71	$482,283.17	($2,531,759.42)	$0.00	$491,551.48			BEGINNING BALANCE
07-03-2023	$1,914.10					$493,465.58		Interest	Interest Earnings
08-01-2023	$2,001.82					$495,467.40		Interest	Interest Earnings
08-10-2023		$8,041.79				$503,509.19		Deposit	Special Tax Deposit
08-16-2023		$7,460.76				$510,969.95		Deposit	Special Tax Deposit
08-18-2023				($159,670.85)		$351,299.10		Transfer Out	Transfer To 5122379B Interest Account
08-18-2023				($309,896.10)		$41,403.00		Transfer Out	Transfer To 5122379C Principal Acct
09-01-2023	$1,234.53					$42,637.53		Interest	Interest Earnings
10-02-2023	$174.52					$42,812.05		Interest	Interest Earnings
11-01-2023	$181.14					$42,993.19		Interest	Interest Earnings
11-07-2023				($42,637.53)		$355.66		Transfer Out	Transfer To 5122379S Surplus Fund
12-01-2023	$36.37					$392.03		Interest	Interest Earnings
12-18-2023			$30,783.50			$31,175.53		Transfer In	Transfer From 5122428S Special Tax Fund
01-02-2024	$60.68					$31,236.21		Interest	Interest Earnings
01-31-2024		$360,868.50				$392,104.71		Deposit	Special Tax Deposit
02-01-2024	$181.18					$392,285.89		Interest	Interest Earnings
02-14-2024				($150,966.82)		$241,319.07		Transfer Out	Transfer To 5122379B Interest Account
02-15-2024		$11,464.19				$252,783.26		Deposit	Special Tax Deposit
03-01-2024	$1,240.67					$254,023.93		Interest	Interest Earnings
04-01-2024	$1,069.75					$255,093.68		Interest	Interest Earnings
04-10-2024				($25,000.00)		$230,093.68		Transfer Out	Transfer To 5122379I Admin Exp Fd
05-01-2024	$965.47					$231,059.15		Interest	Interest Earnings
05-30-2024		$316,992.74				$548,051.89		Deposit	Special Tax Deposit
06-03-2024	$1,056.58					$549,108.47		Interest	Interest Earnings
	$10,116.81	$704,827.98	$30,783.50	($688,171.30)	$0.00	$57,556.99			DATE RANGE BALANCE
Subfund Total	**$14,781.83**	**$3,241,190.69**	**$513,066.67**	**($3,219,930.72)**	**$0.00**	**$549,108.47**	**Total for 5122379A - Special Tax Fund**		

Subfund: 5122379B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	$189.78	$36.49	$1,029,421.84	$0.00	($1,029,517.50)	$130.61			BEGINNING BALANCE
07-03-2023	$0.51					$131.12		Interest	Interest Earnings
08-01-2023	$0.53					$131.65		Interest	Interest Earnings
08-18-2023			$159,670.85			$159,802.50		Transfer In	Transfer From 5122379A Special Tax Fund
09-01-2023					($159,802.50)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
09-01-2023	$304.26					$304.26		Interest	Interest Earnings
10-02-2023	$1.25					$305.51		Interest	Interest Earnings
11-01-2023	$1.29					$306.80		Interest	Interest Earnings
12-01-2023	$1.26					$308.06		Interest	Interest Earnings
01-02-2024	$1.31					$309.37		Interest	Interest Earnings
02-01-2024	$1.31					$310.68		Interest	Interest Earnings

Subfund: 5122379B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
02-14-2024			$150,966.82			$151,277.50		Transfer In	Transfer From 5122379A Special Tax Fund
03-01-2024					($151,277.50)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
03-01-2024	$329.21					$329.21		Interest	Interest Earnings
04-01-2024	$1.39					$330.60		Interest	Interest Earnings
05-01-2024	$1.34					$331.94		Interest	Interest Earnings
06-03-2024	$1.39					$333.33		Interest	Interest Earnings
	$645.05	$0.00	$310,637.67	$0.00	($311,080.00)	$202.72			DATE RANGE BALANCE
Subfund Total	**$834.83**	**$36.49**	**$1,340,059.51**	**$0.00**	**($1,340,597.50)**	**$333.33**	**Total for 5122379B - Interest Account**		

Subfund: 5122379C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	$104.05	$97.16	$836,901.87	$0.00	($837,000.00)	$103.08			BEGINNING BALANCE
07-03-2023	$0.40					$103.48		Interest	Interest Earnings
08-01-2023	$0.42					$103.90		Interest	Interest Earnings
08-18-2023			$309,896.10			$310,000.00		Transfer In	Transfer From 5122379A Special Tax Fund
09-01-2023					($310,000.00)	$0.00	Cede & Co.	Debt Service Principal	Debt Service Principal
09-01-2023	$589.87					$589.87		Interest	Interest Earnings
10-02-2023	$2.41					$592.28		Interest	Interest Earnings
11-01-2023	$2.51					$594.79		Interest	Interest Earnings
12-01-2023	$2.44					$597.23		Interest	Interest Earnings
01-02-2024	$2.53					$599.76		Interest	Interest Earnings
02-01-2024	$2.53					$602.29		Interest	Interest Earnings
03-01-2024	$2.37					$604.66		Interest	Interest Earnings
04-01-2024	$2.55					$607.21		Interest	Interest Earnings
05-01-2024	$2.47					$609.68		Interest	Interest Earnings
06-03-2024	$2.56					$612.24		Interest	Interest Earnings
	$613.06	$0.00	$309,896.10	$0.00	($310,000.00)	$509.16			DATE RANGE BALANCE
Subfund Total	**$717.11**	**$97.16**	**$1,146,797.97**	**$0.00**	**($1,147,000.00)**	**$612.24**	**Total for 5122379C - Principal Account**		

Subfund: 5122379E - School Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	$0.10	$603.52	$0.00	$0.00	($603.61)	$0.01			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.10**	**$603.52**	**$0.00**	**$0.00**	**($603.61)**	**$0.01**	**Total for 5122379E - School Construction Fund**		

Subfund: 5122379I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	$1,914.97	$54,447.21	$108,646.71	($33,646.71)	($57,964.74)	$73,397.44			BEGINNING BALANCE
07-03-2023	$285.81					$73,683.25		Interest	Interest Earnings
08-01-2023	$298.91					$73,982.16		Interest	Interest Earnings
09-01-2023	$311.69					$74,293.85		Interest	Interest Earnings
10-02-2023	$304.08					$74,597.93		Interest	Interest Earnings

Subfund: 5122379I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
10-16-2023					($3,001.03)	$71,596.90	KeyAnalytics	Consultants M&O / Facilities	Req No. 1118 CFD administration Invoice 2023-1120
11-01-2023	$309.06					$71,905.96		Interest	Interest Earnings
12-01-2023	$294.92					$72,200.88		Interest	Interest Earnings
01-02-2024	$306.07					$72,506.95		Interest	Interest Earnings
01-25-2024					($2,875.00)	$69,631.95	KeyAnalytics	Consultants M&O / Facilities	Req #1107 dated 01/19/2024 CFD admin Invoice 2024-232 01/15/2024
02-01-2024	$303.66					$69,935.61		Interest	Interest Earnings
03-01-2024	$275.49					$70,211.10		Interest	Interest Earnings
04-01-2024	$295.67					$70,506.77		Interest	Interest Earnings
04-10-2024			$25,000.00			$95,506.77		Transfer In	Transfer From 5122379A Special Tax Fund
04-23-2024					($2,875.00)	$92,631.77	KeyAnalytics	Professional Services	Req #1121 Administration Fee Invoice # OC 2024-425
05-01-2024	$354.54					$92,986.31		Interest	Interest Earnings
05-13-2024					($1,850.00)	$91,136.31	Zions First National Bank	Professional Services	Req. No. 1120 Annual Administration Fee (March 2024 - February 2025) Invoice No. 11921
06-03-2024	$385.75					$91,522.06		Interest	Interest Earnings
	$3,725.65	$0.00	$25,000.00	$0.00	($10,601.03)	$18,124.62			DATE RANGE BALANCE
Subfund Total	**$5,640.62**	**$54,447.21**	**$133,646.71**	**($33,646.71)**	**($68,565.77)**	**$91,522.06**	**Total for 5122379I - Administrative Expense Fund**		

Subfund: 5122379S - Surplus Remainder Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	$3,855.45	$4.95	$556,789.00	($381,538.09)	$0.00	$179,111.31			BEGINNING BALANCE
07-03-2023	$697.46					$179,808.77		Interest	Interest Earnings
08-01-2023	$729.42					$180,538.19		Interest	Interest Earnings
09-01-2023	$760.61					$181,298.80		Interest	Interest Earnings
10-02-2023	$742.06					$182,040.86		Interest	Interest Earnings
11-01-2023	$770.22					$182,811.08		Interest	Interest Earnings
11-07-2023			$42,637.53			$225,448.61		Transfer In	Transfer From 5122379A Special Tax Fund
11-07-2023				($42,637.53)		$182,811.08		Transfer Out	Transfer To 5122428A Revenue Fund
12-01-2023	$749.80					$183,560.88		Interest	Interest Earnings
12-18-2023			$65,253.48			$248,814.36		Transfer In	Transfer From 5122428S Special Tax Fund
01-02-2024	$903.26					$249,717.62		Interest	Interest Earnings
02-01-2024	$1,055.29					$250,772.91		Interest	Interest Earnings
03-01-2024	$987.86					$251,760.77		Interest	Interest Earnings
04-01-2024	$1,060.22					$252,820.99		Interest	Interest Earnings
05-01-2024	$1,027.38					$253,848.37		Interest	Interest Earnings
06-03-2024	$1,066.10					$254,914.47		Interest	Interest Earnings
	$10,549.68	$0.00	$107,891.01	($42,637.53)	$0.00	$75,803.16			DATE RANGE BALANCE
Subfund Total	**$14,405.13**	**$4.95**	**$664,680.01**	**($424,175.62)**	**$0.00**	**$254,914.47**	**Total for 5122379S - Surplus Remainder Account**		
Fund Total	**$36,379.62**	**$3,296,380.02**	**$3,798,250.87**	**($3,677,753.05)**	**($2,556,766.88)**	**$896,490.58**	**Total for CFD No. 2001-1**		
Grand Total	**$36,379.62**	**$3,296,380.02**	**$3,798,250.87**	**($3,677,753.05)**	**($2,556,766.88)**	**$896,490.58**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for

Fiscal Year 2024/2025

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
0	0	363-200-020	$0.00
0	0	363-200-021	$0.00
0	0	363-200-022	$0.00
0	0	363-231-021	$0.00
0	0	363-231-022	$0.00
0	0	363-231-025	$0.00
0	0	363-231-026	$0.00
23848_3	472	363-471-001	$1,100.00
23848_3	473	363-471-002	$1,100.00
23848_3	474	363-471-003	$1,000.00
23848_3	475	363-471-004	$1,000.00
23848_3	476	363-471-005	$1,000.00
23848_3	479	363-471-008	$1,000.00
23848_3	480	363-471-009	$1,100.00
23848_3	481	363-471-010	$1,100.00
23848_3	482	363-471-011	$1,100.00
23848_3	483	363-471-012	$1,000.00
23848_3	484	363-471-013	$1,000.00
23848_3	485	363-471-014	$1,000.00
23848_3	486	363-471-015	$1,100.00
23848_3	487	363-471-016	$1,000.00
23848_3	488	363-471-017	$1,100.00
23848_3	489	363-471-018	$1,100.00
23848_3	490	363-471-019	$1,000.00
23848_3	491	363-471-020	$1,100.00
23848_3	492	363-471-021	$1,000.00
23848_1	493	363-471-022	$1,100.00
23848_1	494	363-471-023	$1,100.00
23848_1	495	363-471-024	$1,000.00
23848_1	E	363-471-025	$0.00
23848_3	477	363-471-027	$1,000.00
23848_3	478	363-471-028	$1,000.00
23848_3	625	363-472-001	$1,100.00
23848_3	626	363-472-002	$1,000.00
23848_3	627	363-472-003	$1,100.00
23848_3	628	363-472-004	$1,100.00
23848_3	629	363-472-005	$1,000.00
23848_3	630	363-472-006	$1,100.00
23848_3	631	363-472-007	$1,100.00
23848_3	632	363-472-008	$1,100.00
23848_3	633	363-472-009	$1,000.00
23848_3	635	363-472-012	$1,000.00

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_3	636	363-472-013	$1,000.00
23848_3	637	363-472-014	$1,100.00
23848_3	638	363-472-015	$1,100.00
23848_3	639	363-472-016	$1,000.00
23848_3	640	363-472-017	$1,100.00
23848_3	641	363-472-018	$1,000.00
23848_3	642	363-472-019	$1,100.00
23848_3	643	363-472-020	$1,100.00
23848_3	644	363-472-021	$1,000.00
23848_3	645	363-472-022	$1,000.00
23848_3	646	363-472-023	$1,000.00
23848_3	647	363-472-024	$887.00
23848_3	648	363-472-025	$887.00
23848_1	649	363-472-026	$1,000.00
23848_1	650	363-472-027	$1,000.00
23848_1	651	363-472-028	$1,100.00
23848_1	652	363-472-029	$1,000.00
23848_1	654	363-472-032	$1,100.00
23848_3	655	363-472-033	$1,100.00
23848_3	656	363-472-034	$1,100.00
23848_3	657	363-472-035	$1,100.00
23848_3	658	363-472-036	$1,000.00
23848_3	659	363-472-037	$1,100.00
23848_3	660	363-472-038	$1,100.00
23848_3	661	363-472-039	$1,000.00
23848_3	662	363-472-040	$1,100.00
23848_3	663	363-472-041	$1,100.00
23848_3	634	363-472-042	$1,100.00
23848_1	653	363-472-043	$1,100.00
23848_1	496	363-473-001	$1,000.00
23848_3	497	363-473-002	$1,000.00
23848_3	498	363-473-003	$1,000.00
23848_3	499	363-473-004	$887.00
23848_3	500	363-473-005	$1,000.00
23848_3	501	363-473-006	$1,000.00
23848_3	502	363-473-007	$1,000.00
23848_3	503	363-473-008	$1,000.00
23848_3	597	363-473-009	$887.00
23848_3	598	363-473-010	$1,100.00
23848_3	599	363-473-011	$1,100.00
23848_3	600	363-473-012	$1,000.00
23848_3	601	363-473-013	$1,100.00

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_3	602	363-473-014	$1,100.00
23848_3	603	363-473-015	$1,000.00
23848_3	604	363-473-016	$1,100.00
23848_3	605	363-473-017	$1,000.00
23848_3	606	363-473-018	$1,000.00
23848_3	607	363-473-019	$1,100.00
23848_3	608	363-473-020	$1,000.00
23848_3	609	363-473-021	$1,100.00
23848_3	610	363-473-022	$1,100.00
23848_3	611	363-473-023	$1,100.00
23848_3	612	363-473-024	$1,100.00
23848_3	613	363-473-025	$1,000.00
23848_3	614	363-473-026	$1,100.00
23848_3	615	363-473-027	$1,100.00
23848_3	617	363-473-030	$1,100.00
23848_3	618	363-473-031	$1,000.00
23848_3	619	363-473-032	$1,100.00
23848_3	620	363-473-033	$1,000.00
23848_3	621	363-473-034	$1,100.00
23848_3	622	363-473-035	$1,000.00
23848_3	623	363-473-036	$1,100.00
23848_3	624	363-473-037	$1,000.00
23848_3	616	363-473-040	$1,100.00
23848_4	504	363-561-001	$1,000.00
23848_4	505	363-561-002	$1,000.00
23848_4	506	363-561-003	$887.00
23848_4	507	363-561-004	$1,000.00
23848_4	508	363-561-005	$1,000.00
23848_4	509	363-561-006	$1,000.00
23848_4	510	363-561-007	$1,000.00
23848_4	511	363-561-008	$1,000.00
23848_4	512	363-561-009	$1,000.00
23848_4	513	363-561-010	$1,000.00
23848_4	514	363-561-011	$1,000.00
23848_4	515	363-561-012	$887.00
23848_4	516	363-561-013	$1,000.00
23848_4	517	363-561-014	$1,000.00
23848_4	518	363-561-015	$887.00
23848_4	519	363-561-016	$1,000.00
23848_4	520	363-561-017	$887.00
23848_4	521	363-561-018	$887.00
23848_4	573	363-562-001	$1,000.00

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_4	574	363-562-002	$887.00
23848_4	575	363-562-003	$1,000.00
23848_4	576	363-562-004	$887.00
23848_4	577	363-562-005	$1,000.00
23848_4	578	363-562-006	$887.00
23848_4	579	363-562-007	$1,000.00
23848_4	580	363-562-008	$1,000.00
23848_4	581	363-562-009	$1,000.00
23848_4	582	363-562-010	$1,000.00
23848_4	583	363-562-011	$1,000.00
23848_4	584	363-562-012	$1,000.00
23848_4	585	363-562-013	$1,000.00
23848_4	586	363-562-014	$1,000.00
23848_4	587	363-562-015	$887.00
23848_4	588	363-562-016	$1,000.00
23848_4	589	363-562-017	$1,000.00
23848_4	590	363-562-018	$887.00
23848_4	591	363-562-019	$1,000.00
23848_4	592	363-562-020	$887.00
23848_4	593	363-562-021	$887.00
23848_4	594	363-562-022	$1,000.00
23848_4	595	363-562-023	$1,000.00
23848_4	596	363-562-024	$1,000.00
23848_4	553	363-563-001	$1,000.00
23848_4	554	363-563-002	$1,000.00
23848_4	555	363-563-003	$1,000.00
23848_4	556	363-563-004	$1,000.00
23848_6	549	363-563-005	$1,000.00
23848_6	550	363-563-006	$887.00
23848_6	551	363-563-007	$1,000.00
23848_6	552	363-563-008	$1,000.00
23848_4	471	363-571-001	$887.00
23848_4	470	363-571-002	$1,000.00
23848_4	469	363-571-003	$1,000.00
23848_4	468	363-571-004	$887.00
23848_6	467	363-571-005	$1,000.00
23848_6	466	363-571-006	$887.00
23848_6	465	363-571-007	$1,000.00
23848_6	464	363-571-008	$887.00
23848_6	463	363-571-009	$1,000.00
23848_6	462	363-571-010	$1,000.00
23848_6	461	363-571-011	$1,000.00

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_6	460	363-571-012	$1,000.00
23848_6	459	363-571-013	$1,000.00
23848_6	458	363-571-014	$887.00
23848_6	457	363-571-015	$1,000.00
23848_6	456	363-571-016	$1,000.00
23848_6	455	363-571-017	$887.00
23848_6	454	363-571-018	$1,000.00
23848_6	453	363-571-019	$1,000.00
23848_6	452	363-571-020	$887.00
23848_6	451	363-571-021	$1,000.00
23848_6	450	363-571-022	$1,000.00
23848_6	449	363-571-023	$1,000.00
23848_6	448	363-571-024	$1,000.00
23848_6	447	363-571-025	$1,000.00
23848_6	446	363-571-026	$887.00
23848_6	445	363-571-027	$1,000.00
23848_6	444	363-571-028	$1,000.00
23848_6	443	363-571-029	$1,000.00
23848_6	442	363-571-030	$1,000.00
23848_6	441	363-571-031	$1,000.00
23848_6	440	363-571-032	$1,000.00
23848_6	439	363-571-033	$887.00
23848_6	438	363-571-034	$1,000.00
23848_6	437	363-571-035	$887.00
23848_6	436	363-571-036	$1,000.00
23848_6	435	363-571-037	$887.00
23848_6	434	363-571-038	$1,221.00
23848_6	431	363-571-039	$887.00
23848_6	432	363-571-040	$1,000.00
23848_6	433	363-571-041	$1,000.00
23848_6	428	363-571-042	$887.00
23848_6	429	363-571-043	$1,000.00
23848_6	430	363-571-044	$1,000.00
23848_4	557	363-572-001	$887.00
23848_4	558	363-572-002	$1,000.00
23848_4	559	363-572-003	$1,000.00
23848_4	560	363-572-004	$887.00
23848_4	561	363-572-005	$1,000.00
23848_4	562	363-572-006	$1,000.00
23848_4	563	363-572-007	$1,000.00
23848_6	543	363-572-008	$1,000.00
23848_6	544	363-572-009	$1,000.00

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_6	545	363-572-010	$887.00
23848_6	546	363-572-011	$1,000.00
23848_6	547	363-572-012	$1,000.00
23848_6	548	363-572-013	$887.00
23848_4	564	363-573-001	$1,000.00
23848_4	565	363-573-002	$1,000.00
23848_4	566	363-573-003	$887.00
23848_4	567	363-573-004	$1,000.00
23848_4	568	363-573-005	$1,000.00
23848_4	569	363-573-006	$887.00
23848_4	570	363-573-007	$1,000.00
23848_4	571	363-573-008	$1,000.00
23848_4	572	363-573-009	$887.00
29568	1	363-581-001	$1,221.00
29568	2	363-581-002	$1,221.00
29568	3	363-581-003	$1,221.00
29568	4	363-581-004	$1,221.00
29568	5	363-581-005	$1,221.00
29568	6	363-581-006	$1,221.00
29568	7	363-581-007	$1,221.00
29568	8	363-581-008	$1,221.00
29568	9	363-581-009	$1,221.00
29568	10	363-581-010	$1,221.00
29568	11	363-581-011	$1,221.00
29568	12	363-581-012	$1,221.00
29568	13	363-581-013	$1,221.00
29568	14	363-581-014	$1,221.00
29568	15	363-581-015	$1,221.00
29568	16	363-581-016	$1,221.00
29568	C	363-581-017	$0.00
29568	M	363-581-019	$0.00
29568	A	363-581-021	$0.00
29568	17	363-582-001	$1,221.00
29568	18	363-582-002	$1,221.00
29568	19	363-582-003	$1,221.00
29568	20	363-582-004	$1,221.00
29568	21	363-582-005	$1,221.00
29568	22	363-582-006	$1,221.00
29568	23	363-582-007	$1,221.00
29568	24	363-582-008	$1,221.00
29568	25	363-582-009	$1,221.00
29568	26	363-582-010	$1,221.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
29568	27	363-582-011	$1,221.00
29568	28	363-582-012	$1,221.00
29568	29	363-582-013	$1,221.00
29568	30	363-582-014	$1,221.00
29568	31	363-582-015	$1,221.00
29568	32	363-582-016	$1,221.00
29568	33	363-582-017	$1,221.00
29568	34	363-582-018	$1,221.00
29568	35	363-582-019	$1,221.00
29568	36	363-582-020	$1,221.00
29568	37	363-582-021	$1,221.00
29568	38	363-582-022	$1,221.00
29568	39	363-582-023	$1,221.00
29568	40	363-582-024	$1,221.00
29568	41	363-582-025	$1,221.00
29568	42	363-582-026	$1,221.00
29568	43	363-582-027	$1,221.00
29568	44	363-582-028	$1,221.00
29568	45	363-582-029	$1,221.00
29568	K	363-582-030	$0.00
29568	J	363-582-031	$0.00
29568	I	363-582-032	$0.00
23848_5	1	363-590-001	$1,221.00
23848_5	2	363-590-002	$1,221.00
23848_5	3	363-590-003	$1,100.00
23848_5	4	363-590-004	$1,221.00
23848_5	5	363-590-005	$1,221.00
23848_5	6	363-590-006	$1,221.00
23848_5	7	363-590-007	$1,100.00
23848_5	8	363-590-008	$1,221.00
23848_5	9	363-590-009	$1,221.00
23848_5	10	363-590-010	$1,100.00
23848_5	11	363-590-011	$1,221.00
23848_5	12	363-590-012	$1,221.00
23848_5	13	363-590-013	$1,100.00
23848_5	14	363-590-014	$1,221.00
23848_5	15	363-590-015	$1,221.00
23848_5	16	363-590-016	$1,100.00
23848_5	17	363-590-017	$1,221.00
23848_5	18	363-590-018	$1,221.00
23848_5	19	363-590-019	$1,221.00
23848_5	20	363-590-020	$1,221.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_5	21	363-590-021	$1,221.00
23848_5	22	363-590-022	$1,221.00
23848_5	23	363-590-023	$1,221.00
23848_5	24	363-590-024	$1,221.00
23848_5	25	363-590-025	$1,221.00
23848_5	26	363-590-026	$1,221.00
23848_5	27	363-590-027	$1,221.00
23848_5	28	363-590-028	$1,221.00
23848_5	29	363-590-029	$1,221.00
23848_5	30	363-590-030	$1,221.00
23848_5	31	363-590-031	$1,221.00
23848_5	32	363-590-032	$1,221.00
23848_5	33	363-590-033	$1,221.00
23848_5	34	363-590-034	$1,221.00
23848_5	35	363-590-035	$1,221.00
23848_5	36	363-590-036	$1,221.00
23848_5	37	363-590-037	$1,221.00
23848_5	38	363-590-038	$1,221.00
23848_5	39	363-590-039	$1,221.00
23848_5	40	363-590-040	$1,221.00
23848_5	41	363-590-041	$1,221.00
23848_5	42	363-590-042	$1,221.00
23848_5	43	363-590-043	$1,221.00
23848_5	44	363-590-044	$1,221.00
23848_5	45	363-590-045	$1,221.00
23848_5	46	363-590-046	$1,221.00
23848_5	47	363-590-047	$1,221.00
23848_5	48	363-590-048	$1,221.00
23848_5	49	363-590-049	$1,221.00
23848_5	50	363-590-050	$1,221.00
23848_5	51	363-590-051	$1,221.00
23848_5	52	363-590-052	$1,221.00
23848_5	53	363-590-053	$1,221.00
23848_5	C	363-590-056	$0.00
23848_5	B	363-590-057	$0.00
23848_5	A	363-590-058	$0.00
23848_9	158	363-601-001	$1,100.00
23848_9	159	363-601-002	$1,221.00
23848_9	160	363-601-003	$1,221.00
23848_9	161	363-601-004	$1,221.00
23848_9	162	363-601-005	$1,221.00
23848_9	163	363-601-006	$1,221.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_9	164	363-601-007	$1,100.00
23848_9	165	363-601-008	$1,221.00
23848_9	166	363-601-009	$1,221.00
23848_9	167	363-601-010	$1,221.00
23848_9	168	363-601-011	$1,100.00
23848_9	169	363-601-012	$1,221.00
23848_9	170	363-601-013	$1,221.00
23848_9	171	363-601-014	$1,100.00
23848_9	172	363-601-015	$1,221.00
23848_9	173	363-601-016	$1,221.00
23848_9	174	363-601-017	$1,221.00
23848_9	175	363-601-018	$1,100.00
23848_9	214	363-602-001	$1,221.00
23848_9	215	363-602-002	$1,221.00
23848_9	216	363-602-003	$1,221.00
23848_9	217	363-602-004	$1,100.00
23848_9	218	363-602-005	$1,221.00
23848_9	219	363-602-006	$1,221.00
23848_9	220	363-602-007	$1,221.00
23848_9	221	363-602-008	$1,221.00
23848_9	222	363-602-009	$1,221.00
23848_9	223	363-602-010	$1,221.00
23848_9	224	363-602-011	$1,221.00
23848_9	225	363-602-012	$1,100.00
23848_9	226	363-602-013	$1,221.00
23848_9	227	363-602-014	$1,221.00
23848_9	228	363-602-015	$1,221.00
23848_9	229	363-602-016	$1,221.00
23848_10	128	363-602-017	$1,100.00
23848_10	129	363-602-018	$1,309.00
23848_10	130	363-602-019	$1,100.00
23848_10	131	363-602-020	$1,309.00
23848_10	132	363-602-021	$1,221.00
23848_10	133	363-602-022	$1,100.00
23848_10	134	363-602-023	$1,309.00
23848_10	135	363-602-024	$1,221.00
23848_10	136	363-602-025	$1,309.00
23848_10	137	363-602-026	$1,100.00
23848_10	138	363-602-027	$1,221.00
23848_10	139	363-602-028	$1,309.00
23848_10	140	363-602-029	$1,100.00
23848_10	141	363-602-030	$1,309.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_10	142	363-602-031	$1,221.00
23848_10	143	363-602-032	$1,309.00
23848_10	144	363-602-033	$1,309.00
23848_10	198	363-602-034	$1,309.00
23848_10	199	363-602-035	$1,221.00
23848_10	200	363-602-036	$1,309.00
23848_10	201	363-602-037	$1,100.00
23848_10	202	363-602-038	$1,221.00
23848_10	203	363-602-039	$1,100.00
23848_10	204	363-602-040	$1,309.00
23848_10	205	363-602-041	$1,221.00
23848_10	206	363-602-042	$1,309.00
23848_10	207	363-602-043	$1,000.00
23848_10	208	363-602-044	$1,309.00
23848_10	209	363-602-045	$1,309.00
23848_10	210	363-602-046	$1,221.00
23848_10	211	363-602-047	$1,309.00
23848_10	212	363-602-048	$1,221.00
23848_10	213	363-602-049	$1,100.00
23848_10	B	363-602-050	$0.00
23848_10	123	363-603-001	$1,221.00
23848_10	124	363-603-002	$1,100.00
23848_10	125	363-603-003	$1,309.00
23848_10	126	363-603-004	$1,100.00
23848_10	127	363-603-005	$1,309.00
23848_9	176	363-611-001	$1,221.00
23848_9	177	363-611-002	$1,221.00
23848_9	178	363-611-003	$1,221.00
23848_9	179	363-611-004	$1,100.00
23848_9	180	363-611-005	$1,221.00
23848_9	181	363-611-006	$1,221.00
23848_9	182	363-611-007	$1,221.00
23848_9	183	363-611-008	$1,221.00
23848_9	184	363-611-009	$1,100.00
23848_9	185	363-611-010	$1,221.00
23848_9	186	363-612-001	$1,100.00
23848_9	187	363-612-002	$1,221.00
23848_9	188	363-612-003	$1,221.00
23848_9	189	363-612-004	$1,221.00
23848_9	190	363-612-005	$1,100.00
23848_9	191	363-612-006	$1,221.00
23848_9	192	363-612-007	$1,221.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_9	193	363-612-008	$1,221.00
23848_9	194	363-612-009	$1,100.00
23848_9	195	363-612-010	$1,221.00
23848_9	196	363-612-011	$1,221.00
23848_9	197	363-612-012	$1,221.00
23848_10	100	363-612-013	$1,309.00
23848_10	101	363-612-014	$1,221.00
23848_10	102	363-612-015	$1,100.00
23848_10	103	363-612-016	$1,309.00
23848_10	104	363-612-017	$1,000.00
23848_10	105	363-612-018	$1,100.00
23848_10	106	363-612-019	$1,309.00
23848_10	107	363-612-020	$1,309.00
23848_10	108	363-612-021	$1,100.00
23848_10	109	363-612-022	$1,309.00
23848_10	110	363-612-023	$1,309.00
23848_10	111	363-612-024	$1,100.00
23848_10	112	363-612-025	$1,309.00
23848_10	113	363-612-026	$1,221.00
23848_10	114	363-612-027	$1,000.00
23848_10	115	363-612-028	$1,309.00
23848_10	116	363-612-029	$1,221.00
23848_10	117	363-612-030	$1,100.00
23848_10	118	363-612-031	$1,309.00
23848_10	119	363-612-032	$1,100.00
23848_10	120	363-612-033	$1,221.00
23848_10	121	363-612-034	$1,309.00
23848_10	122	363-612-035	$1,309.00
23848_10	C	363-612-036	$0.00
23848_9	230	363-621-001	$1,100.00
23848_9	231	363-621-002	$1,221.00
23848_9	232	363-621-003	$1,221.00
23848_9	233	363-621-004	$1,221.00
23848_9	234	363-621-005	$1,221.00
23848_9	235	363-621-006	$1,100.00
23848_9	236	363-621-007	$1,221.00
23848_9	237	363-621-008	$1,221.00
23848_9	238	363-621-009	$1,221.00
23848_9	239	363-621-010	$1,100.00
23848_9	240	363-621-011	$1,221.00
23848_9	241	363-621-012	$1,221.00
23848_9	242	363-621-013	$1,100.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_9	243	363-621-014	$1,221.00
23848_9	244	363-621-015	$1,100.00
23848_9	245	363-621-016	$1,221.00
23848_9	246	363-621-017	$1,100.00
23848_9	247	363-621-018	$1,221.00
23848_9	248	363-621-019	$1,221.00
23848_9	249	363-621-020	$1,221.00
23848_9	250	363-621-021	$1,221.00
23848_9	251	363-621-022	$1,100.00
23848_9	252	363-621-023	$1,221.00
23848_10	157	363-621-024	$1,100.00
23848_10	156	363-621-025	$1,309.00
23848_10	155	363-621-026	$1,221.00
23848_10	154	363-621-027	$1,100.00
23848_10	153	363-621-028	$1,100.00
23848_10	152	363-621-029	$1,309.00
23848_10	151	363-621-030	$1,221.00
23848_10	150	363-621-031	$1,100.00
23848_10	149	363-621-032	$1,309.00
23848_10	148	363-621-033	$1,221.00
23848_10	147	363-621-034	$1,100.00
23848_10	146	363-621-035	$1,309.00
23848_10	145	363-621-036	$1,221.00
23848_10	97	363-622-001	$1,100.00
23848_10	98	363-622-002	$1,000.00
23848_10	99	363-622-003	$1,221.00
29811	1	363-630-001	$1,000.00
29811	2	363-630-002	$1,100.00
29811	3	363-630-003	$1,100.00
29811	4	363-630-004	$1,000.00
29811	5	363-630-005	$1,100.00
29811	6	363-630-006	$1,100.00
29811	7	363-630-007	$1,000.00
29811	8	363-630-008	$1,100.00
29811	9	363-630-009	$1,100.00
29811	10	363-630-010	$1,100.00
29811	11	363-630-011	$1,100.00
29811	12	363-630-012	$1,100.00
29811	13	363-630-013	$1,100.00
29811	14	363-630-014	$1,000.00
29811	15	363-630-015	$1,100.00
29811	16	363-630-016	$1,100.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
29811	17	363-630-017	$1,100.00
29811	18	363-630-018	$1,000.00
29811	19	363-630-019	$1,100.00
29811	20	363-630-020	$1,100.00
29811	21	363-630-021	$1,100.00
29811	22	363-630-022	$1,000.00
29811	23	363-630-023	$1,100.00
29811	24	363-630-024	$1,000.00
29811	25	363-630-025	$1,100.00
29811	26	363-630-026	$1,100.00
29811	27	363-630-027	$1,100.00
29811	28	363-630-028	$1,100.00
29811	29	363-630-029	$1,100.00
29811	30	363-630-030	$1,100.00
29811	31	363-630-031	$1,100.00
29811	32	363-630-032	$1,000.00
29811	33	363-630-033	$1,100.00
29811	34	363-630-034	$1,100.00
29811	35	363-630-035	$1,100.00
29811	36	363-640-001	$1,000.00
29811	37	363-640-002	$1,100.00
29811	38	363-640-003	$1,100.00
29811	39	363-640-004	$1,100.00
29811	40	363-640-005	$1,000.00
29811	41	363-640-006	$1,100.00
29811	42	363-640-007	$1,100.00
29811	43	363-640-008	$1,100.00
29811	B	363-640-009	$0.00
23848_11	72	363-651-001	$1,100.00
23848_11	73	363-651-002	$1,309.00
23848_11	74	363-651-003	$1,221.00
23848_11	75	363-651-004	$1,309.00
23848_11	76	363-651-005	$1,221.00
23848_11	77	363-651-006	$1,309.00
23848_11	78	363-651-007	$1,221.00
23848_11	79	363-651-008	$1,309.00
23848_11	80	363-651-009	$1,100.00
23848_11	81	363-651-010	$1,221.00
23848_11	82	363-651-011	$1,309.00
23848_11	83	363-651-012	$1,100.00
23848_11	84	363-651-013	$1,309.00
23848_11	85	363-651-014	$1,221.00

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Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_11	71	363-652-001	$1,100.00
23848_11	70	363-652-002	$1,309.00
23848_11	69	363-652-003	$1,221.00
23848_11	68	363-652-004	$1,309.00
23848_11	67	363-652-005	$1,221.00
23848_11	66	363-652-006	$1,309.00
23848_11	65	363-652-007	$1,309.00
23848_11	64	363-652-008	$1,309.00
23848_11	63	363-652-009	$1,100.00
23848_11	62	363-652-010	$1,309.00
23848_11	61	363-652-011	$1,221.00
23848_11	60	363-652-012	$1,100.00
23848_11	59	363-652-013	$1,309.00
23848_11	58	363-652-014	$1,221.00
23848_11	57	363-652-015	$1,100.00
23848_11	56	363-652-016	$1,221.00
23848_11	55	363-652-017	$1,309.00
23848_11	54	363-652-018	$1,100.00
23848_11	53	363-652-019	$1,221.00
23848_11	52	363-652-020	$1,309.00
23848_11	51	363-652-021	$1,221.00
23848_11	50	363-652-022	$1,309.00
23848_11	49	363-652-023	$1,221.00
23848_11	48	363-652-024	$1,309.00
23848_11	47	363-652-025	$1,100.00
23848_11	46	363-652-026	$1,309.00
23848_11	45	363-652-027	$1,221.00
23848_11	44	363-652-028	$1,100.00
23848_11	43	363-652-029	$1,309.00
23848_11	42	363-652-030	$1,309.00
23848_11	41	363-652-031	$1,100.00
23848_11	40	363-652-032	$1,309.00
23848_11	39	363-652-033	$1,221.00
23848_11	38	363-652-034	$1,309.00
23848_11	37	363-652-035	$1,100.00
23848_11	36	363-652-036	$1,221.00
23848_11	35	363-652-037	$1,309.00
23848_11	34	363-652-038	$1,100.00
23848_11	33	363-652-039	$1,221.00
23848_11	32	363-652-040	$1,309.00
23848_11	31	363-652-041	$1,100.00
23848_11	30	363-652-042	$1,309.00

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23848_11	29	363-652-043	$1,100.00
23848_11	28	363-652-044	$1,309.00
23848_11	27	363-652-045	$1,221.00
23848_11	26	363-652-046	$1,309.00
23848_11	25	363-652-047	$1,100.00
23848_11	24	363-652-048	$1,309.00
23848_11	23	363-652-049	$1,221.00
23848_11	22	363-652-050	$1,221.00
23848_11	21	363-652-051	$1,100.00
23848_11	20	363-652-052	$1,309.00
23848_11	I	363-652-053	$0.00
23848_11	J	363-652-054	$0.00
23848_11	86	363-661-001	$1,100.00
23848_11	87	363-661-002	$1,309.00
23848_11	88	363-661-003	$1,221.00
23848_11	89	363-661-004	$1,309.00
23848_11	90	363-661-005	$1,100.00
23848_11	91	363-661-006	$1,309.00
23848_11	92	363-661-007	$1,221.00
23848_11	93	363-661-008	$1,309.00
23848_11	94	363-661-009	$1,100.00
23848_11	95	363-661-010	$1,309.00
23848_11	96	363-661-011	$1,221.00
23848_11	19	363-662-001	$1,221.00
23848_11	18	363-662-002	$1,100.00
23848_11	G	363-662-003	$0.00
23848_11	17	363-662-004	$1,309.00
23848_11	16	363-662-005	$1,100.00
23848_11	15	363-662-006	$1,221.00
23848_11	14	363-662-007	$1,309.00
23848_11	13	363-662-008	$1,100.00
23848_11	12	363-662-009	$1,309.00
23848_11	11	363-662-010	$1,221.00
23848_11	10	363-662-011	$1,309.00
23848_11	9	363-662-012	$1,100.00
23848_11	8	363-662-013	$1,309.00
23848_11	7	363-662-014	$1,100.00
23848_11	6	363-662-015	$1,221.00
23848_11	5	363-662-016	$1,309.00
23848_11	4	363-662-017	$1,309.00
23848_11	3	363-662-018	$1,309.00
23848_11	2	363-662-019	$1,221.00

Lake Elsinore Unified School District
Community Facilities District No. 2001-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
23848_11	1	363-662-020	$1,221.00
23848_11	A	363-662-021	$0.00
23848_11	H	363-662-022	$0.00

Total Parcels	**633**
Total Taxable Parcels	**608**
Total Assigned Special Tax	**$686,727.00**