



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

*Fiscal Year Ending June 30, 2025*

## Lake Elsinore Unified School District



2025 / 2026



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 2025/2026. 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 2024/2025 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 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 2024/2025.

## **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 2025/2026.

## **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 2025/2026 Special Tax Levy**

Section VII provides the Fiscal Year 2025/2026 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 2024/2025 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 2024/2025.

### A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification in the table below.

#### Fiscal Year 2024/2025 Annual Special Tax Levy

| Tax Class/<br>Land Use      | Zone | Sq. Footage                    | Number of<br>Units/Acres/<br>Lots | Assigned Annual<br>Special Tax Rate | Total Assigned<br>Annual Special<br>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                                      |
| <i>Developed Property</i>   |      |                                | <b>608 Units</b>                  | <b>NA</b>                           | <b>\$686,727.00</b>                       |
| <i>Undeveloped Property</i> |      |                                | <b>0.00 Acres</b>                 | <b>\$0.00 Per Acre</b>              | <b>\$0.00</b>                             |
| <b>Total</b>                |      |                                | <b>608 Units</b>                  |                                     | <b>\$686,727.00</b>                       |

## B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2001-1, as of June 30, 2025, for Fiscal Year 2024/2025 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 2024/2025 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, 2025    |                             |                            |
|-------------|-----------------------|--------------------|------------------|-------------------|------------------|-----------------------------|----------------------------|
|             | Aggregate Special Tax | Parcels Delinquent | Amount Collected | Amount Delinquent | Delinquency Rate | Remaining Amount Delinquent | Remaining Delinquency Rate |
| 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%            | 1,221.00                    | 0.18%                      |
| 2022/2023   | 686,727.00            | 9                  | 678,423.50       | 8,303.50          | 1.21%            | 1,221.00                    | 0.18%                      |
| 2023/2024   | 686,727.00            | 5                  | 681,776.70       | 4,950.30          | 0.72%            | 1,221.00                    | 0.18%                      |
| 2024/2025   | 686,727.00            | 8                  | 680,204.00       | 6,523.00          | 0.95%            | 6,523.00                    | 0.95%                      |

# 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, 2025, 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 2024/2025.

**Fund and Account Balances  
as of June 30, 2025**

| Account Name                | Account Number | Balance               |
|-----------------------------|----------------|-----------------------|
| Special Tax Fund            | 5122379A       | \$548,533.07          |
| Interest Fund               | 5122379B       | 79.10                 |
| Principal Fund              | 5122379C       | 368.46                |
| School Construction Fund    | 5122379E       | 0.01                  |
| Administrative Expense Fund | 5122379I       | 107,298.16            |
| Surplus Fund                | 5122379S       | 375,556.48            |
| <b>Total</b>                |                | <b>\$1,031,835.28</b> |

## 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, 2024 through June 30, 2025. For a more detailed description of the sources and uses of funds please refer to Section 4 of the 2019 Indenture.

### Fiscal Year 2024/2025 Sources and Uses of Funds

| Sources                                |                       |
|--|-----------------------|
| Bond Proceeds                          | \$0.00                |
| Annual Special Tax Receipts            | 685,620.40            |
| Transfer from the Authority Surplus    | 138,170.88            |
| Investment Earnings                    | 28,043.54             |
| <b>Total</b>                           | <b>\$851,834.82</b>   |
| Uses                                   |                       |
| Interest Payments                      | (\$293,562.50)        |
| Principal Payments                     | (327,000.00)          |
| Authorized Facilities                  | 0.00                  |
| Transfer to the Authority Revenue Fund | (82,577.62)           |
| Administrative Expenses                | (13,350.00)           |
| <b>Total</b>                           | <b>(\$716,490.12)</b> |

# 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.

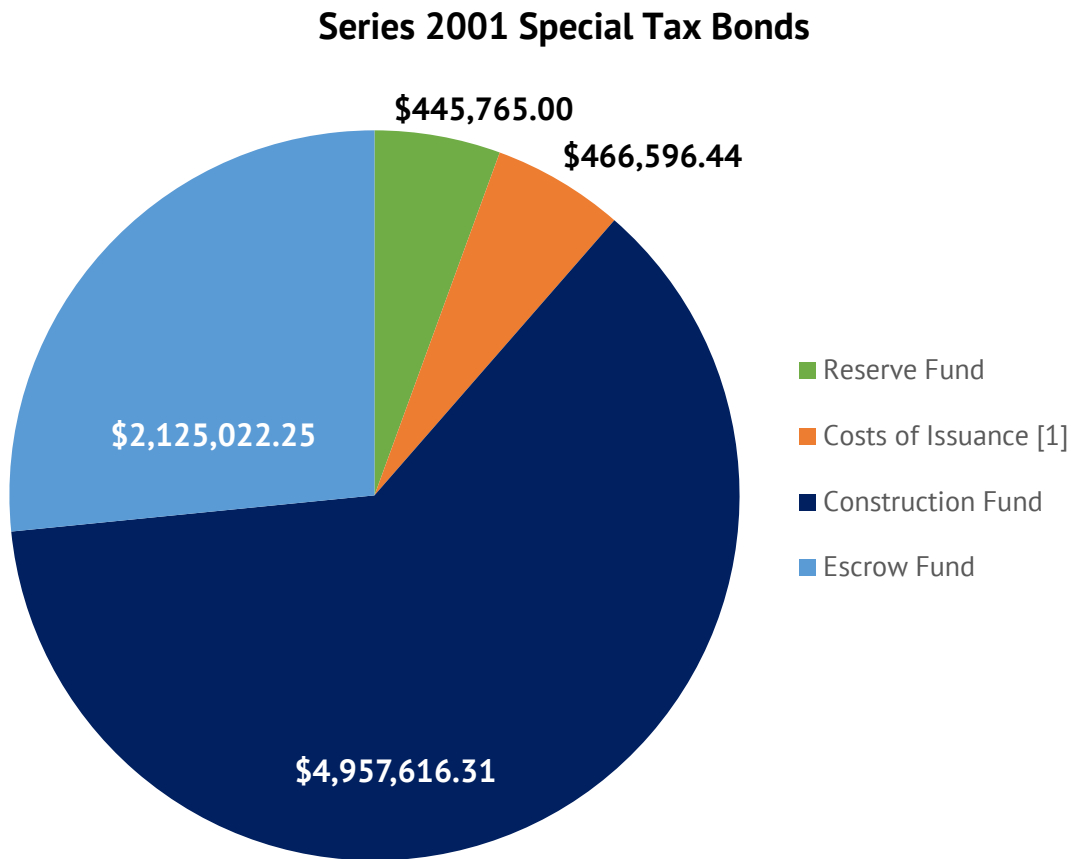
### 2. Water and Sewer Facilities

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.

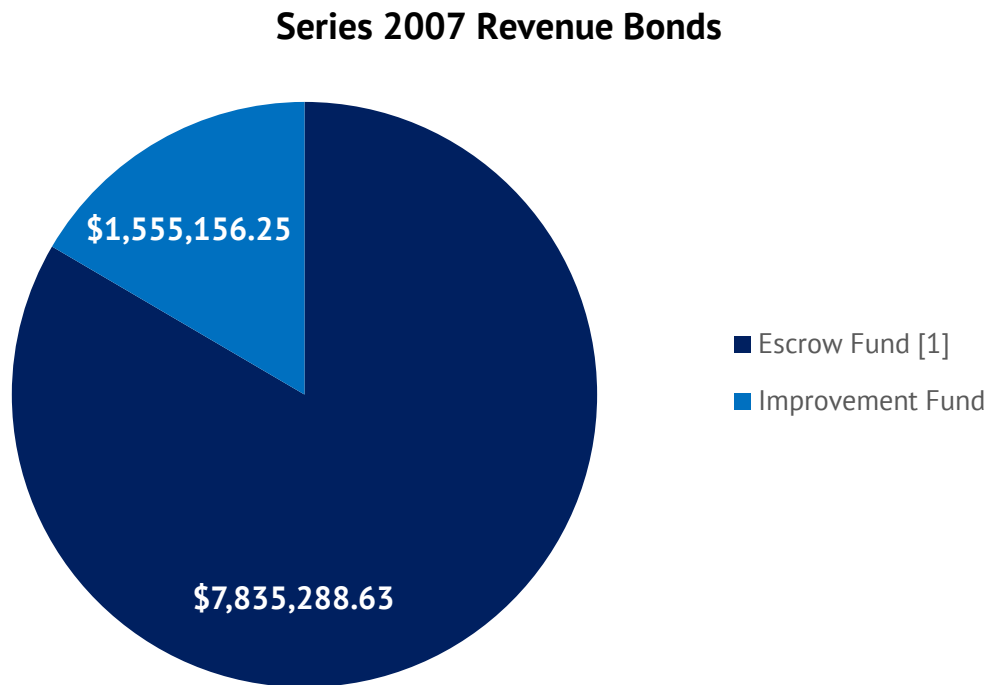
### 2. Construction Funds and Accounts

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.



[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, 2025, please refer to the Administration Reports of CFD No. 2001-1 for prior years.

### Special Tax Fund

|   |                |                     |
|---|----------------|---------------------|
| <b>Balance as of July 1, 2024</b>           |                | <b>\$549,108.47</b> |
| Accruals                                    |                | \$834,139.02        |
| Investment Earnings                         | \$10,347.74    |                     |
| Transfer from Authority Surplus Fund        | 138,170.88     |                     |
| Special Tax Deposits                        | 685,620.40     |                     |
| Expenditures                                |                | (\$834,714.42)      |
| Transfer to Interest Fund                   | (\$293,057.99) |                     |
| Transfer to Principal Fund                  | (326,382.68)   |                     |
| Transfer to the Surplus Fund                | (190,273.75)   |                     |
| Transfer to the Administrative Expense Fund | (25,000.00)    |                     |
| <b>Balance as of June 30, 2025</b>          |                | <b>\$548,533.07</b> |

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

|  |               |                     |
|--|---------------|---------------------|
| <b>Balance as of July 1, 2024</b>      |               | <b>\$254,914.47</b> |
| Accruals                               |               | \$203,219.63        |
| Investment Earnings                    | \$12,945.88   |                     |
| Transfer from Special Tax Fund         | 190,273.75    |                     |
| Expenditures                           |               | (\$82,577.62)       |
| Transfer to the Authority Revenue Fund | (\$82,577.62) |                     |
| <b>Balance as of June 30, 2025</b>     |               | <b>\$375,556.48</b> |

# 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 2025/2026.

## 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 2025/2026.

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

|  |                |                       |
|--|----------------|-----------------------|
| <b>Fiscal Year 2024/2025 Remaining Sources</b>           |                | <b>\$548,980.63</b>   |
| Balance of Special Tax Fund                              | \$548,533.07   |                       |
| Balance of Interest Fund                                 | 79.10          |                       |
| Balance of Principal Fund                                | 368.46         |                       |
| Anticipated Special Taxes                                | 0.00           |                       |
| <b>Fiscal Year 2024/2025 Remaining Obligations</b>       |                | <b>(\$548,980.63)</b> |
| September 1, 2025 Interest Payment                       | (\$142,285.00) |                       |
| September 1, 2025 Principal Payment                      | (345,000.00)   |                       |
| Direct Construction of Authorized Facilities             | (61,695.63)    |                       |
| <b>Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)</b> |                | <b>\$0.00</b>         |
| <b>Fiscal Year 2025/2026 Obligations</b>                 |                | <b>(\$686,727.00)</b> |
| Administrative Expense Budget                            | (\$25,000.00)  |                       |
| Anticipated Special Tax Delinquencies <sup>[1]</sup>     | (6,523.00)     |                       |
| March 1, 2026 Interest Payment                           | (132,797.50)   |                       |
| September 1, 2026 Interest Payment                       | (132,797.50)   |                       |
| September 1, 2026 Principal Payment                      | (364,000.00)   |                       |
| Direct Construction of Authorized Facilities             | (25,609.00)    |                       |
| <b>Fiscal Year 2025/2026 Special Tax Requirement</b>     |                | <b>\$686,727.00</b>   |

[1] Assumes the Fiscal Year 2024/2025 Year End delinquency rate of 0.95%.

## 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 2025/2026 Administrative Expenses are shown in the table below.

### Fiscal Year 2025/2026 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           |
| <b>Total Expenses</b>       | <b>\$25,000.00</b> |

# 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 2025/2026  
Special Tax Classification**

| <b>Initial Tax Year</b> | <b>Land Use</b>      | <b>Number of Units</b> |
|-------------------------|----------------------|------------------------|
| 2002/2003               | Residential Property | 224                    |
| 2003/2004               | Residential Property | 345                    |
| 2004/2005               | Residential Property | 39                     |
| <b>Total</b>            |                      | <b>608</b>             |

# VII. Fiscal Year 2025/2026 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 2025/2026 by Special Tax classification as determined by the RMA for CFD No. 2001-1 can be found on the table below.

## Fiscal Year 2025/2026 Annual Special Tax Levy

| Tax Class/<br>Land Use      | Zone | Sq. Footage                    | Number of<br>Units/Acres/<br>Lots | Assigned Annual<br>Special Tax Rate | Total Assigned<br>Annual Special<br>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                                      |
| <i>Developed Property</i>   |      |                                | <b>608 Units</b>                  | <b>NA</b>                           | <b>\$686,727.00</b>                       |
| <i>Undeveloped Property</i> |      |                                | <b>0.00 Acres</b>                 | <b>\$0.00 Per Acre</b>              | <b>\$0.00</b>                             |
| <b>Total</b>                |      |                                | <b>608 Units</b>                  |                                     | <b>\$686,727.00</b>                       |

[https://calschools.sharepoint.com/cfs/unregulated/lake\\_elsinore/developer\\_revenue/cfd\\_admin/cfd no. 2001-1/fy 2025-26/leusd\\_cfd 2001-1\\_fy20252026\\_specialtaxreport\\_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/lake_elsinore/developer_revenue/cfd_admin/cfd_no.2001-1/fy_2025-26/leusd_cfd_2001-1_fy20252026_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**

| <b>Zone</b> | <b>Building Square Feet</b> | <b>Assigned Annual Special Tax</b> |
|-------------|-----------------------------|------------------------------------|
| 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:

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

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**

| <b>Zone</b> | <b>Building Square Feet</b> | <b>Prepayment Amount</b> |
|-------------|-----------------------------|--------------------------|
| 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):

plus 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:

$$PP = P_G H F$$

The terms above have the following meanings:

PP = the Partial Prepayment Amount

P<sub>G</sub> = 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 CANCELTION**

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**

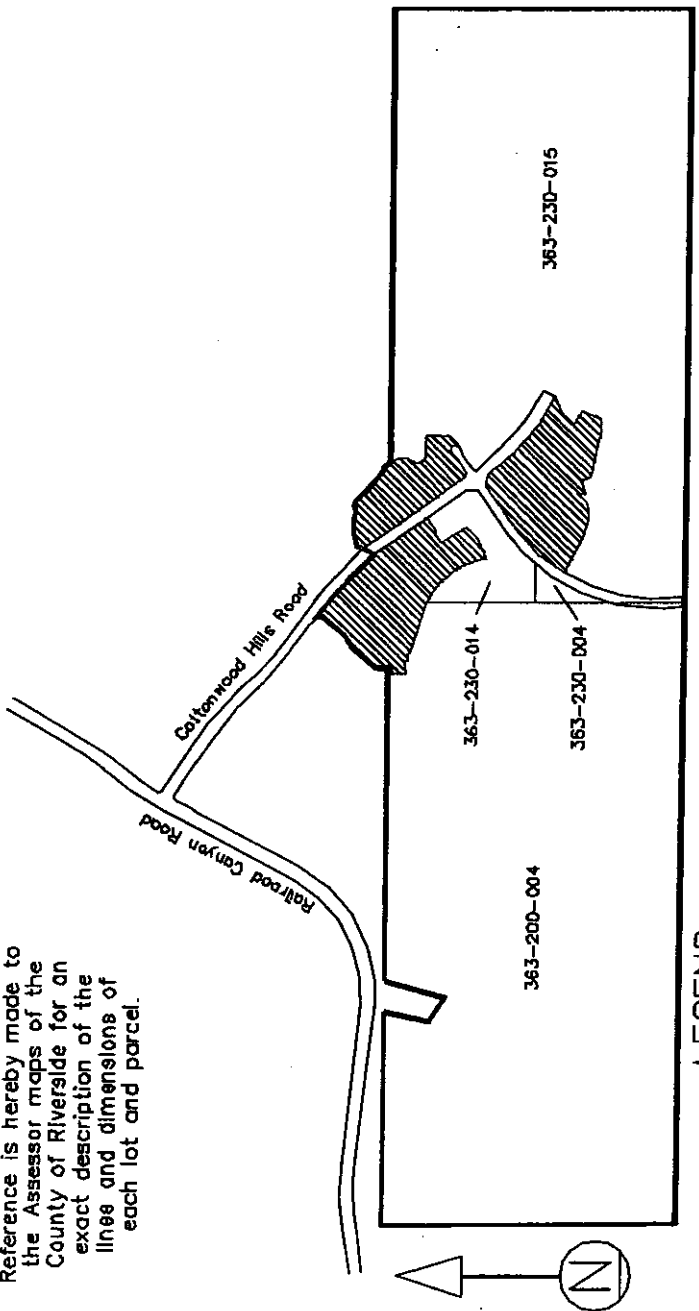
# **Exhibit B**

## **CFD Boundary Map**

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<br>(As listed on Sheet 2 of 2)       |
|  | 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

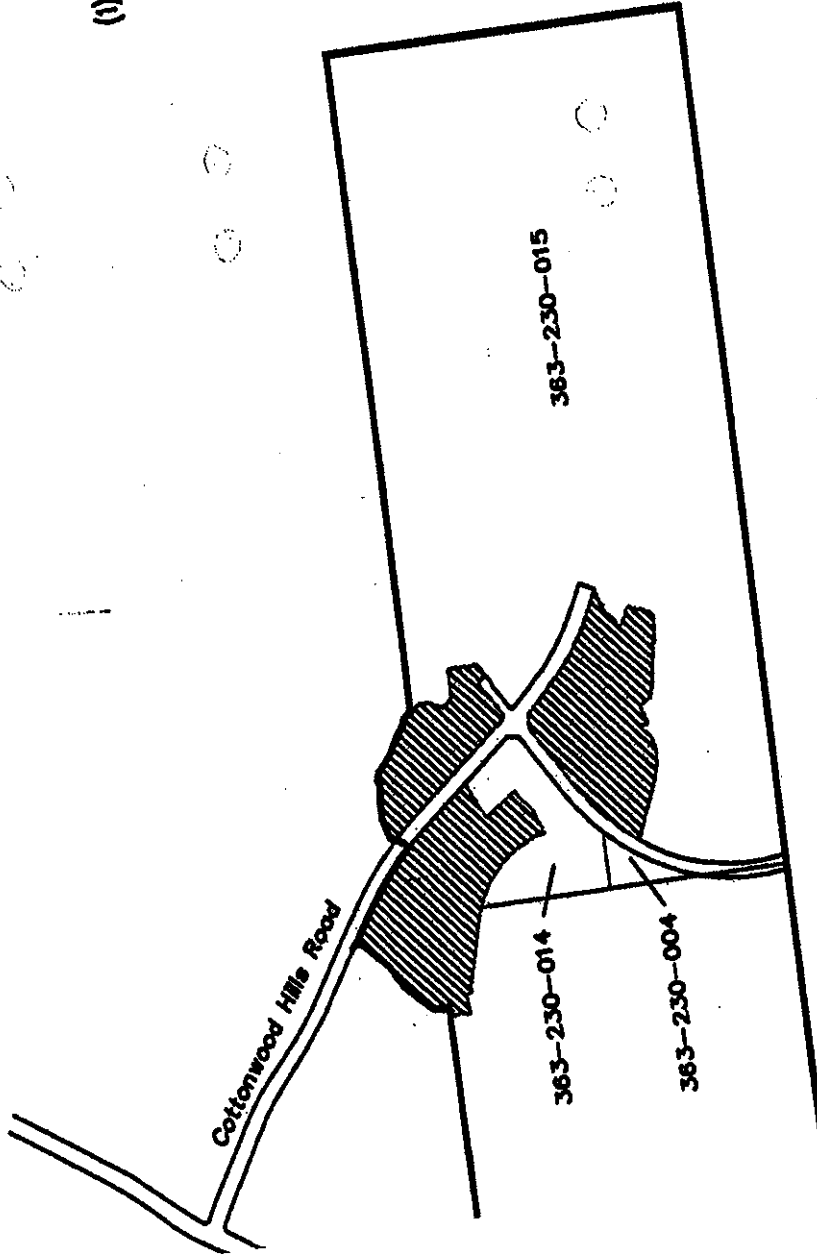
(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2001-1, Riverside County, State of California, was approved by the Board of Trustees of a regular meeting thereof, held on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ by its Resolution No. \_\_\_\_\_  
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 | 363-492-015 | 363-492-016 | 363-492-017 |
| 363-471-004 | 363-471-005 | 363-471-006 | 363-492-018 | 363-492-019 | 363-492-020 |
| 363-471-007 | 363-471-008 | 363-471-009 | 363-492-021 | 363-492-022 | 363-492-023 |
| 363-471-010 | 363-471-011 | 363-471-012 | 363-492-024 | 363-492-025 | 363-492-026 |
| 363-471-013 | 363-471-014 | 363-471-015 | 363-492-027 | 363-492-028 | 363-492-029 |
| 363-471-016 | 363-471-017 | 363-471-018 | 363-492-030 | 363-492-031 | 363-492-032 |
| 363-471-019 | 363-471-020 | 363-471-021 | 363-492-033 | 363-501-001 | 363-501-002 |
| 363-471-022 | 363-471-023 | 363-471-024 | 363-501-003 | 363-501-004 | 363-501-005 |
| 363-471-025 | 363-471-026 | 363-472-001 | 363-501-006 | 363-501-007 | 363-501-008 |
| 363-472-002 | 363-472-003 | 363-472-004 | 363-501-009 | 363-501-010 | 363-501-011 |
| 363-472-005 | 363-472-006 | 363-472-007 | 363-501-012 | 363-501-013 | 363-501-014 |
| 363-472-008 | 363-472-009 | 363-472-012 | 363-501-015 | 363-501-016 | 363-501-017 |
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| 363-472-016 | 363-472-017 | 363-472-018 | 363-501-021 | 363-501-022 | 363-501-023 |
| 363-472-019 | 363-472-020 | 363-472-021 | 363-501-024 | 363-501-025 | 363-501-026 |
| 363-472-022 | 363-472-023 | 363-472-024 | 363-501-027 | 363-501-028 | 363-501-029 |
| 363-472-025 | 363-472-026 | 363-472-027 | 363-501-030 | 363-501-031 | 363-501-032 |
| 363-472-028 | 363-472-029 | 363-472-032 | 363-501-033 | 363-501-034 | 363-501-035 |
| 363-472-033 | 363-472-034 | 363-472-035 | 363-501-036 | 363-501-037 | 363-501-038 |
| 363-472-036 | 363-472-037 | 363-472-038 | 363-501-039 | 363-501-040 | 363-501-041 |
| 363-472-039 | 363-472-040 | 363-472-041 | 363-501-042 | 363-501-043 | 363-501-044 |
| 363-472-042 | 363-472-043 | 363-473-001 | 363-501-045 | 363-501-046 | 363-501-047 |
| 363-473-002 | 363-473-003 | 363-473-004 | 363-501-048 | 363-501-049 | 363-501-050 |
| 363-473-005 | 363-473-006 | 363-473-007 | 363-501-051 | 363-501-052 | 363-501-053 |
| 363-473-008 | 363-473-009 | 363-473-010 | 363-501-054 | 363-501-055 | 363-501-056 |
| 363-473-011 | 363-473-012 | 363-473-013 | 363-501-057 | 363-501-058 | 363-501-059 |
| 363-473-014 | 363-473-015 | 363-473-016 | 363-501-060 | 363-501-061 | 363-501-062 |
| 363-473-017 | 363-473-018 | 363-473-019 | 363-501-063 | 363-501-064 | 363-501-065 |
| 363-473-020 | 363-473-021 | 363-473-022 | 363-501-066 | 363-501-067 | 363-501-068 |
| 363-473-023 | 363-473-024 | 363-473-025 | 363-501-069 | 363-501-070 | 363-501-071 |
| 363-473-026 | 363-473-027 | 363-473-030 | 363-501-072 | 363-501-073 | 363-501-074 |
| 363-473-031 | 363-473-032 | 363-473-033 | 363-501-075 | 363-501-076 | 363-501-077 |
| 363-473-034 | 363-473-035 | 363-473-036 | 363-501-078 | 363-501-079 | 363-502-001 |
| 363-473-037 | 363-473-038 | 363-473-039 | 363-502-002 | 363-502-003 | 363-502-004 |
| 363-473-040 | 363-480-005 | 363-480-006 | 363-502-005 | 363-502-006 | 363-502-007 |
| 363-480-008 | 363-480-009 | 363-480-010 | 363-502-008 | 363-502-009 | 363-502-010 |
| 363-480-011 | 363-480-012 | 363-480-013 | 363-502-011 | 363-502-012 | 363-502-013 |
| 363-480-014 | 363-480-015 | 363-480-016 | 363-502-014 | 363-502-015 | 363-502-016 |
| 363-480-017 | 363-480-018 | 363-480-019 | 363-502-017 | 363-502-018 | 363-502-019 |
| 363-480-020 | 363-480-021 | 363-480-022 | 363-502-020 | 363-502-021 | 363-502-022 |
| 363-480-026 | 363-480-027 | 363-480-028 | 363-502-023 | 363-502-024 | 363-502-025 |
| 363-480-029 | 363-480-032 | 363-480-033 | 363-502-026 | 363-502-027 | 363-502-028 |
| 363-480-034 | 363-480-035 | 363-480-036 | 363-502-029 | 363-502-030 |             |
| 363-480-037 | 363-480-038 | 363-480-039 |             |             |             |
| 363-480-040 | 363-480-041 | 363-491-010 |             |             |             |
| 363-491-011 | 363-491-012 | 363-491-013 |             |             |             |
| 363-491-014 | 363-491-015 | 363-491-018 |             |             |             |
| 363-491-019 | 363-491-020 | 363-491-021 |             |             |             |
| 363-491-022 | 363-491-023 | 363-491-024 |             |             |             |
| 363-491-025 | 363-491-026 | 363-491-027 |             |             |             |
| 363-491-028 | 363-492-001 | 363-492-002 |             |             |             |
| 363-492-003 | 363-492-004 | 363-492-005 |             |             |             |
| 363-492-006 | 363-492-007 | 363-492-008 |             |             |             |
| 363-492-009 | 363-492-010 | 363-492-011 |             |             |             |
| 363-492-012 | 363-492-013 | 363-492-014 |             |             |             |

**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 5<sup>th</sup> day of Dec., 2000

Debra 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 5<sup>th</sup> day of Dec., 2000, by its Resolution No. 2000-08-013.

Debra Wilson  
Clerk of the Board of Trustees

(3) Filed this 8<sup>th</sup> day of Dec., 2000, at the hour of 8 o'clock P.M., in Book 418 of Maps of Assessment and Community Facilities Districts at page 24 and on Instrument No. 288212, in the office of the County Recorder of Riverside County, State of California. Fee: \$2,000

Wesley L. Dwyer By W. L. Dwyer  
County Recorder of Riverside County

PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.

Line

copy

# **Exhibit C**

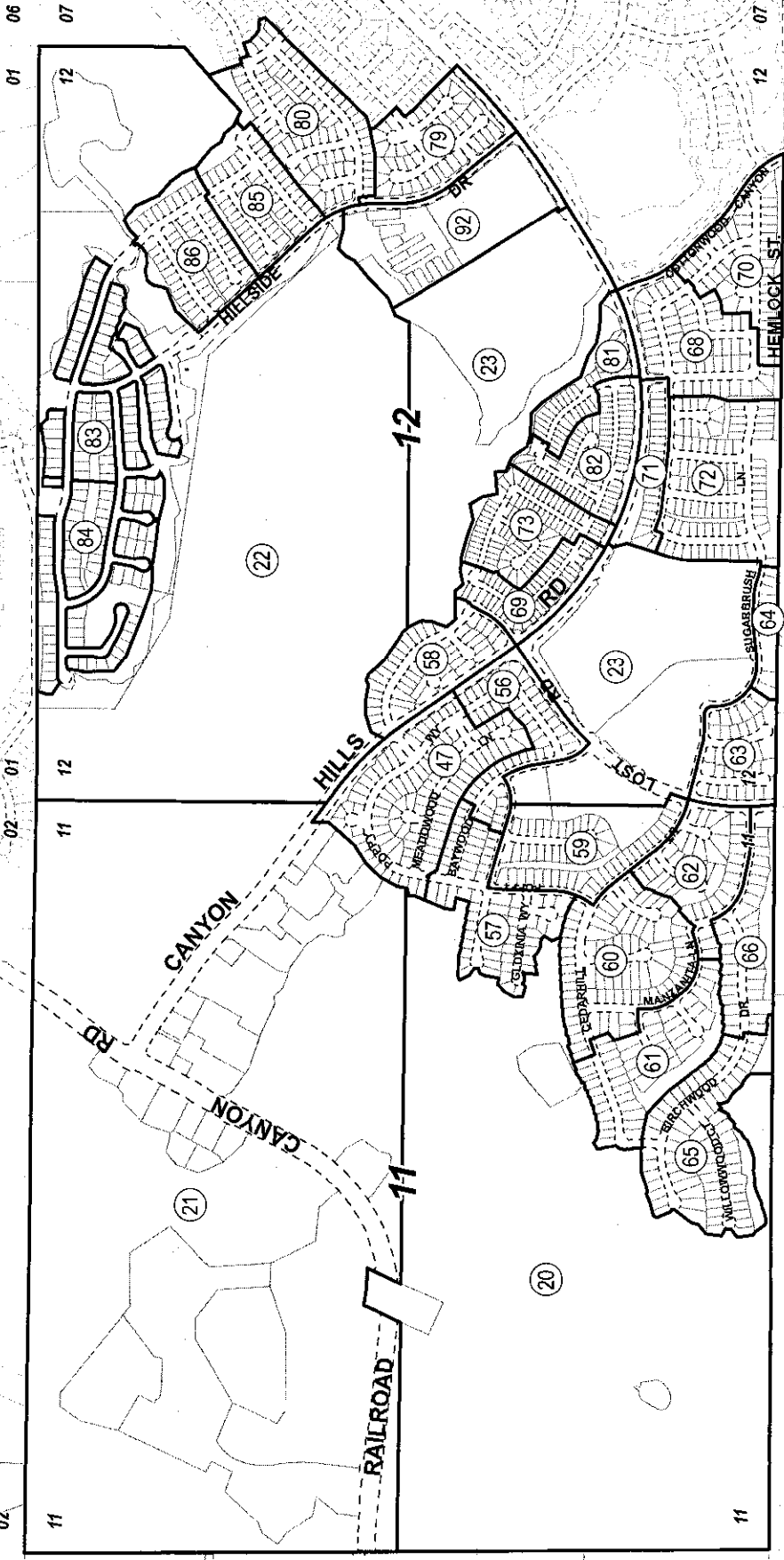
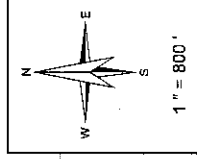
## **Assessor's Parcel Maps**

MAR 26 2013

SEC. 11 12 T. 6S R. 4W  
CITY OF LAKE ELSINORE

363

MAP INDEX 3 OF 3



|        |        |        |        |
|--------|--------|--------|--------|
| BK 347 | BK 349 | BK 353 | BK 351 |
| BK 377 | BK 354 | BK 355 | BK 358 |
| BK 373 | BK 371 | BK 365 |        |



SESSOR'S MAP BK 363  
Elsinore County, Calif.

jmorgan

Feb 2013

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

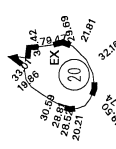
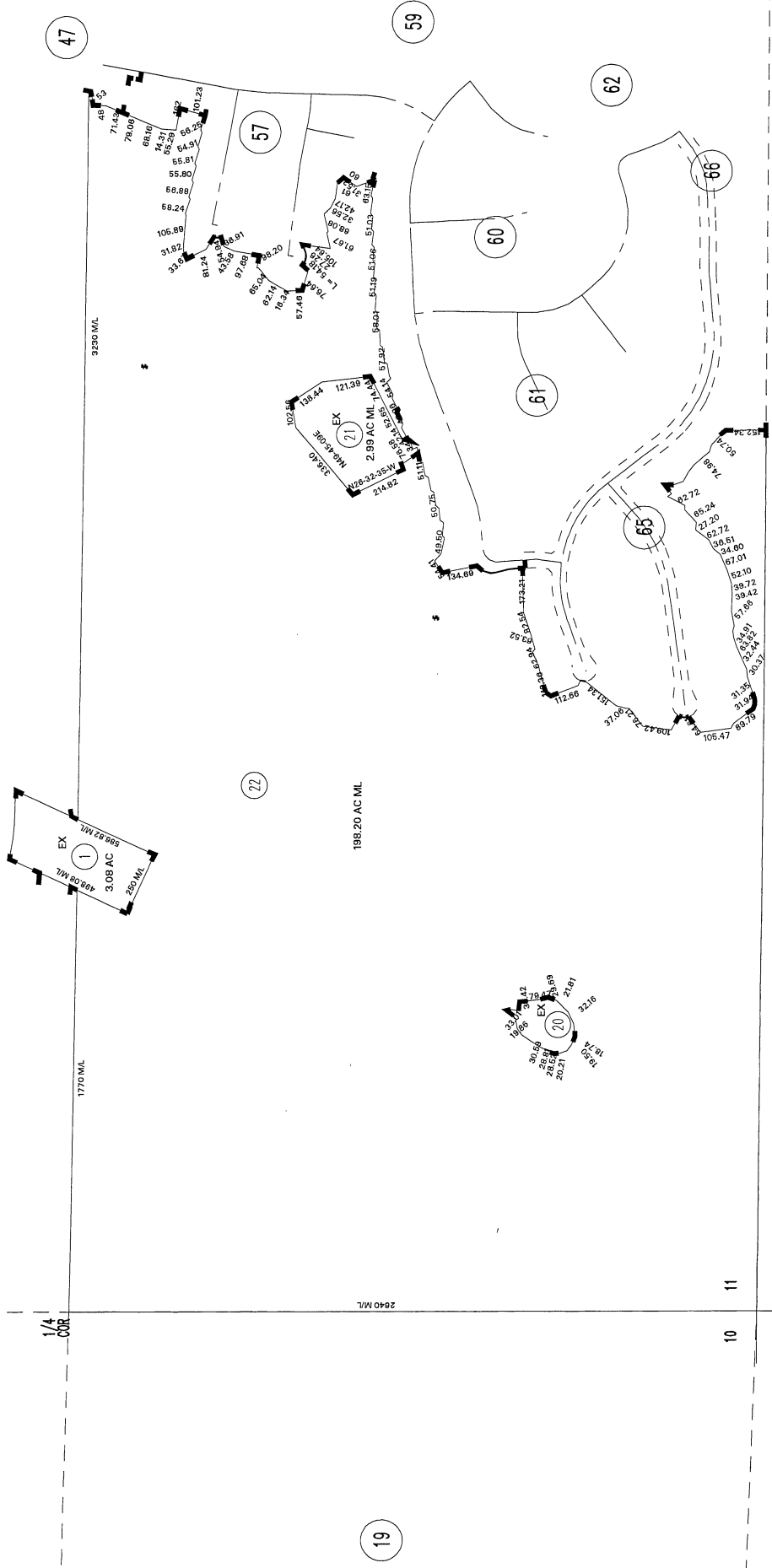
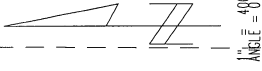
MAR 09 2006

18

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

T. R. A. 005-052

363-20



| DATE  | OLD NUMBER | NEW NUMBER |
|-------|------------|------------|
| 04/79 | 801        | 1          |
| 04/91 | 2          | 3, 51      |
| 04/91 | 3          | 4, 5       |
| 04/91 | 5, 10-12   | 6          |
| 04/91 | 210-8      | 6          |
| 04/91 | 6          | PG. 17     |
| 12/02 | 4          | 8-9        |
| 12/02 | 9          | PGS. 35-57 |
| 12/02 | 8          | 10-11      |
| 12/02 | 10         | 12-13      |
| 09/01 | 12         | PG. 53     |
| 09/01 | 13         | 14-15      |
| 09/01 | 15         | PGS. 55-62 |
| 09/01 | 16         | 702-17-50  |
| 09/01 | 16         | 802-1-5    |
| 09/01 | 16         | 611-1-16   |
| 09/01 | 16         | 671-24-16  |
| 09/01 | 16         | 621-1-3    |
| 09/01 | 14         | 17-18      |
| 09/01 | 18         | PG. 55     |
| 09/01 | 15         | PG. 56     |
| 11/01 | 14         | 12-13      |
| 11/01 | 18         | PGS. 55-66 |
| 10/04 | 17         | 18-21      |
| 04/05 | 19         | 210-13     |

MB 367/17-25 TR 30496

365  
21

ASSESSOR'S MAP BK363 PG-20  
Riverside County, Calif.

COPY

365  
27

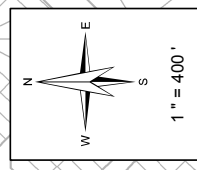
19

10 11

15 14

POR S1/2 SEC. 12 T.6S R.4W  
CITY OF LAKE ELSINORE

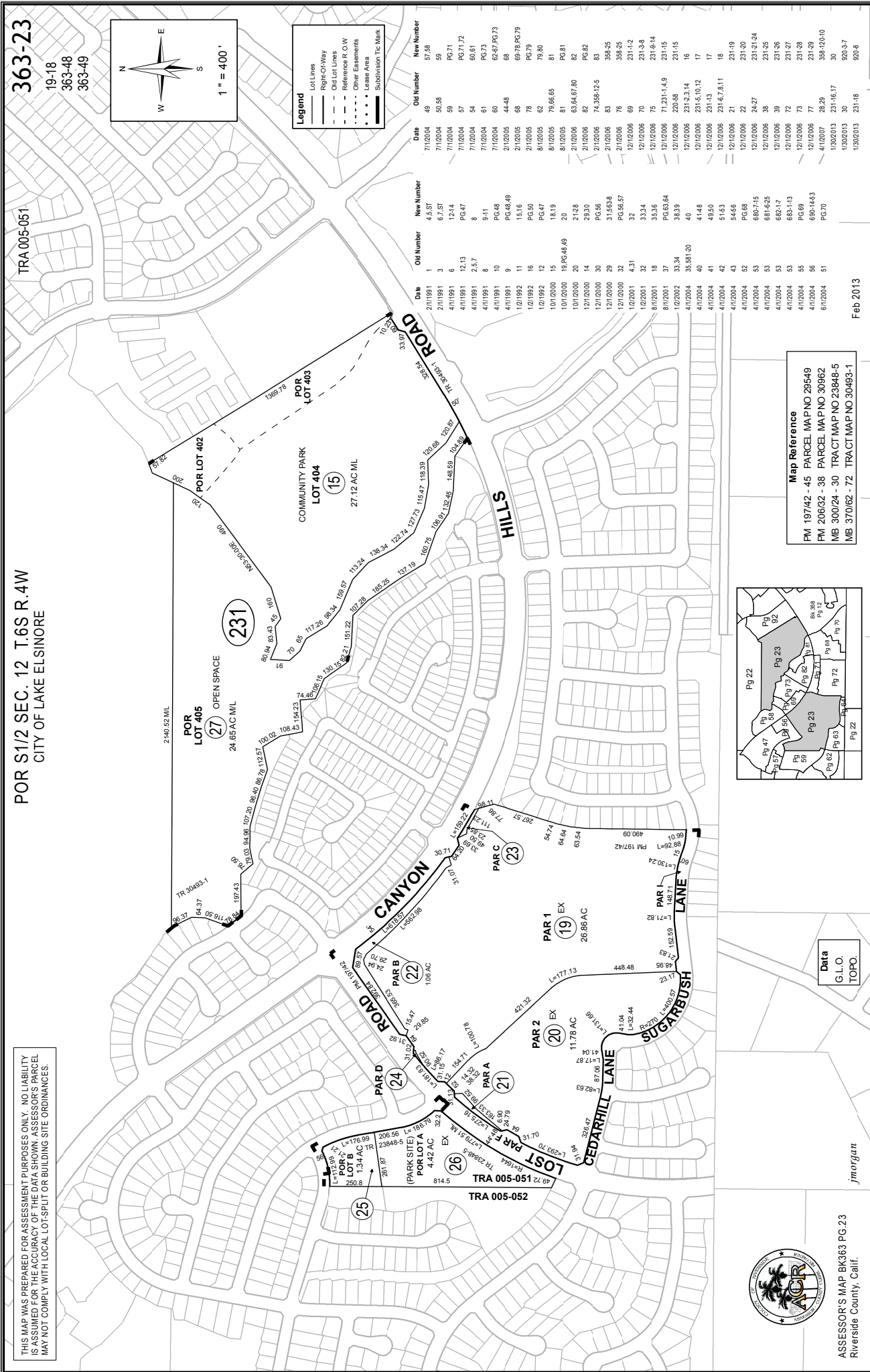
363-23  
19-18  
363-48  
363-49



**Legend**

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

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.

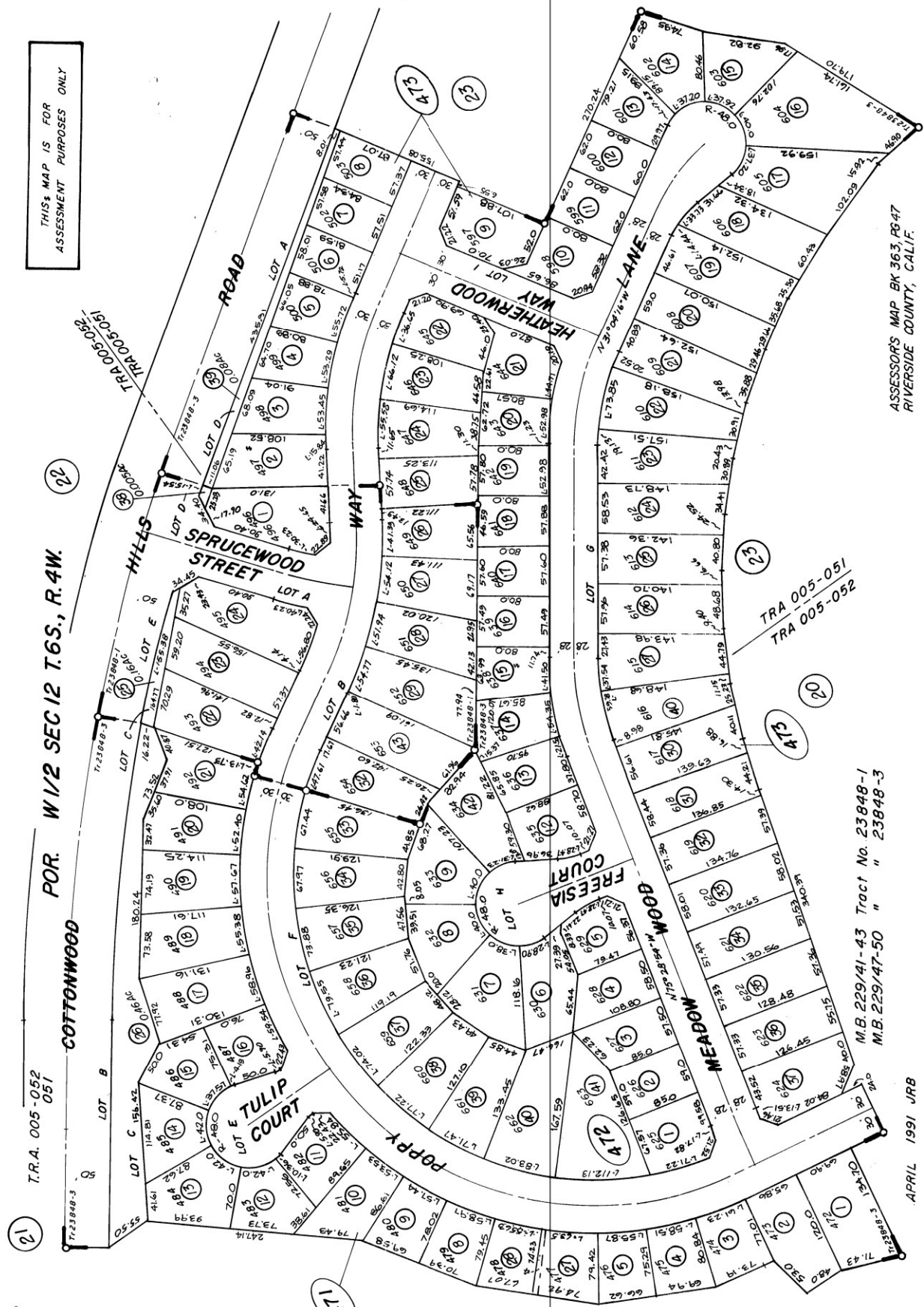
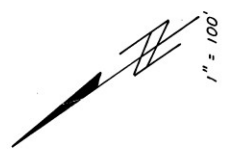


**363-47**  
363-20

T.R.A. 005-052  
051

COTTONWOOD  
FOR. W/2 SEC 12 T.6S., R.4W.

THIS MAP IS FOR  
ASSESSMENT PURPOSES ONLY



| DATE    | OLD NO. | NEW NO. |
|---------|---------|---------|
| 4-28-81 | 471     | 472-42  |
| "       | 472     | 472-43  |
| "       | 473     | 473-40  |
| 1-02-82 | 471.6   | 27      |
| "       | 471.7   | 28      |
|         |         |         |
|         |         |         |
|         |         |         |
|         |         |         |

ASSESSOR'S MAP BK 363, PG 47  
RIVERSIDE COUNTY, CALIF.

M.B. 229/41-43 Tract No. 23848-1  
M.B. 229/47-50 " 23848-3

APRIL 1991 JRB

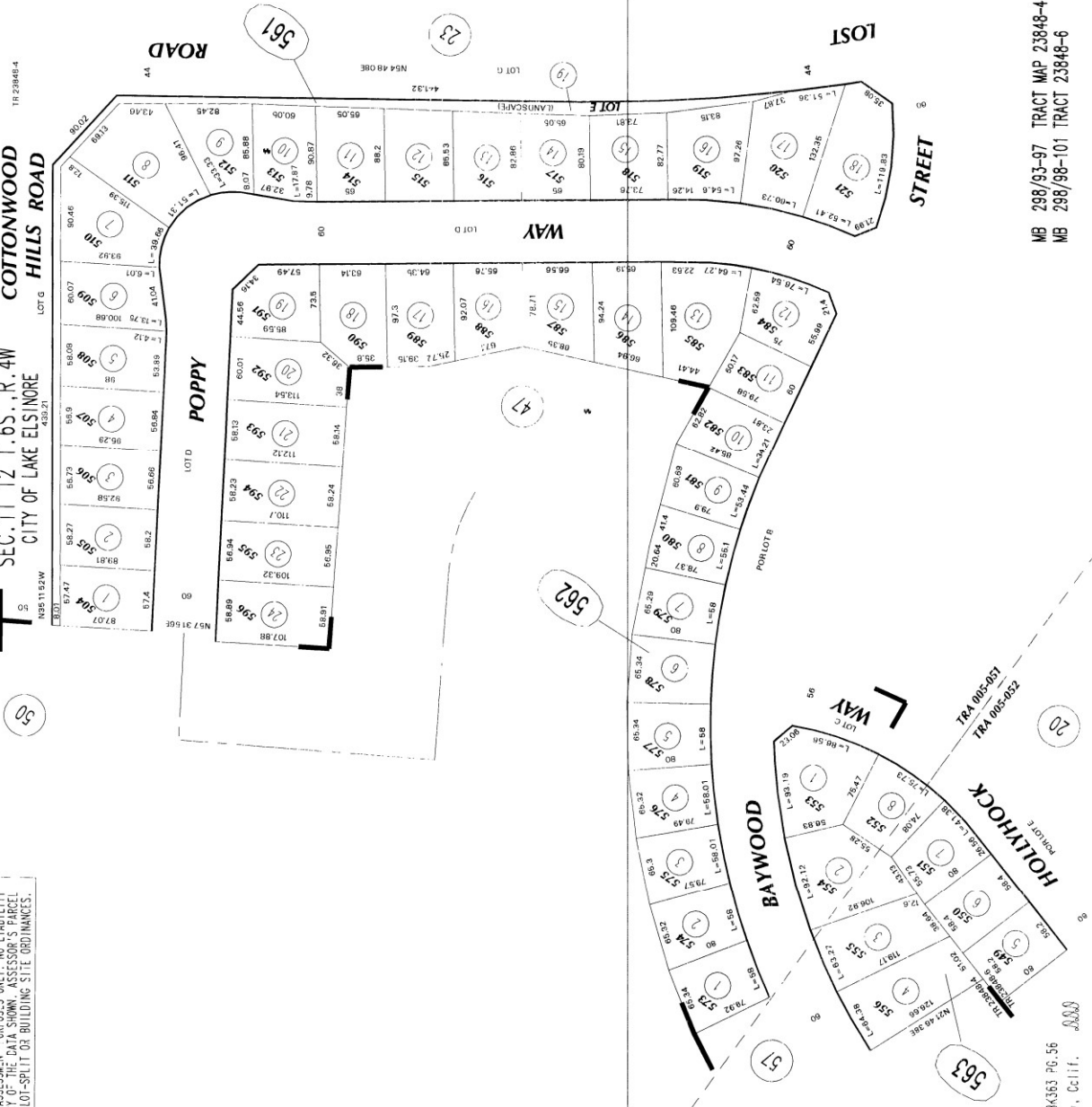
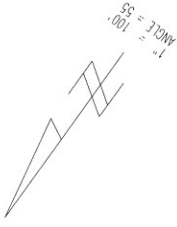
363-56  
363-20  
363-23

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

SEC. 11 12 T. 6S. R. 4W  
CITY OF LAKE ELSINORE  
COTTONWOOD HILLS ROAD

TRA 005-051  
TRA 005-052

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.



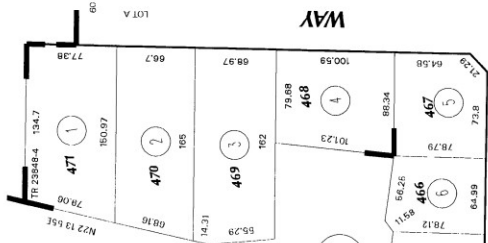
MB 298/93-97 TRACT MAP 23848-4  
MB 298/98-101 TRACT 23848-6

ASSESSOR'S MAP 363 PG. 56  
Riverside County, Calif.

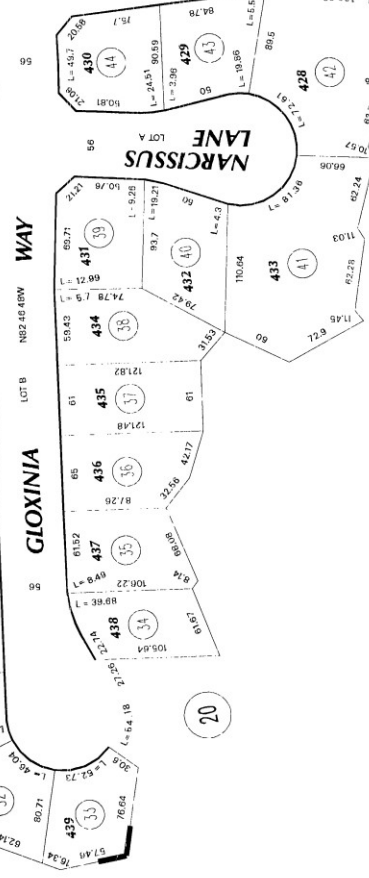
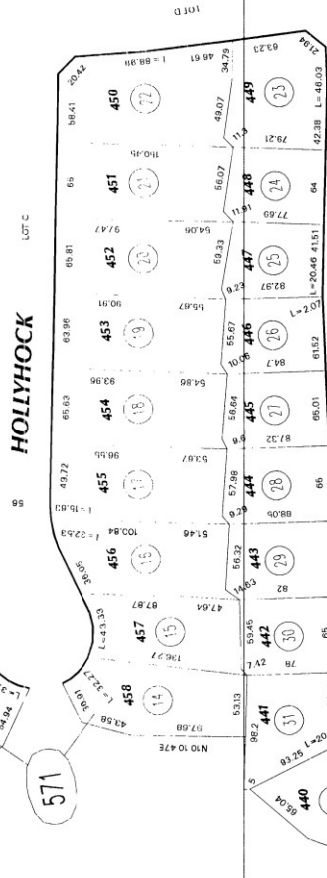
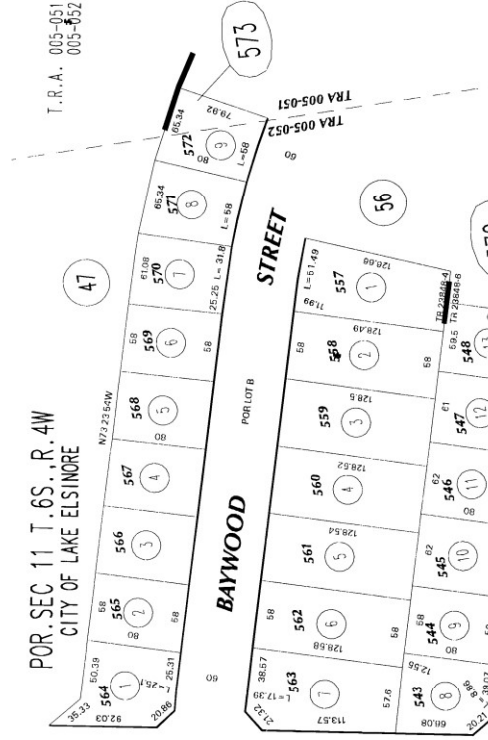
363-57  
363-20  
363-23

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

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



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.



MB 298/93-97 TRACT MAP 23848-4  
MB 298/98-101 TRACT 23848-6

ASSESSOR'S MAP BK363-20-57  
Riverside County, Calif.

Jan 2001

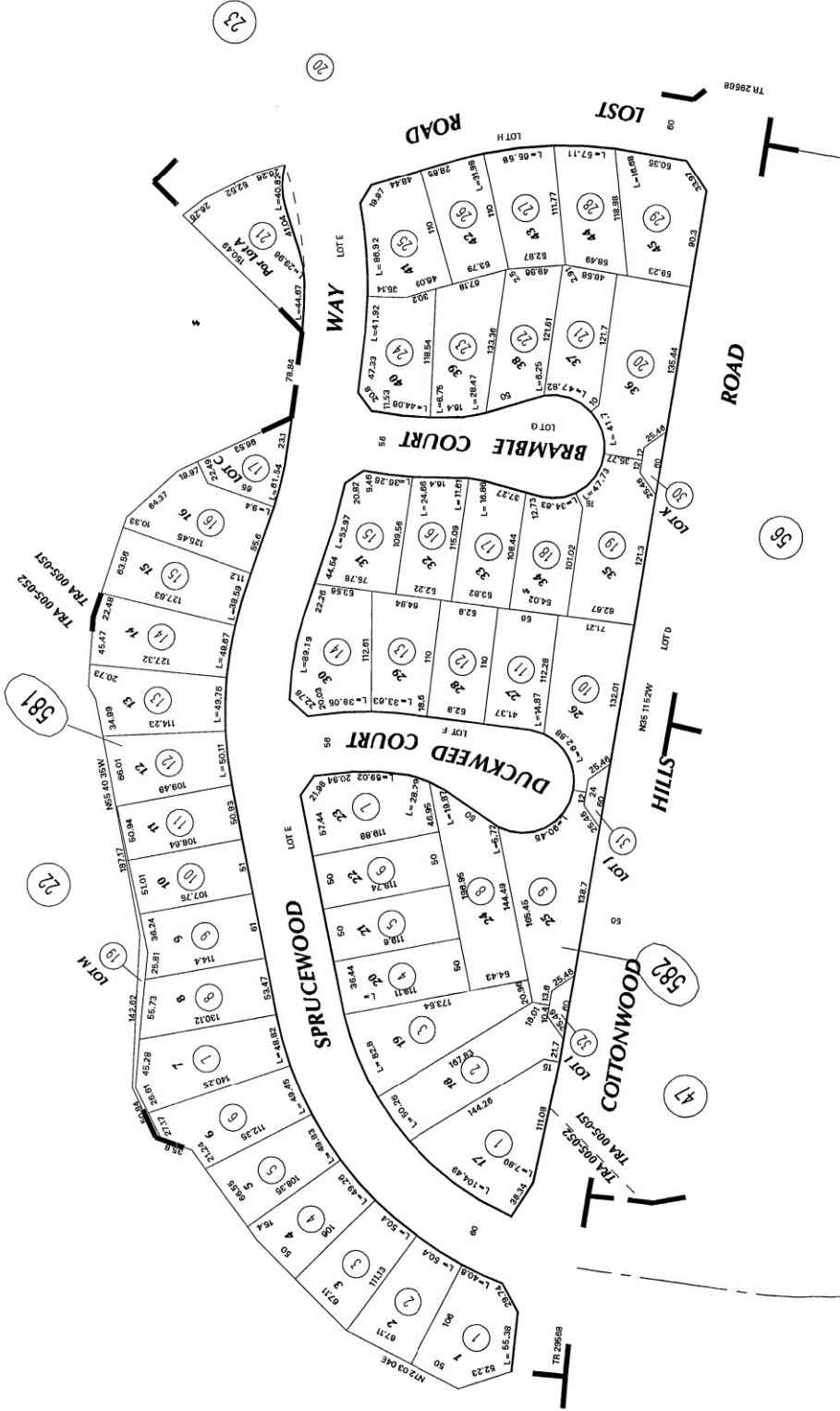
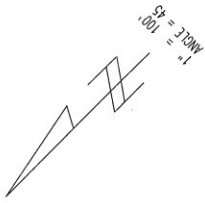
363-58  
363-22  
363-50

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

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

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 25 2005



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

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

CGM

Jan 2005

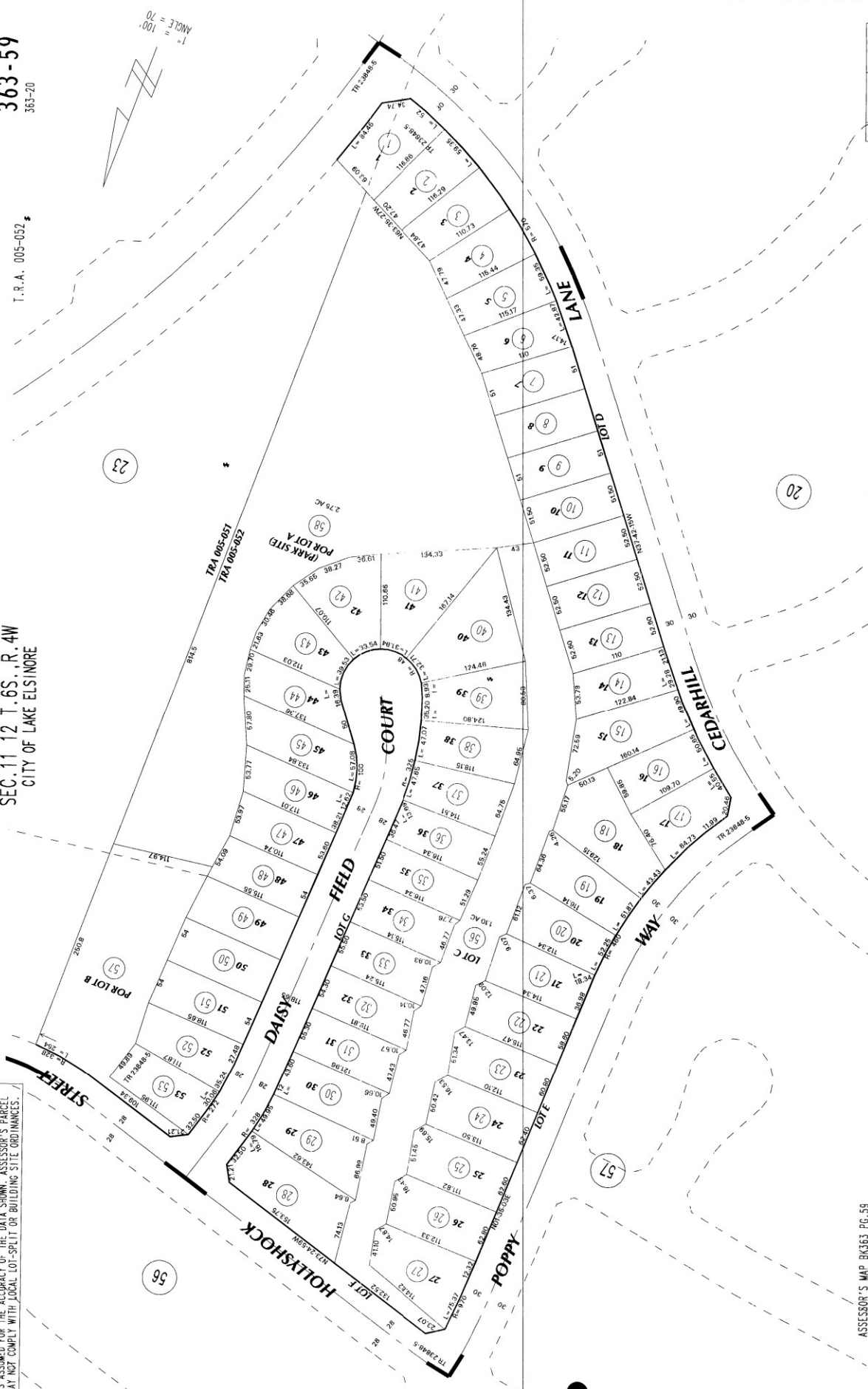
| DATE  | OLD NUMBER | NEW NUMBER |
|-------|------------|------------|
| 04/04 | 591-20     | 235-0      |
| 07/05 | 591-18     | 21-51      |

363-59  
363-20

T.R.A. 005-052

SEC. 11 12 T. 6S., R. 4W  
CITY OF LAKE ELSINORE

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.



| DATE     | OLD NUMBER | NEW NUMBER |
|----------|------------|------------|
| 01/02/01 | 54.45      | 57.58      |

Jan. 2002

MB 300/24-30 TRACT MAP NO 23848-5

ASSESSOR'S MAP BK363 PG. 59  
Riverside County, Calif.

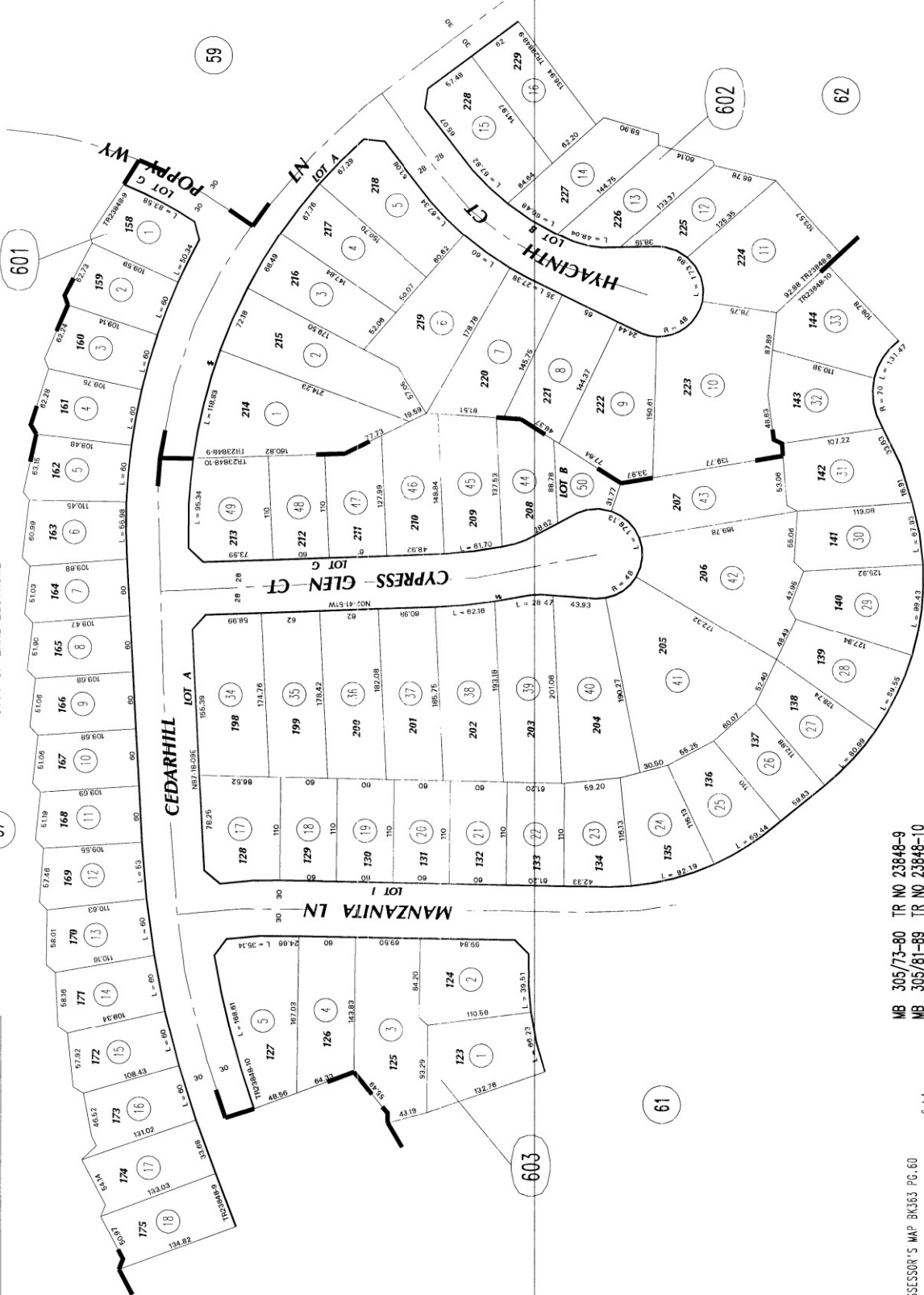
12155

363-60  
363-20

T.R.A. 005-052

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

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



Aug 2001

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

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

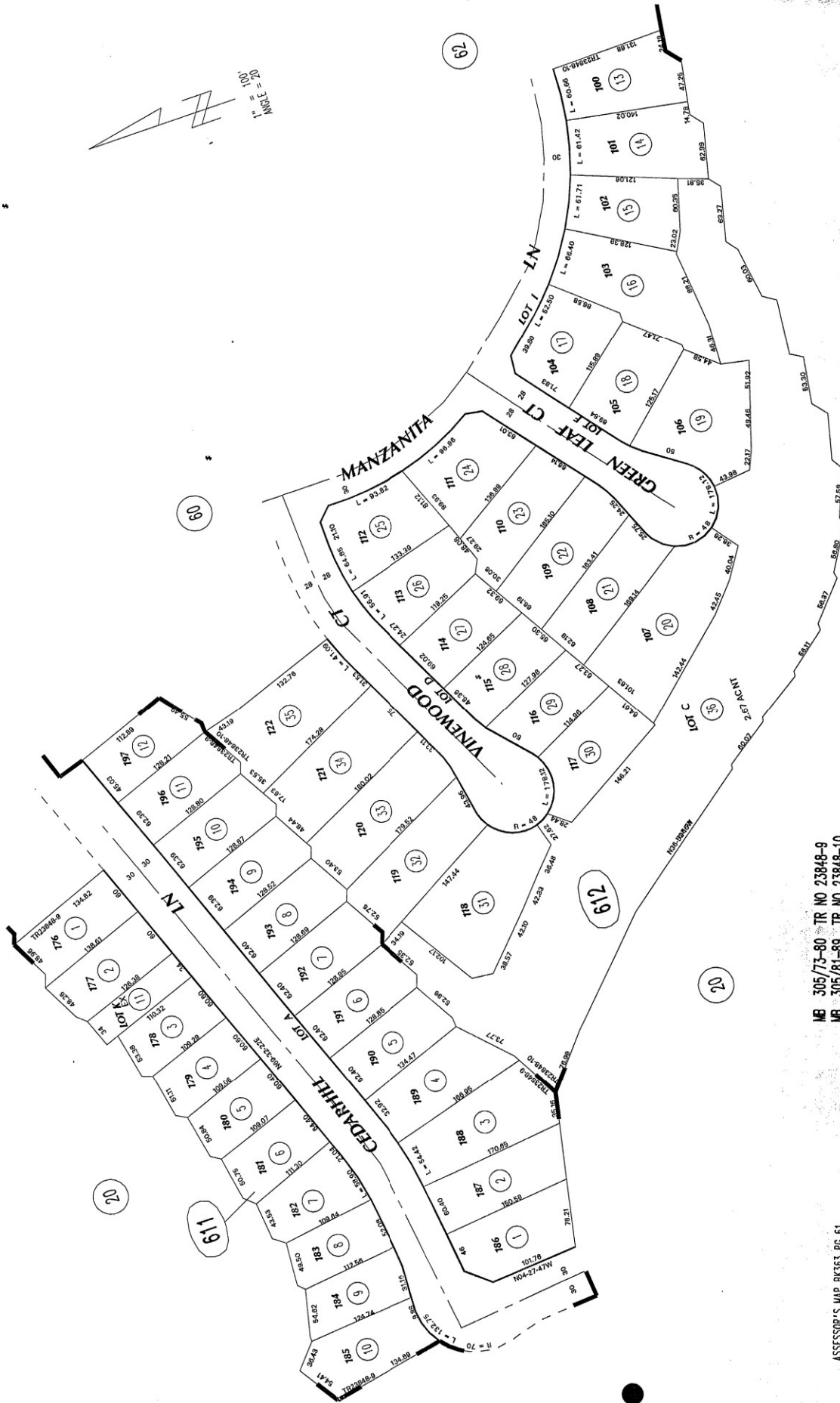
JAS

363-61  
363-20

T.R.A. 005-052

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

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.



Oct 2004

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

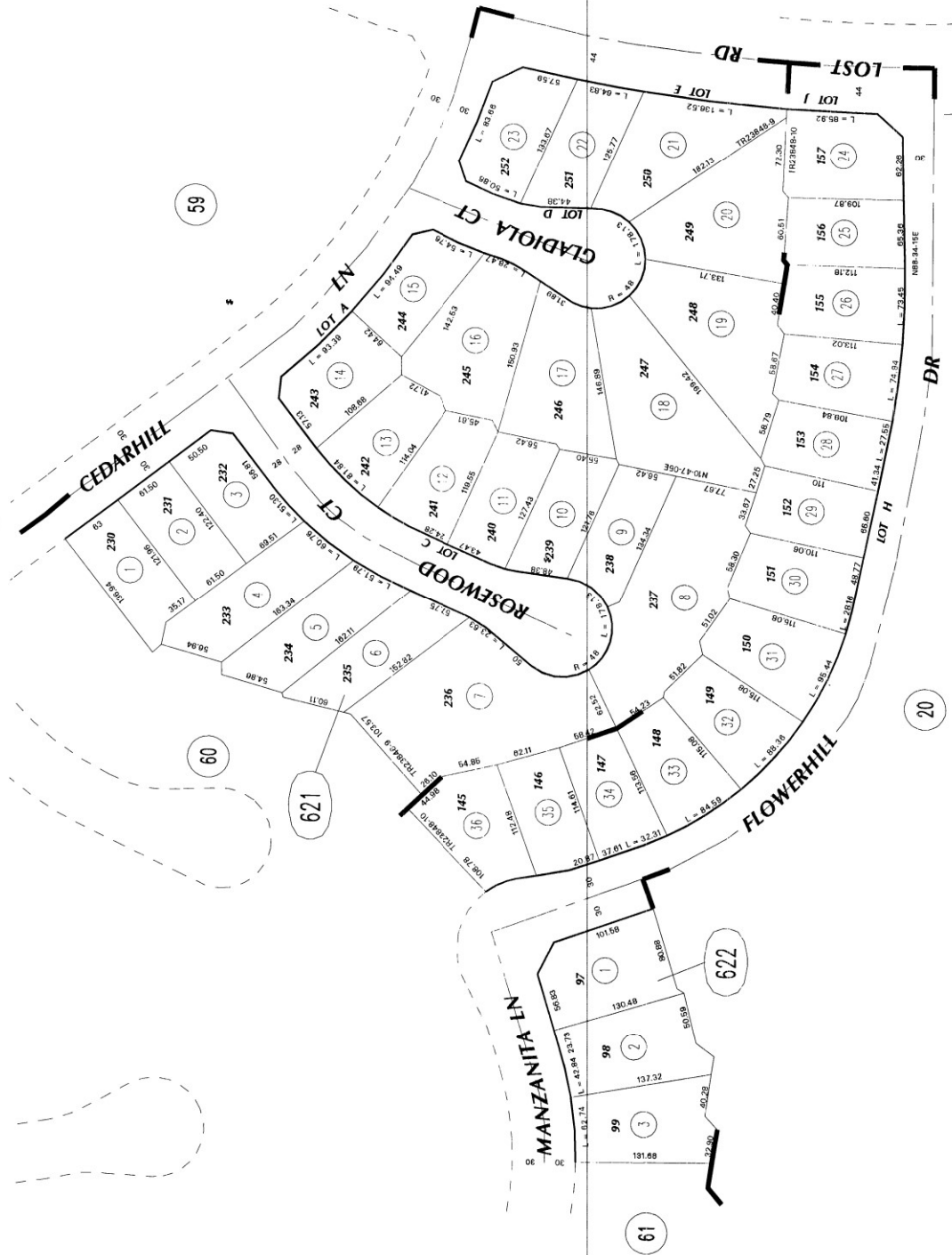
ASSESSOR'S MAP BK363 PG.61  
Riverside County, Calif. C00

363-62  
363-20

T.R.A. 005-052

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

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



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

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

JAS

Aug 2001

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

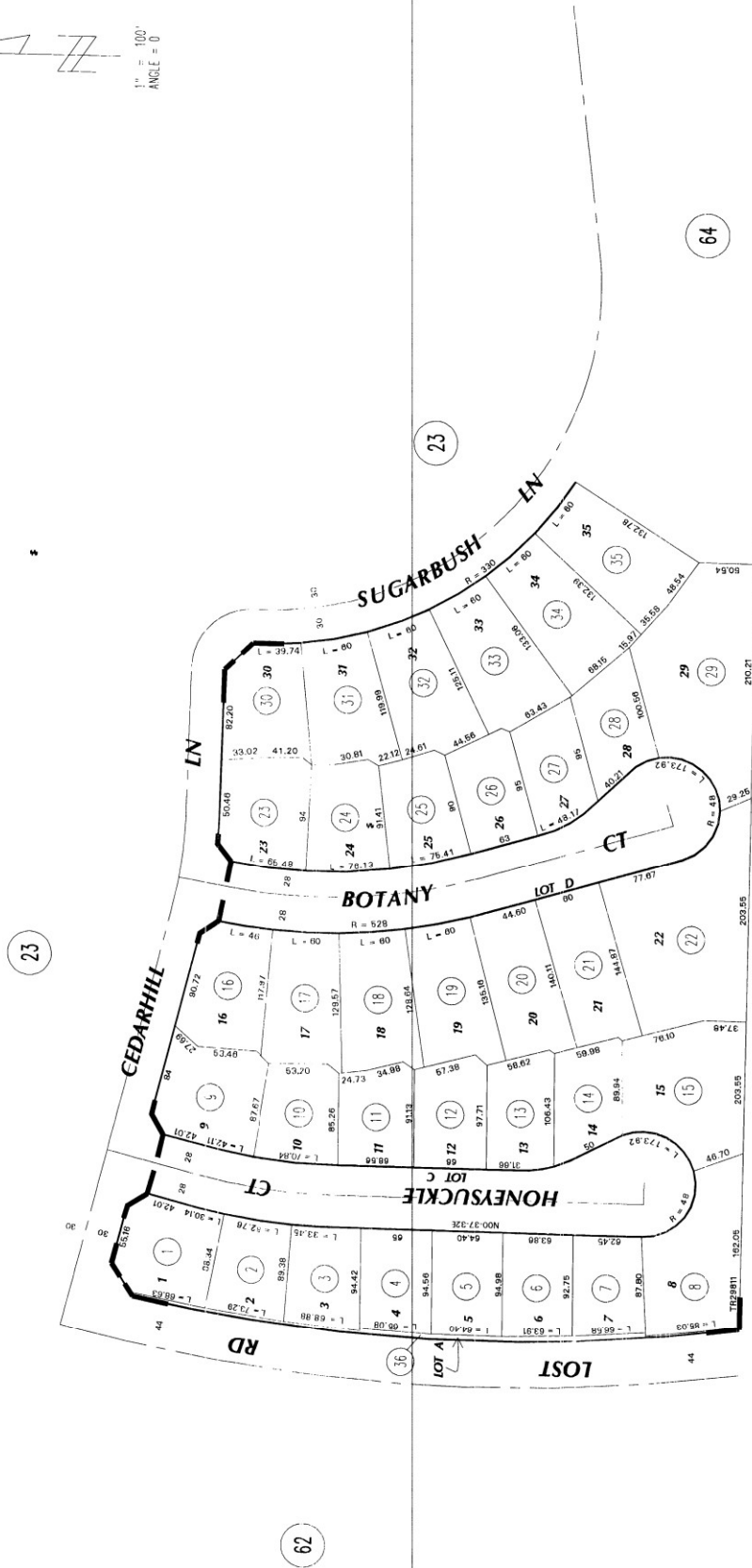
SEC. 12 13 T. 6S. R. 4W  
CITY OF LAKE ELSINORE

363-63  
363-23

T. R. A. 005-051



1" = 100'  
ANGLE = 0



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

MB 304/95-100 TR NO 29811

Sep 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.

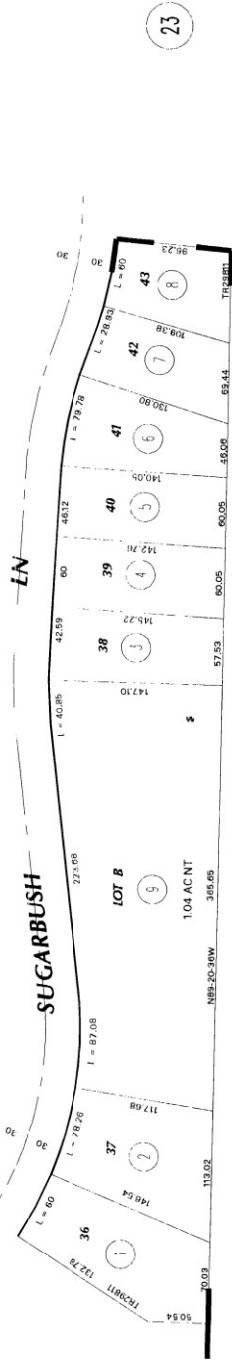
SEC. 12 13 T. 6S., R. 4W  
CITY OF LAKE ELSINORE

363-64  
363-23

T.R.A. 005-051



23



63

365  
22

23

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

MB 304/95-100 TR NO 29811

Sep 2001

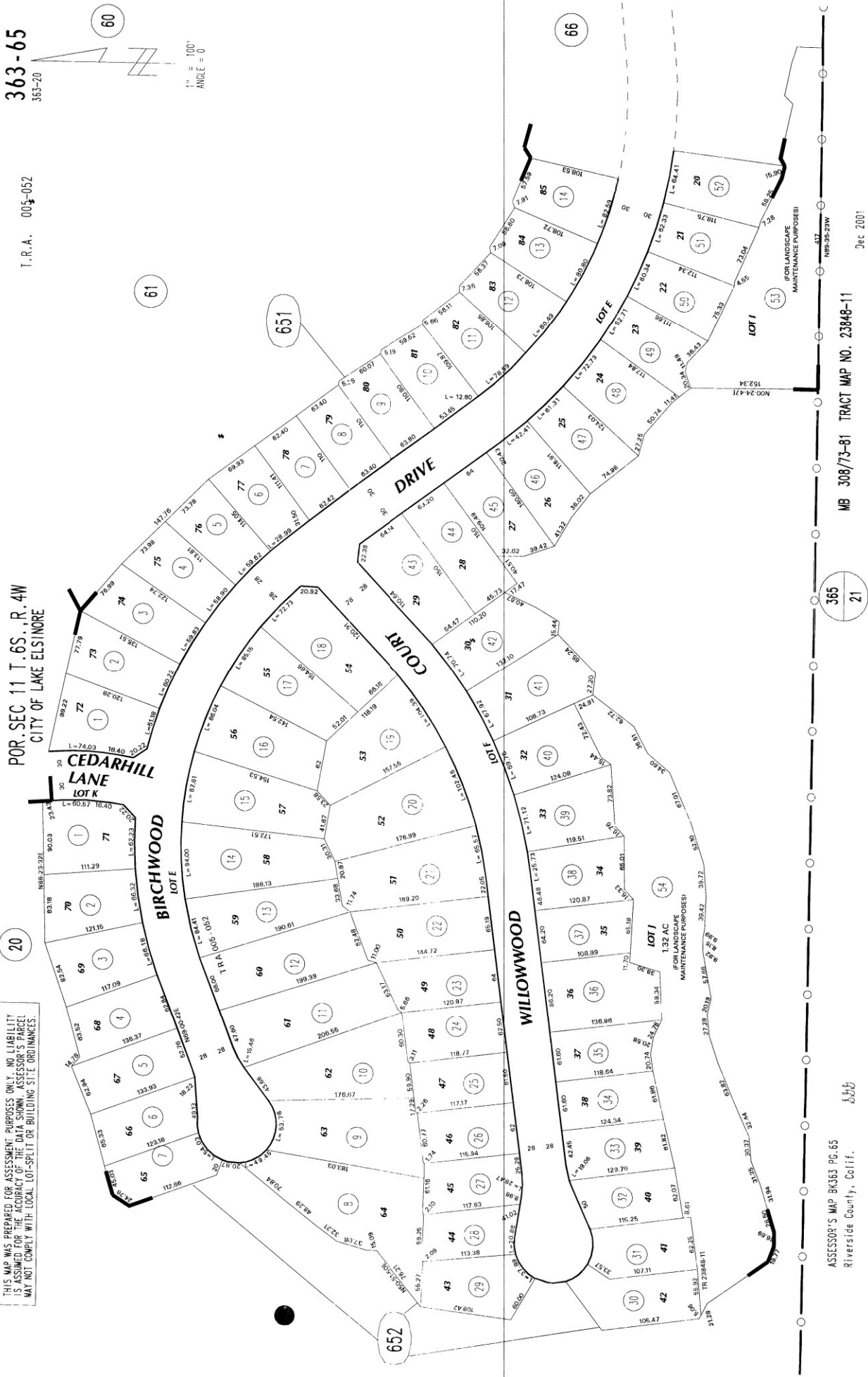
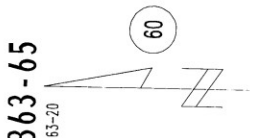
JAB

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

363-65  
353-20

T.R.A. 005-052



ASSESSOR'S MAP BK363 PG.65  
Riverside County, Calif.

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

Dec 2001

20

61

651

66

365  
21



# **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           |
| <b>Total</b> | <b>\$6,996,444.88</b>            | <b>\$4,338,270.72</b> | <b>\$11,334,715.60</b> |

# **Exhibit E**

## **Delinquent Annual Special Tax Report**



# Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025



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

## Summary

### Year End

|                                  |              |
|----------------------------------|--------------|
| Total Taxes Due June 30, 2025    | \$686,727.00 |
| Amount Paid                      | \$680,204.00 |
| Amount Remaining to be Collected | \$6,523.00   |
| Number of Parcels Delinquent     | 8            |
| Delinquency Rate                 | 0.95%        |

### Foreclosure

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

### Foreclosure Qualification

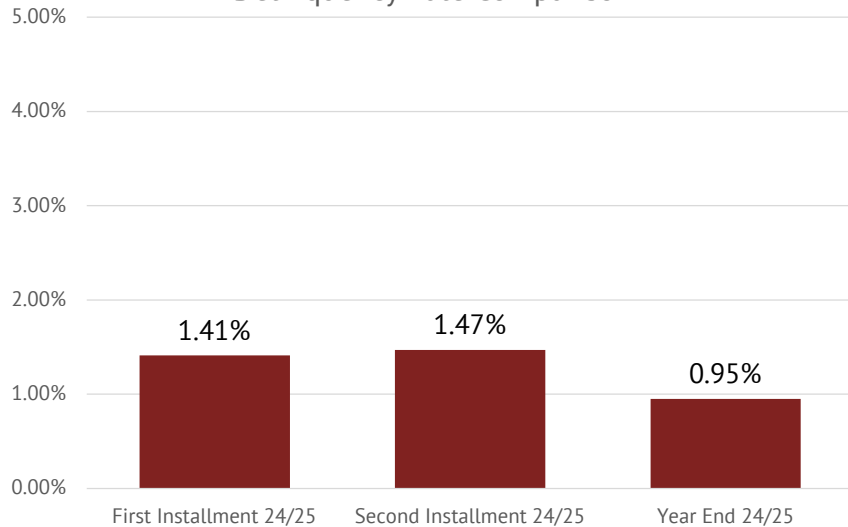
|   |         |
|---|---------|
| Individual Parcel Delinquency                 | \$5,000 |
| Individual Owner Multiple Parcels Delinquency | \$5,000 |
| Individual Parcels Semi-Annual Installments   | N/A     |
| Aggregate Delinquency Rate                    | 5.00%   |

### Parcels Qualifying for Foreclosure

|  |   |
|--|---|
| Parcels Exceeding Individual Foreclosure Threshold | 0 |
| Parcels Exceeding CFD Aggregate                    | 0 |

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

Year End Delinquency Rate Comparison





# Fixed Charge Special Assessment Delinquency Report



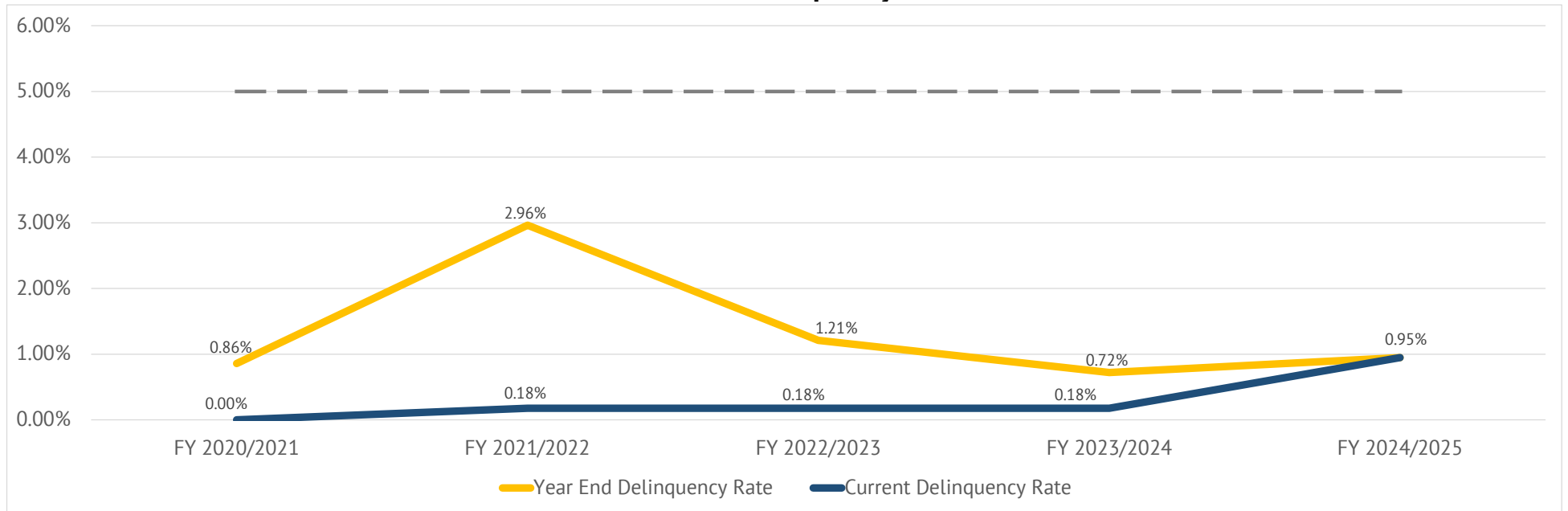
Year End Report for Fiscal Year 2024/2025

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

## Historical Delinquency Summary

| Fiscal Year | Subject Fiscal Year   |                    |                  |                   | June 30, 2025    |                             |                            |
|-------------|-----------------------|--------------------|------------------|-------------------|------------------|-----------------------------|----------------------------|
|             | Aggregate Special Tax | Parcels Delinquent | Amount Collected | Amount Delinquent | Delinquency Rate | Remaining Amount Delinquent | Remaining Delinquency Rate |
| 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%            | 1,221.00                    | 0.18%                      |
| 2022/2023   | 686,727.00            | 9                  | 678,423.50       | 8,303.50          | 1.21%            | 1,221.00                    | 0.18%                      |
| 2023/2024   | 686,727.00            | 5                  | 681,776.70       | 4,950.30          | 0.72%            | 1,221.00                    | 0.18%                      |
| 2024/2025   | 686,727.00            | 8                  | 680,204.00       | 6,523.00          | 0.95%            | 6,523.00                    | 0.95%                      |

## Historical Delinquency Rate



# **Exhibit F**

## **Summary of Transactions for Fiscal Agent Accounts**

**Fund: CFD No. 2001-1**

**Subfund: 5122379A - Special Tax Fund**

| Date                 | Interest           | Deposits              | Transfers In        | Transfers Out           | Expenditures  | Balance             | Payee  | Reference    | Description                                      |
|----------------------|--------------------|-----------------------|---------------------|-------------------------|---------------|---------------------|--|--------------|--|
| 07-01-2024           | \$14,781.83        | \$3,241,190.69        | \$513,066.67        | (\$3,219,930.72)        | \$0.00        | \$549,108.47        |  |              | BEGINNING BALANCE                                |
| 07-01-2024           | \$2,234.09         |                       |                     |                         |               | \$551,342.56        |  | Interest     | Interest Earnings                                |
| 08-01-2024           | \$2,322.45         |                       |                     |                         |               | \$553,665.01        |  | Interest     | Interest Earnings                                |
| 08-26-2024           |                    |                       |                     | (\$326,382.68)          |               | \$227,282.33        |  | Transfer Out | Transfer To 5122379C Principal Account           |
| 08-26-2024           |                    |                       |                     | (\$150,941.40)          |               | \$76,340.93         |  | Transfer Out | Transfer To 5122379B Interest Account            |
| 08-27-2024           |                    | \$3,773.55            |                     |                         |               | \$80,114.48         |  | Deposit      | Special Tax Deposit                              |
| 08-29-2024           |                    | \$518.32              |                     |                         |               | \$80,632.80         |  | Deposit      | Special Tax Deposit                              |
| 09-03-2024           | \$1,944.82         |                       |                     |                         |               | \$82,577.62         |  | Interest     | Interest Earnings                                |
| 10-01-2024           | \$325.25           |                       |                     |                         |               | \$82,902.87         |  | Interest     | Interest Earnings                                |
| 10-25-2024           |                    |                       |                     | (\$82,577.62)           |               | \$325.25            |  | Transfer Out | Transfer To 5122379S Surplus Remainder Account   |
| 11-01-2024           | \$246.71           |                       |                     |                         |               | \$571.96            |  | Interest     | Interest Earnings                                |
| 12-02-2024           | \$2.03             |                       |                     |                         |               | \$573.99            |  | Interest     | Interest Earnings                                |
| 01-02-2025           | \$2.04             |                       |                     |                         |               | \$576.03            |  | Interest     | Interest Earnings                                |
| 01-21-2025           |                    |                       | \$138,170.88        |                         |               | \$138,746.91        |  | Transfer In  | Transfer from 5122428S Surplus Fund              |
| 01-21-2025           |                    |                       |                     | (\$107,696.13)          |               | \$31,050.78         |  | Transfer Out | Transfer To 5122379S Surplus Remainder Account   |
| 02-03-2025           | \$38.89            |                       |                     |                         |               | \$31,089.67         |  | Interest     | Interest Earnings                                |
| 02-06-2025           |                    | \$357,955.26          |                     |                         |               | \$389,044.93        |  | Deposit      | Special Tax Deposit                              |
| 02-20-2025           |                    | \$4,586.02            |                     |                         |               | \$393,630.95        |  | Deposit      | Special Tax Deposit                              |
| 02-26-2025           |                    |                       |                     | (\$142,116.59)          |               | \$251,514.36        |  | Transfer Out | Transfer To 5122379B Interest Account            |
| 02-28-2025           |                    |                       |                     | (\$25,000.00)           |               | \$226,514.36        |  | Transfer Out | Transfer To 5122379I Administrative Expense Fund |
| 03-03-2025           | \$953.21           |                       |                     |                         |               | \$227,467.57        |  | Interest     | Interest Earnings                                |
| 04-01-2025           | \$767.03           |                       |                     |                         |               | \$228,234.60        |  | Interest     | Interest Earnings                                |
| 05-01-2025           | \$745.18           |                       |                     |                         |               | \$228,979.78        |  | Interest     | Interest Earnings                                |
| 06-02-2025           | \$766.04           |                       |                     |                         |               | \$229,745.82        |  | Interest     | Interest Earnings                                |
| 06-04-2025           |                    | \$318,787.25          |                     |                         |               | \$548,533.07        |  | Deposit      | Special Tax Deposit                              |
|                      | \$10,347.74        | \$685,620.40          | \$138,170.88        | (\$834,714.42)          | \$0.00        | (\$575.40)          |  |              | DATE RANGE BALANCE                               |
| <b>Subfund Total</b> | <b>\$25,129.57</b> | <b>\$3,926,811.09</b> | <b>\$651,237.55</b> | <b>(\$4,054,645.14)</b> | <b>\$0.00</b> | <b>\$548,533.07</b> | <b>Total for 5122379A - Special Tax Fund</b> |              |  |

**Subfund: 5122379B - Interest Account**

| Date       | Interest | Deposits | Transfers In   | Transfers Out | Expenditures     | Balance      | Payee      | Reference             | Description                             |
|------------|----------|----------|----------------|---------------|------------------|--------------|------------|-----------------------|---|
| 07-01-2024 | \$834.83 | \$36.49  | \$1,340,059.51 | \$0.00        | (\$1,340,597.50) | \$333.33     |            |                       | BEGINNING BALANCE                       |
| 07-01-2024 | \$1.36   |          |                |               |                  | \$334.69     |            | Interest              | Interest Earnings                       |
| 08-01-2024 | \$1.41   |          |                |               |                  | \$336.10     |            | Interest              | Interest Earnings                       |
| 08-26-2024 |          |          | \$150,941.40   |               |                  | \$151,277.50 |            | Transfer In           | Transfer From 5122379A Special Tax Fund |
| 09-03-2024 |          |          |                |               | (\$151,277.50)   | \$0.00       | Cede & Co. | Debt Service Interest | Debt Service Interest                   |
| 09-03-2024 | \$124.50 |          |                |               |                  | \$124.50     |            | Interest              | Interest Earnings                       |
| 10-01-2024 | \$41.52  |          |                |               |                  | \$166.02     |            | Interest              | Interest Earnings                       |
| 11-01-2024 | \$0.64   |          |                |               |                  | \$166.66     |            | Interest              | Interest Earnings                       |
| 12-02-2024 | \$0.59   |          |                |               |                  | \$167.25     |            | Interest              | Interest Earnings                       |

**Subfund: 5122379B - Interest Account**

| Date                 | Interest          | Deposits       | Transfers In          | Transfers Out | Expenditures            | Balance        | Payee  | Reference             | Description                             |
|----------------------|-------------------|----------------|-----------------------|---------------|-------------------------|----------------|--|-----------------------|---|
| 01-02-2025           | \$0.59            |                |                       |               |                         | \$167.84       |  | Interest              | Interest Earnings                       |
| 02-03-2025           | \$0.57            |                |                       |               |                         | \$168.41       |  | Interest              | Interest Earnings                       |
| 02-26-2025           |                   |                | \$142,116.59          |               |                         | \$142,285.00   |  | Transfer In           | Transfer From 5122379A Special Tax Fund |
| 03-03-2025           |                   |                |                       |               | (\$142,285.00)          | \$0.00         | Cede & Co.                                   | Debt Service Interest | Debt Service Interest                   |
| 03-03-2025           | \$47.18           |                |                       |               |                         | \$47.18        |  | Interest              | Interest Earnings                       |
| 04-01-2025           | \$31.40           |                |                       |               |                         | \$78.58        |  | Interest              | Interest Earnings                       |
| 05-01-2025           | \$0.26            |                |                       |               |                         | \$78.84        |  | Interest              | Interest Earnings                       |
| 06-02-2025           | \$0.26            |                |                       |               |                         | \$79.10        |  | Interest              | Interest Earnings                       |
|                      | \$250.28          | \$0.00         | \$293,057.99          | \$0.00        | (\$293,562.50)          | (\$254.23)     |  |                       | DATE RANGE BALANCE                      |
| <b>Subfund Total</b> | <b>\$1,085.11</b> | <b>\$36.49</b> | <b>\$1,633,117.50</b> | <b>\$0.00</b> | <b>(\$1,634,160.00)</b> | <b>\$79.10</b> | <b>Total for 5122379B - Interest Account</b> |                       |   |

**Subfund: 5122379C - Principal Account**

| Date                 | Interest          | Deposits       | Transfers In          | Transfers Out | Expenditures            | Balance         | Payee   | Reference              | Description                             |
|----------------------|-------------------|----------------|-----------------------|---------------|-------------------------|-----------------|---|------------------------|---|
| 07-01-2024           | \$717.11          | \$97.16        | \$1,146,797.97        | \$0.00        | (\$1,147,000.00)        | \$612.24        |   |                        | BEGINNING BALANCE                       |
| 07-01-2024           | \$2.49            |                |                       |               |                         | \$614.73        |   | Interest               | Interest Earnings                       |
| 08-01-2024           | \$2.59            |                |                       |               |                         | \$617.32        |   | Interest               | Interest Earnings                       |
| 08-26-2024           |                   |                | \$326,382.68          |               |                         | \$327,000.00    |   | Transfer In            | Transfer From 5122379A Special Tax Fund |
| 09-03-2024           |                   |                |                       |               | (\$327,000.00)          | \$0.00          | Cede & Co.                                    | Debt Service Principal | Debt Service Principal                  |
| 09-03-2024           | \$268.76          |                |                       |               |                         | \$268.76        |   | Interest               | Interest Earnings                       |
| 10-01-2024           | \$89.75           |                |                       |               |                         | \$358.51        |   | Interest               | Interest Earnings                       |
| 11-01-2024           | \$1.37            |                |                       |               |                         | \$359.88        |   | Interest               | Interest Earnings                       |
| 12-02-2024           | \$1.28            |                |                       |               |                         | \$361.16        |   | Interest               | Interest Earnings                       |
| 01-02-2025           | \$1.28            |                |                       |               |                         | \$362.44        |   | Interest               | Interest Earnings                       |
| 02-03-2025           | \$1.24            |                |                       |               |                         | \$363.68        |   | Interest               | Interest Earnings                       |
| 03-03-2025           | \$1.12            |                |                       |               |                         | \$364.80        |   | Interest               | Interest Earnings                       |
| 04-01-2025           | \$1.23            |                |                       |               |                         | \$366.03        |   | Interest               | Interest Earnings                       |
| 05-01-2025           | \$1.20            |                |                       |               |                         | \$367.23        |   | Interest               | Interest Earnings                       |
| 06-02-2025           | \$1.23            |                |                       |               |                         | \$368.46        |   | Interest               | Interest Earnings                       |
|                      | \$373.54          | \$0.00         | \$326,382.68          | \$0.00        | (\$327,000.00)          | (\$243.78)      |   |                        | DATE RANGE BALANCE                      |
| <b>Subfund Total</b> | <b>\$1,090.65</b> | <b>\$97.16</b> | <b>\$1,473,180.65</b> | <b>\$0.00</b> | <b>(\$1,474,000.00)</b> | <b>\$368.46</b> | <b>Total for 5122379C - Principal Account</b> |                        |   |

**Subfund: 5122379E - School Construction Fund**

| Date                 | Interest      | Deposits        | Transfers In  | Transfers Out | Expenditures      | Balance       | Payee  | Reference | Description        |
|----------------------|---------------|-----------------|---------------|---------------|-------------------|---------------|--|-----------|--------------------|
| 07-01-2024           | \$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 |
| <b>Subfund Total</b> | <b>\$0.10</b> | <b>\$603.52</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>(\$603.61)</b> | <b>\$0.01</b> | <b>Total for 5122379E - School Construction Fund</b> |           |                    |

**Subfund: 5122379I - Administrative Expense Fund**

| Date       | Interest   | Deposits    | Transfers In | Transfers Out | Expenditures  | Balance     | Payee | Reference | Description       |
|------------|------------|-------------|--------------|---------------|---------------|-------------|-------|-----------|-------------------|
| 07-01-2024 | \$5,640.62 | \$54,447.21 | \$133,646.71 | (\$33,646.71) | (\$68,565.77) | \$91,522.06 |       |           | BEGINNING BALANCE |
| 07-01-2024 | \$372.31   |             |              |               |               | \$91,894.37 |       | Interest  | Interest Earnings |

| Subfund: 5122379I - Administrative Expense Fund |                   |                    |                     |                      |                      |                     |   |                       |  |  |
|---|-------------------|--------------------|---------------------|----------------------|----------------------|---------------------|---|-----------------------|--|--|
| Date  | Interest          | Deposits           | Transfers In        | Transfers Out        | Expenditures         | Balance             | Payee   | Reference             | Description  |  |
| 08-01-2024                                      | \$387.09          |                    |                     |                      |                      | \$92,281.46         |   | Interest              | Interest Earnings  |  |
| 08-08-2024                                      |                   |                    |                     |                      | (\$2,875.00)         | \$89,406.46         | KeyAnalytics  | Professional Services | Pay No. 1122 dated 06/24/2024 CFD Administration Invoice 2024-785 06/10/2024.            |  |
| 09-03-2024                                      | \$379.19          |                    |                     |                      |                      | \$89,785.65         |   | Interest              | Interest Earnings  |  |
| 10-01-2024                                      | \$354.11          |                    |                     |                      |                      | \$90,139.76         |   | Interest              | Interest Earnings  |  |
| 11-01-2024                                      |                   |                    |                     |                      | (\$2,875.00)         | \$87,264.76         | KeyAnalytics  | Professional Services | Req #1123 dtd 10/04/2024 CFD Administration Invoice 2024-1048 10/01/2024                 |  |
| 11-01-2024                                      | \$344.94          |                    |                     |                      |                      | \$87,609.70         |   | Interest              | Interest Earnings  |  |
| 12-02-2024                                      | \$310.69          |                    |                     |                      |                      | \$87,920.39         |   | Interest              | Interest Earnings  |  |
| 01-02-2025                                      | \$312.70          |                    |                     |                      |                      | \$88,233.09         |   | Interest              | Interest Earnings  |  |
| 01-23-2025                                      |                   |                    |                     |                      | (\$2,875.00)         | \$85,358.09         | KeyAnalytics  | Professional Services | Request No 1124 dtd 01/16/2025 CFD administration Invoice 2025-150                       |  |
| 02-03-2025                                      | \$298.51          |                    |                     |                      |                      | \$85,656.60         |   | Interest              | Interest Earnings  |  |
| 02-28-2025                                      |                   |                    | \$25,000.00         |                      |                      | \$110,656.60        |   | Transfer In           | Transfer From 5122379A Special Tax Fund  |  |
| 03-03-2025                                      | \$265.80          |                    |                     |                      |                      | \$110,922.40        |   | Interest              | Interest Earnings  |  |
| 04-01-2025                                      | \$374.08          |                    |                     |                      |                      | \$111,296.48        |   | Interest              | Interest Earnings  |  |
| 04-29-2025                                      |                   |                    |                     |                      | (\$2,875.00)         | \$108,421.48        | KeyAnalytics  | Professional Services | Request No. 1125 dated 04/23/2025 CFD administration Invoice 2025-422                    |  |
| 05-01-2025                                      | \$362.75          |                    |                     |                      |                      | \$108,784.23        |   | Interest              | Interest Earnings  |  |
| 06-02-2025                                      | \$363.93          |                    |                     |                      |                      | \$109,148.16        |   | Interest              | Interest Earnings  |  |
| 06-04-2025                                      |                   |                    |                     |                      | (\$1,850.00)         | \$107,298.16        | Zions First National Bank                               | Professional Services | Request No. 1126 Fiscal Agent Services Annual Admin Fee March 2025 - Feb 2026 Inv.#13041 |  |
|   | \$4,126.10        | \$0.00             | \$25,000.00         | \$0.00               | (\$13,350.00)        | \$15,776.10         |   |                       | DATE RANGE BALANCE   |  |
| <b>Subfund Total</b>                            | <b>\$9,766.72</b> | <b>\$54,447.21</b> | <b>\$158,646.71</b> | <b>(\$33,646.71)</b> | <b>(\$81,915.77)</b> | <b>\$107,298.16</b> | <b>Total for 5122379I - Administrative Expense Fund</b> |                       |  |  |

| Subfund: 5122379S - Surplus Remainder Account |                    |                       |                       |                         |                         |                       |   |              |   |  |
|---|--------------------|-----------------------|-----------------------|-------------------------|-------------------------|-----------------------|---|--------------|---|--|
| Date  | Interest           | Deposits              | Transfers In          | Transfers Out           | Expenditures            | Balance               | Payee   | Reference    | Description                             |  |
| 07-01-2024                                    | \$14,405.13        | \$4.95                | \$664,680.01          | (\$424,175.62)          | \$0.00                  | \$254,914.47          |   |              | BEGINNING BALANCE                       |  |
| 07-01-2024                                    | \$1,036.98         |                       |                       |                         |                         | \$255,951.45          |   | Interest     | Interest Earnings                       |  |
| 08-01-2024                                    | \$1,078.16         |                       |                       |                         |                         | \$257,029.61          |   | Interest     | Interest Earnings                       |  |
| 09-03-2024                                    | \$1,082.26         |                       |                       |                         |                         | \$258,111.87          |   | Interest     | Interest Earnings                       |  |
| 10-01-2024                                    | \$1,017.98         |                       |                       |                         |                         | \$259,129.85          |   | Interest     | Interest Earnings                       |  |
| 10-25-2024                                    |                    |                       | \$82,577.62           |                         |                         | \$341,707.47          |   | Transfer In  | Transfer From 5122379A Special Tax Fund |  |
| 10-25-2024                                    |                    |                       |                       | (\$82,577.62)           |                         | \$259,129.85          |   | Transfer Out | Transfer To 5122428A Revenue Fund       |  |
| 11-01-2024                                    | \$991.62           |                       |                       |                         |                         | \$260,121.47          |   | Interest     | Interest Earnings                       |  |
| 12-02-2024                                    | \$922.46           |                       |                       |                         |                         | \$261,043.93          |   | Interest     | Interest Earnings                       |  |
| 01-02-2025                                    | \$928.42           |                       |                       |                         |                         | \$261,972.35          |   | Interest     | Interest Earnings                       |  |
| 01-21-2025                                    |                    |                       | \$107,696.13          |                         |                         | \$369,668.48          |   | Transfer In  | Transfer from 5122379A Special Tax Fund |  |
| 02-03-2025                                    | \$1,025.27         |                       |                       |                         |                         | \$370,693.75          |   | Interest     | Interest Earnings                       |  |
| 03-03-2025                                    | \$1,138.46         |                       |                       |                         |                         | \$371,832.21          |   | Interest     | Interest Earnings                       |  |
| 04-01-2025                                    | \$1,253.93         |                       |                       |                         |                         | \$373,086.14          |   | Interest     | Interest Earnings                       |  |
| 05-01-2025                                    | \$1,218.12         |                       |                       |                         |                         | \$374,304.26          |   | Interest     | Interest Earnings                       |  |
| 06-02-2025                                    | \$1,252.22         |                       |                       |                         |                         | \$375,556.48          |   | Interest     | Interest Earnings                       |  |
|   | \$12,945.88        | \$0.00                | \$190,273.75          | (\$82,577.62)           | \$0.00                  | \$120,642.01          |   |              | DATE RANGE BALANCE                      |  |
| <b>Subfund Total</b>                          | <b>\$27,351.01</b> | <b>\$4.95</b>         | <b>\$854,953.76</b>   | <b>(\$506,753.24)</b>   | <b>\$0.00</b>           | <b>\$375,556.48</b>   | <b>Total for 5122379S - Surplus Remainder Account</b> |              |   |  |
| <b>Fund Total</b>                             | <b>\$64,423.16</b> | <b>\$3,982,000.42</b> | <b>\$4,771,136.17</b> | <b>(\$4,595,045.09)</b> | <b>(\$3,190,679.38)</b> | <b>\$1,031,835.28</b> | <b>Total for CFD No. 2001-1</b>                       |              |   |  |

**Subfund: 5122379S - Surplus Remainder Account**

| Date               | Interest    | Deposits       | Transfers In   | Transfers Out    | Expenditures     | Balance        | Payee  | Reference | Description |
|--------------------|-------------|----------------|----------------|------------------|------------------|----------------|--|-----------|-------------|
| <b>Grand Total</b> | \$64,423.16 | \$3,982,000.42 | \$4,771,136.17 | (\$4,595,045.09) | (\$3,190,679.38) | \$1,031,835.28 | <b>Grand Total for Selected Funds/SubFunds</b> |           |             |

# **Exhibit G**

## **Annual Special Tax Roll for Fiscal Year 2025/2026**

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| Tract   | Lot | Assessor's Parcel Number | Assigned Special Tax |
|---------|-----|--------------------------|----------------------|
| N/A     | N/A | 363-200-020              | \$0.00               |
| N/A     | N/A | 363-200-021              | \$0.00               |
| N/A     | N/A | 363-200-022              | \$0.00               |
| N/A     | N/A | 363-231-021              | \$0.00               |
| N/A     | N/A | 363-231-022              | \$0.00               |
| N/A     | N/A | 363-231-025              | \$0.00               |
| N/A     | N/A | 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 2025/2026 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 2025/2026 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 2025/2026 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 2025/2026 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 2025/2026 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           |

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| 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           |

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| 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           |

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| 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           |

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| 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           |

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| 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           |

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

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| 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           |

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

Lake Elsinore Unified School District  
Community Facilities District No. 2001-1  
Fiscal Year 2025/2026 Special Tax Roll

| Tract    | Lot | Assessor's Parcel Number | Assigned Special Tax |
|----------|-----|--------------------------|----------------------|
| 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 2025/2026 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               |

|                                   |                     |
|-----------------------------------|---------------------|
| <b>Total Parcels</b>              | <b>633</b>          |
| <b>Total Taxable Parcels</b>      | <b>608</b>          |
| <b>Total Assigned Special Tax</b> | <b>\$686,727.00</b> |