



Community Facilities District No. 2006-6 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Lake Elsinore Unified School District

2026 / 2027



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Introduction

Community Facilities District No. 2006-6 ("CFD No. 2006-6") 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. 2006-6 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. 2006-6 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2026/2027. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the "RMA") which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Fiscal Agent Agreement, dated December 1, 2017, between the School District and Zions 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. 2006-6 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2025/2026 Special Tax Levy

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

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 2006-6.

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. 2006-6 for Fiscal Year 2025/2026.

Section V –Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 2006-6 for Fiscal Year 2026/2027.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2006-6.

Section VII – Fiscal Year 2026/2027 Special Tax Levy

Section VII provides the Fiscal Year 2026/2027 Special Tax levy based on updated Special Tax classifications and the Minimum Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2006-6 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2006-6 is located in the southeast portion of the City of Lake Elsinore ("City") to the south of the City of Canyon Lake. CFD No. 2006-6 is located west of Canyon Hills Road and south of Railroad Canyon Road. For reference, the boundary map of CFD No. 2006-6 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2006-6 was formed and established by the School District on September 21, 2006, 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. 2006-6, and a landowner election at which the qualified electors of CFD No. 2006-6 authorized CFD No. 2006-6 to incur bonded indebtedness in an amount not to exceed $5,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2006-6 was also formed in connection with a SB 50 Finance Agreement, dated September 21, 2006, ("Agreement"), by and between the School District and Pardee Homes.

The table on the following page provides information related to the formation of CFD No. 2006-6.

Board Actions Related to
Formation of CFD No. 2006-6

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	July 27, 2006	2006-07-027
Resolution to Incur Bonded Indebtedness	July 27, 2006	2006-07-028
Resolution of Formation	September 21, 2006	2006-07-036
Ordinance Levying Special Taxes	October 19, 2006	Ordinance No. 2006-3

A Notice of Special Tax Lien was recorded in the real property records of the County on October 18, 2006, as Document No. 2006-0766835.

C. Bonds

1. Series 2007 Special Tax Bonds

On December 4, 2007, the Series 2007 Special Tax Bonds of the Lake Elsinore Unified School District Community Facilities District No. 2006-6 ("2007 Bonds") were issued in the amount of $1,720,000. The 2007 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated November 1, 2007 ("2007 FAA"), and the Act. The 2007 Bonds were issued to (i) finance the acquisition and construction, either directly or indirectly, of certain school, water, and sewer improvements of benefit, either directly or indirectly, to CFD No. 2006-6, (ii) fund a Reserve Fund for the 2007 Bonds, (iii) fund capitalized interest through September 1, 2008, on the 2007 Bonds, (iv) pay certain initial administrative expenses of CFD No. 2006-6, and (v) pay the costs of issuing the 2007 Bonds.

2. Series 2017 Special Tax Refunding Bonds

On December 20, 2017, the Series 2017 Special Tax Refunding Bonds of the Lake Elsinore Unified School District Community Facilities District No. 2006-6 ("2017 Bonds", collectively with the 2007 Bonds, "Bonds") were issued in the amount of $1,945,000. The 2017 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated December 1, 2017 ("2017 FAA", collectively with the 2007 FAA, "FAAs"), and the Act. The 2017 Bonds were issued to (i) to purchase a Municipal Bond Insurance Policy for the 2017 Bonds to secure the scheduled payment of principal of and interest on the 2017 Bonds to be issued. The 2017 Bonds are Local Obligation Bonds of the Lake Elsinore Unified School District School Financing Authority ("Authority") and are utilized, along with the debt service payments from CFD No. 2004-4, CFD No. 2005-5, Improvement Area ("IA") A of CFD No. 2005-6, CFD No. 2005-7, IA A of CFD No. 2006-3, and CFD No. 2006-4, to pay the debt service of the Special Tax Revenue Bonds, 2017 Series A of the Authority.

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, CFD No. 2006-6 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2025/2026.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2025/2026 is summarized by Special Tax classification in the table below.

Fiscal Year 2025/2026
Annual Special Tax Levy

Tax Class/ Land Use	Sq. Footage	Number of Units/Acres/ Lots	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	≤ 1,600 Sq. Ft.	96 Units	$1,191.24 Per Unit	$114,359.04
2	> 1,600 Sq. Ft.	58 Units	$1,361.52 Per Unit	78,968.16
Developed Property		***154 Units***	***NA***	***$193,327.20***
Undeveloped Property		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**154 Units**		**$193,327.20**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2006-6, as of June 30, 2026, for Fiscal Year 2025/2026 are summarized in the table below. Based on the Foreclosure Covenant outlined in the 2017 FAA and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 2006-6
Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$178,604.64	6	$173,966.58	$4,638.06	2.60%	$0.00	0.00%
2022/2023	182,177.84	6	177,366.76	4,811.08	2.64%	641.50	0.35%
2023/2024	185,819.20	4	180,911.96	4,907.24	2.64%	0.00	0.00%
2024/2025	189,536.04	6	183,446.23	6,089.81	3.21%	0.00	0.00%
2025/2026	193,327.20	2	191,455.20	1,872.00	0.97%	1,872.00	0.97%

III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2017 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2006-6.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2017 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2017 FAA.

The balances, as of June 30, 2026, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table below. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2025/2026.

Fund and Account Balances
as of June 30, 2026

Account Name	Account Number	Balance
Special Tax Fund	5122421A	$165,860.65
Bond Fund	5122421B	8.02
School Construction Fund	5122421E	0.02
Administrative Expense Fund	5122421I	18,912.49
Surplus Remainder Account	5122421S	376,841.35
Total		**$561,622.53**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2006-6 are limited based on the restrictions as described within the 2017 FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 2006-6 from July 1, 2025, through June 30, 2026. For a more detailed description of the sources and uses of funds please refer to Section 4 of the 2017 FAA.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	197,776.45
Investment Earnings	16,084.29
Transfer from the Authority Surplus Fund	0.00
Total	**$213,860.74**
Uses	
Interest Payments	($58,956.26)
Principal Payments	(75,000.00)
Authorized Facilities	0.00
Administrative Expenses	(14,725.00)
Total	**($148,681.26)**

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

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended ("Act") CFD No. 2006-6 can only be used to fund the "Authorized Facilities" as outlined at the time of formation. The following is an excerpt which describes the Authorized Facilities of CFD No. 2006-6:

"Facilities" means any elementary, middle and high school facility or equipment with an estimated useful life of five (5) years or longer, including sites and site improvements (including landscaping, access roadways drainage, sidewalks and gutters, utility lines, playground areas and equipment), classrooms, recreational facilities, on-site office space at a school, central support and administrative facilities, interim housing and transportation facilities needed by the School District in order to serve the student population to be generated as a result of development of the property with CFD No. 2006-6.

"Facilities" may also include water facility fees, water frontage facility fees, water backup fees, water connection fees, sewer backup facility fees, sewer treatment capacity fees, sewer connection fees and water and sewer facilities to be owned and operated by the Elsinore Valley Municipal Water District ("EVMWD").

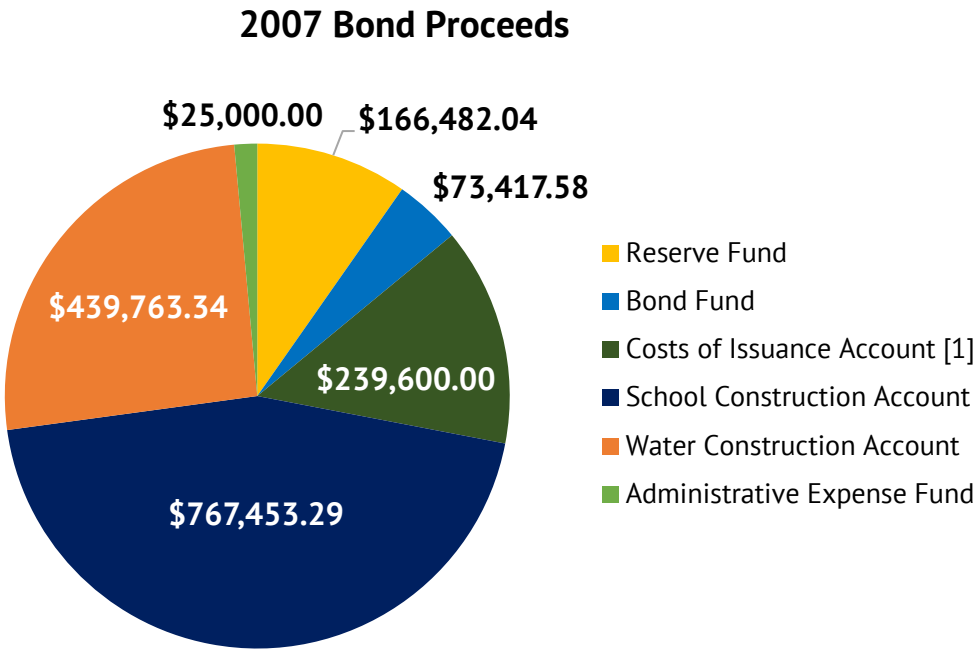
"Facilities" may also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to issuance and sale of any "debt," as defined in Section 53317(d) of the Act, including underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of School District, CFD No. 2006-6, bond trustee(s) or fiscal agent(s) related to CFD No. 2006-6 and any such debt and all other incidental expenses. The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by EVMWD or any other governmental entity that will own and operate the same.

The Facilities listed are representative of the types of improvements to be furnished by CFD No. 2006-6. Addition, deletion, or modification of descriptions of Facilities may be made consistent with the requirements of the School District, CFD No. 2006-6, and the Act.

B. Series 2007 Special Tax Bonds

1. Bond Proceeds

In accordance with the 2007 FAA, the total bond proceeds of $1,720,000.00, less $8,283.75 in Original Issue Discount, were deposited into the funds and accounts as shown in the graph below.



[1] This amount includes the Underwriter's Discount of $51,600. The actual amount deposited into the Cost of Issuance Account was $188,000.00.

2. Construction Funds and Accounts

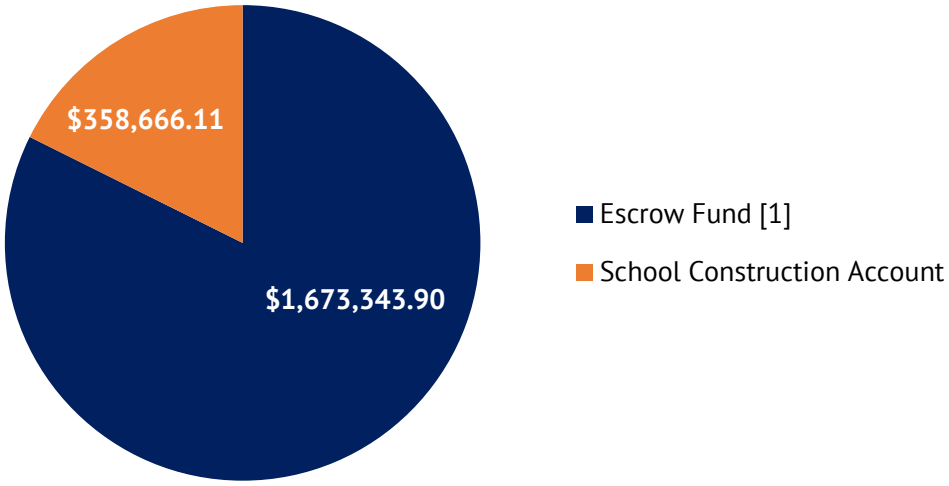
All construction funds generated from the issuance of the 2007 Bonds for School Facilities have been expended on the Authorized Facilities of CFD No. 2006-6 and all construction accounts have been closed. For information on the expenditures of these accounts, please refer to prior years' Reports.

C. Series 2017 Special Tax Refunding Bonds

1. Bond Proceeds

In accordance with the 2017 FAA, the total bond proceeds of $1,945,000.00, less $84,444.43 in Authority Net Premium, plus $171,454.44 of funds on hand, were deposited into the funds and accounts as shown in the graph below.

2017 Bond Proceeds



[1] Includes $171,454.44 of funds on hand. The actual amount deposited into the Escrow Fund was $1,501,889.46.

2. Construction Funds and Accounts

The table on the following page presents a detailed account of the initial 2017 Bond proceeds deposited and expended by CFD No. 2006-6 within the account created under the 2017 FAA of the 2017 Bonds through June 30, 2026.

School Construction Fund

Balance as of July 1, 2025	**$0.02**
Accruals	$0.00
Expenditures	$0.00
Balance as of June 30, 2026	**$0.02**

D. Special Taxes

CFD No. 2006-6 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 2017 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2006-6 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2017 Bonds. For an accounting of accruals and expenditures within this account prior to July 1, 2026, please refer to the Administration Reports of CFD No. 2006-6 for prior years.

Special Tax Fund

Balance as of July 1, 2025		**$154,545.58**
Accruals		$197,711.98
Special Tax Deposits	$194,901.45	
Investment Earnings	2,810.53	
Expenditures		($186,396.91)
Transfer to the Bond Fund	($133,842.80)	
Transfer to the Surplus Remainder Account	(52,554.11)	
Balance as of June 30, 2026		**$165,860.65**

Pursuant to the 2017 FAA, 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 2017 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Surplus Remainder Account. Funds within the Surplus Remainder Account may be used for Authorized Facilities of the School District. For an accounting of accruals and expenditures within this account prior to July 1, 2026, please refer to the Administration Reports of CFD No. 2006-6 for prior years.

Surplus Remainder Account

Balance as of July 1, 2025		**$312,052.72**
Accruals		$64,788.63
Investment Earnings	$12,234.52	
Transfer from the Special Tax Fund	52,554.11	
Expenditures		$0.00
Balance as of June 30, 2026		**$376,841.35**

V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 2006-6 based on the financial obligations for Fiscal Year 2026/2027.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 2006-6 are calculated in accordance and pursuant to the RMA. Pursuant to the 2017 FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2017 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2006-6. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2026/2027.

Minimum Annual Special Tax Requirement for CFD No. 2006-6

Fiscal Year 2025/2026 Remaining Sources		**$165,868.67**
Balance of Special Tax Fund	$165,860.65	
Balance of Bond Fund	8.02	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($165,868.67)**
September 1, 2026 Interest Payment	($28,540.63)	
September 1, 2026 Principal Payment	(80,000.00)	
Direct Construction of Authorized Facilities	(57,328.04)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($197,192.68)**
Administrative Expense Budget	($37,149.01)	
Anticipated Special Tax Delinquencies [1]	(1,909.43)	
March 1, 2027 Interest Payment	(26,540.63)	
September 1, 2027 Interest Payment	(26,540.63)	
September 1, 2027 Principal Payment	(90,000.00)	
Direct Construction of Authorized Facilities	(15,052.98)	
Fiscal Year 2026/2027 Minimum Annual Special Tax Requirement		**$197,192.68**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 0.97%.

B. Administrative Expense Budget

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

Fiscal Year 2026/2027 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	$22,503.94
Consultant/Trustee Expenses	9,500.00
County Tax Collection Fees	145.07
Contingency for Legal	5,000.00
Total Expenses	**$37,149.01**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2006-6 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. 2006-6.

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 154 Units by the City within CFD No. 2006-6. According to the County Assessor, all property zoned for residential development within CFD No. 2006-6 has been built and completed. The table below summarizes the Special Tax classification for the Units and the year they were initially classified as Developed within CFD No. 2006-6.

Fiscal Year 2026/2027
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2007/2008	Residential Property	143
2008/2009	Residential Property	11
Total		**154**

VII. Fiscal Year 2026/2027 Special Tax Levy

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

Based on the Minimum Annual Special Tax Requirement listed in Section V, CFD No. 2006-6 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The Assigned Annual Special Tax rate escalates annually by 2%. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 2006-6 can be found on the table below.

Fiscal Year 2026/2027
Annual Special Tax Levy

Tax Class/ Land Use	Sq. Footage	Number of Units/Acres/ Lots	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	≤ 1,600 Sq. Ft.	96 Units	$1,215.06 Per Unit	$116,645.76
2	> 1,600 Sq. Ft.	58 Units	$1,388.74 Per Unit	80,546.92
Developed Property		***154 Units***	***NA***	***$197,192.68***
Undeveloped Property		***0.00 Acres***	***$0.00 Per Acre***	***$0.00***
Total		**154 Units**		**$197,192.68**

https://calschools.sharepoint.com/cfs/unregulated/lake elsinore/developer revenue/cfd admin/cfd no. 2006-6/fy 2026-27/leusd_cfd 2006-6_fy20262027_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR
COMMUNITY FACILITIES DISTRICT NO. 2006-6
OF LAKE ELSINORE UNIFIED SCHOOL DISTRICT

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") by Community Facilities District No. 2006-6 ("CFD No. 2006-6") of the Lake Elsinore Unified School District ("School District"). An Annual Special Tax shall be levied on and collected from Taxable Property (defined below) within the boundaries of CFD No. 2006-6 each Fiscal Year in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 2006-6, 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

For purposes of this Rate and Method of Apportionment the terms hereinafter set forth have the following meanings:

"Acre" or **"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 Subdivision Map, condominium plan, or other recorded County parcel map.

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

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2006-6 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2006-6, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2006-6 or statutory requirements applicable thereto.

"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. 2006-6.

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

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

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

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

"Board" means the Board of Trustees of Lake Elsinore Unified School District, or its designee, in certain cases acting as the Legislative Body of CFD No. 2006-6.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

"Bond Index" means the national Bond Buyer Revenue Bond Index, commonly referenced as the 25-Bond Revenue Index. In the event such Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's "A1" and/or S&P's A-plus ("A+"), as reasonably determined by the Board.

"Bond Yield" means the yield on the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

"Building Permit" means a permit for the construction of one or more Units issued by the County, or another public agency in the event the County no longer issues said permits for the construction of Units within CFD No. 2006-6. 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 Footage" or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the Building Permit 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 of Taxable Property 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 K each Fiscal Year as determined May 1st of the previous Fiscal Year.

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

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

"Homeowner" means any owner of a completed Unit constructed and sold within CFD No. 2006-6.

"Lot(s)" means an individual legal lot created by a Final Subdivision Map for which a Building Permit has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by such a Final Subdivision Map upon which condominium units are entitled to be developed but for which a condominium plan has not been recorded, the number of Lots allocable to such legal lot for purposes of calculating the Backup Annual Special Tax applicable to such Final Subdivision Map shall equal the number of condominium units which are permitted to be constructed on such legal lot as shown on such Final Subdivision Map.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C that can be levied by CFD No. 2006-6 in any Fiscal Year on any Assessor's Parcel.

"Minimum Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay: (i) the annual debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of CFD No. 2006-6, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, less (v) any amount available to pay annual debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax Requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

"Minimum Taxable Acreage" means the applicable Acreage listed in Table 2 set forth in Section K.

"Net Taxable Acreage" means the total Acreage of all Taxable Property expected to exist in CFD No. 2006-6 after all Final Subdivision Maps are recorded.

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

"Prepayment Administrative Fees" means any fees or expenses of the School District or CFD No. 2006-6 associated with the prepayment or partial prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include, among other things, the cost of computing the Prepayment Amount, redeeming or prepaying outstanding Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

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

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bonds are issued or (ii) most recently published Bond Index prior to the issuance of Bonds.

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

"Reserve Fund Credit" means an amount, if any, equal to the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is under funded at the time of the prepayment, no Reserve Fund Credit shall be given.

"School District" means the Lake Elsinore Unified School District or any successor school district.

"Special Tax" means any of the special taxes authorized to be levied by CFD No. 2006-6 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.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, beginning with Fiscal Year 2007-08, each Assessor's Parcel within CFD No. 2006-6 shall be classified as Taxable Property or Exempt Property and each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Developed Property shall be further classified based on the Building Square Footage of the Unit.

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 amount determined by the greater of (i) the application of the Assigned Annual Special Tax or (ii) the application of the Backup Annual Special Tax for a given Final Subdivision Map.

2. Undeveloped Property

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

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property in Fiscal Year 2007-08 shall be the amount specified in Table 1 according to the Building Square Footage of a Unit, subject to increase as described below.

TABLE 1

ASSIGNED ANNUAL SPECIAL TAX FOR DEVELOPED PROPERTY FISCAL YEAR 2007-08

Building Square Feet	Assigned Annual Special Tax
≤ 1,600	$834.06 per Unit
> 1,600	$953.28 per Unit

Each July 1, commencing July 1, 2008, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

2. Undeveloped Property

The Assigned Annual Special Tax rate for an Assessor's Parcel classified as Undeveloped Property in Fiscal Year 2007-08 shall be $40,056.86 per acre of Acreage.

Each July 1, commencing July 1, 2008, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

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. The Backup Annual Special Tax for an Assessor's Parcel of Developed Property within a Final Subdivision Map shall be the rate per Lot calculated according to the following formula in Fiscal Year 2007-08 or such later Fiscal Year in which such Final Subdivision Map is created, subject to increase as described below:

$$B = \frac{U \times A}{L}$$

The terms above have the following meanings:

B	=	Backup Annual Special Tax per Lot in each Fiscal Year
U	=	Assigned Annual Special Tax per acre of Acreage for Undeveloped Property
A	=	Acreage of Taxable Property in such Final Subdivision Map at the time of calculation, as determined by the Board pursuant to Section K
L	=	Lots in the Final Subdivision Map at the time of calculation

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

Notwithstanding the foregoing, if all or any portion of the Final Subdivision 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 Subdivision Map that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

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

2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified area in the Final Subdivision Map, 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 which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified area of the Final Subdivision Map for all remaining Fiscal Years in which the Special Tax may be levied. Each July 1, commencing the July 1 following the change or modification to the Final Subdivision Map, the amount determined by this section shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

SECTION F
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2007-08, 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 the sum of the amounts to be levied in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then an Annual Special Tax shall be Proportionately levied 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 Minimum Annual Special Tax Requirement.

Step Three: If the sum of the amounts to be levied in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then an Annual Special Tax shall be Proportionately levied on each Assessor's Parcel of Developed Property up to the Maximum Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

SECTION G
PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property, or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued, may be prepaid in full, 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. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2006-6 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

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. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 2006-6 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

SECTION H
PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel 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 conveyance of the first production Unit to a Homeowner within a Final Subdivision Map, the owner of no less than all the Taxable Property within such Final Subdivision Map 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 Subdivision Map, as calculated in Section H.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected for all Assessor's Parcels prior to the conveyance of the first production Unit to a Homeowner with respect to such Final Subdivision Map.

2. Partial Prepayment Amount

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

$$PP = P_G \times F$$

The terms above have the following meanings:

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

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2006-6 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax, if applicable for the Assessor's Parcel, has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

SECTION I
EXCESS ASSIGNED ANNUAL SPECIAL TAXES

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, pursuant to Step One of Section F, exceeds the Minimum Annual Special Tax Requirement, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the act, CFD No. 2006-6 proceedings and other applicable law as determined by the Board.

SECTION J
TERMINATION OF SPECIAL TAX

Annual Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the Bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2046-2047.

SECTION K
EXEMPTIONS

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by 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 owned 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 developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would

reduce the Net Taxable Acreage to less than the Minimum Taxable Acreage listed in Table 2 below. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

TABLE 2

MINIMUM TAXABLE ACREAGE
3.38 Acres

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. In order to be considered sufficient, any claim of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or any a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 2006-6 ("Representative") shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the Representative's decisions shall indicate.

SECTION M
MANNER OF COLLECTION

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 2006-6 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial or legal obligations.

Exhibit B

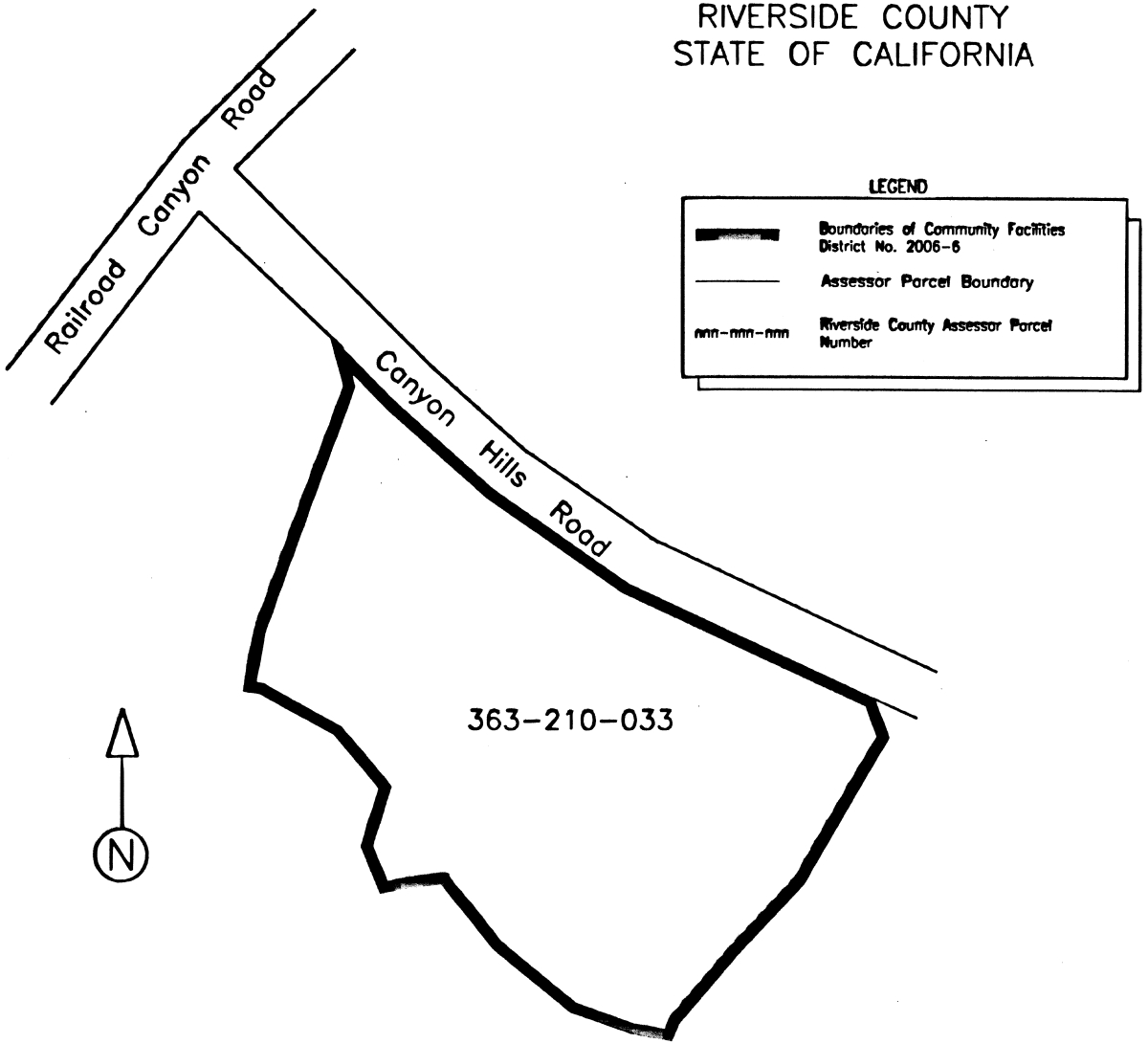
CFD Boundary Map

2006-0601120
ORIGINAL

67/52

SHEET 1 OF 1

PROPOSED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 2006-6
OF LAKE ELSINORE UNIFIED SCHOOL DISTRICT
RIVERSIDE COUNTY
STATE OF CALIFORNIA



LEGEND

▬▬	Boundaries of Community Facilities District No. 2006-6
———	Assessor Parcel Boundary
nnn-nnn-nnn	Riverside County Assessor Parcel Number

(1) Filed in the office of the Clerk of the Board of Trustees of the Lake Elsinore Unified School District of this 27 day of July, 2006.

Sonja Wilson
Clerk of the Board of Trustees

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2006-6 of the Lake Elsinore Unified School District, Riverside County, State of California, was approved by the Board of Trustees of the Lake Elsinore Unified School District at a regular meeting thereof, held on this 27 day of July, 2006, by its Resolution No. 2006-07-029

Sonja Wilson
Clerk of the Board of Trustees

(3) Filed this 15th day of August, 2006, at the hour of 8:00 o'clock A m, in Book 67 of Maps of Assessment and Community Facilities Districts at page 52 and as Instrument No. 2006-0601120, in the office of the County Recorder of Riverside County, State of California. Fee $ 7.00

Sheila L Zavala Deputy
County Recorder of Riverside County
LARRY W. WARD - ASSESSOR-CLERK-RECORDER

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.

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

Exhibit C

Assessor's Parcel Maps

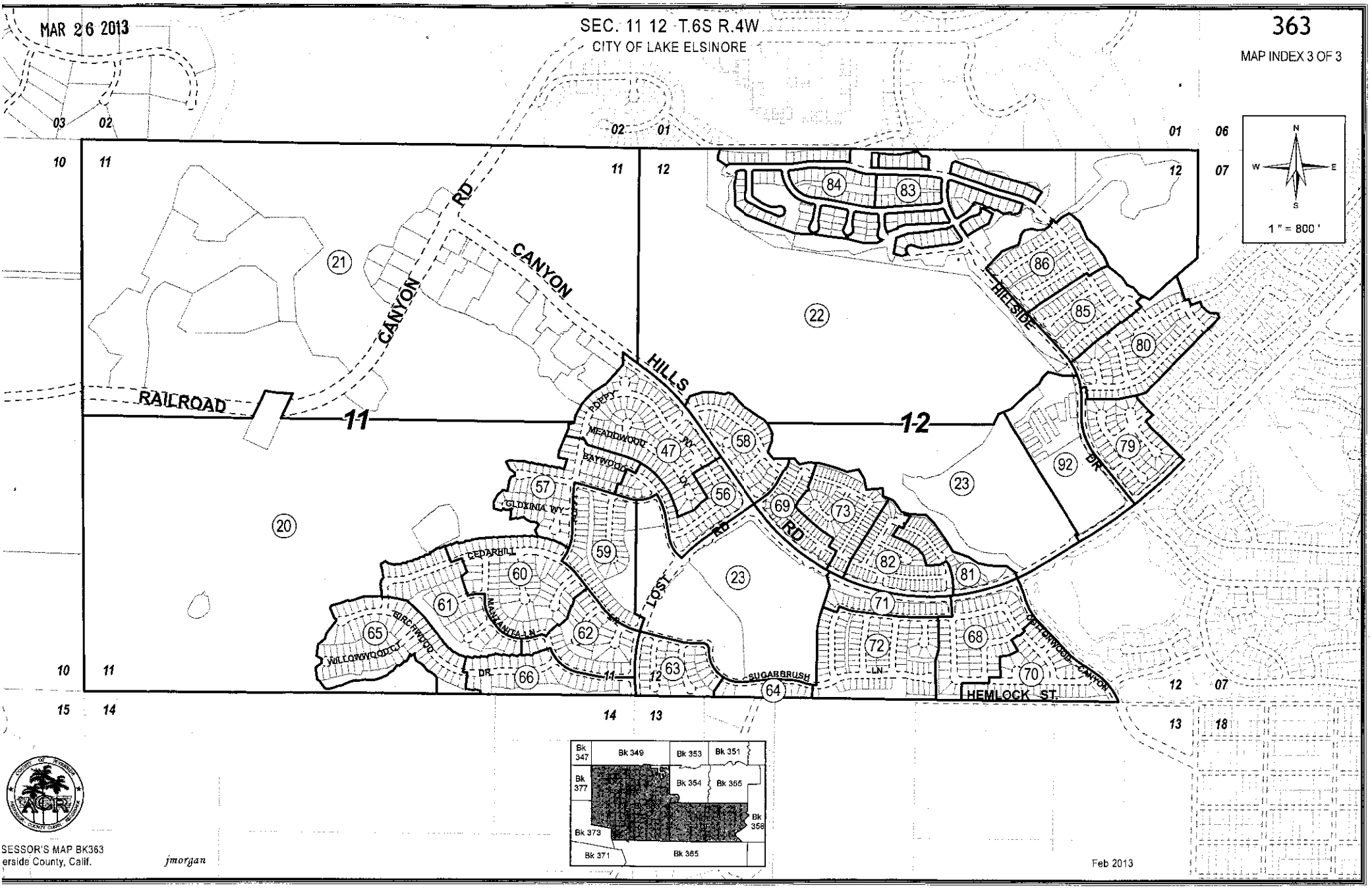
MAR 26 2013

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

CITY OF LAKE ELSINORE

363

MAP INDEX 3 OF 3



ASSESSOR'S MAP BK363
Riverside County, Calif.

jmorgan

Feb 2013

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

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

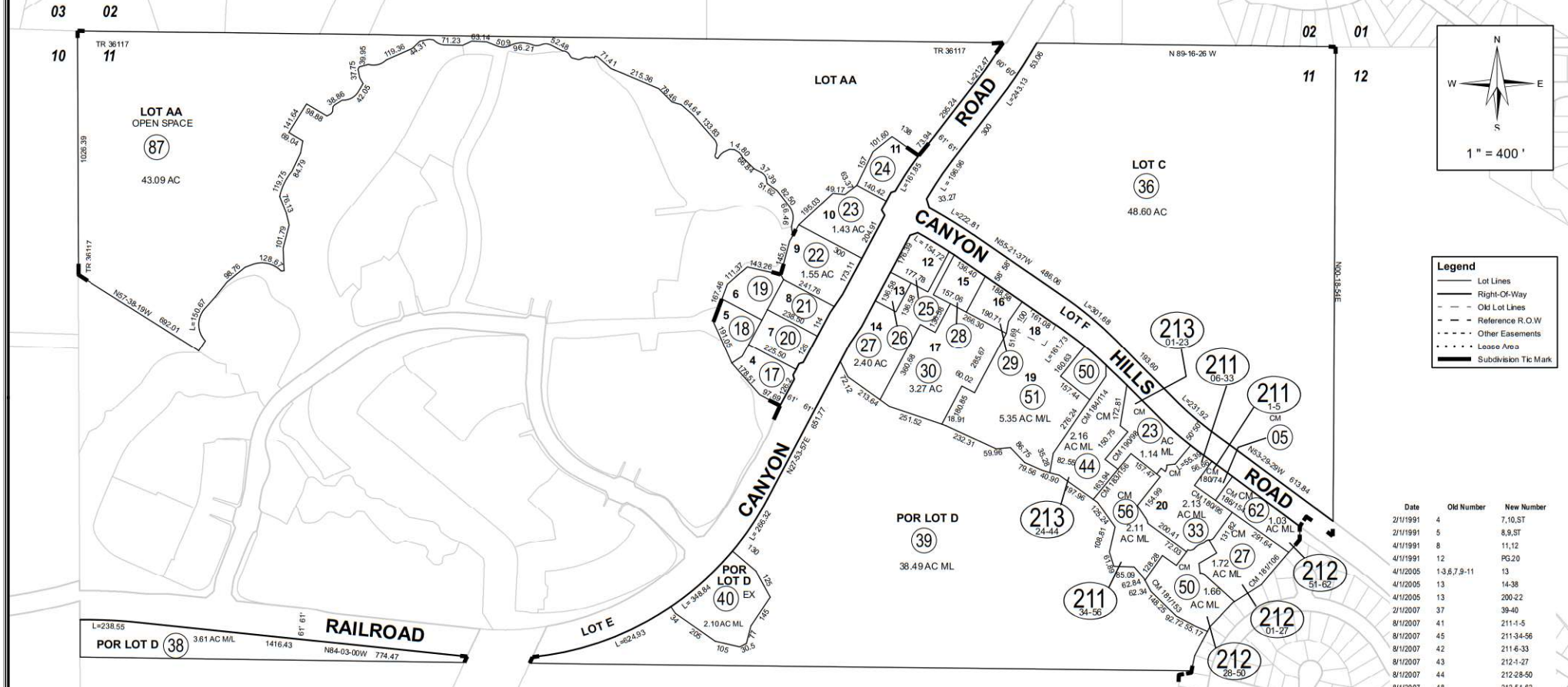
CITY OF LAKE ELSINORE

TRA 005-052

363-21

19-18

SHEET 1 OF 4



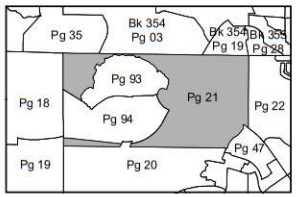
Legend

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

Date	Old Number	New Number
2/1/1991	4	7,10,ST
2/1/1991	5	8,9,ST
4/1/1991	8	11,12
4/1/1991	12	PG.20
4/1/2005	1-3,6,7,9-11	13
4/1/2005	13	14-38
4/1/2005	13	200-22
2/1/2007	37	39-40
8/1/2007	41	211-1-5
8/1/2007	45	211-34-56
8/1/2007	42	211-6-33
8/1/2007	43	212-1-27
8/1/2007	44	212-28-50
8/1/2007	48	212-51-62
8/1/2007	46	213-1-23
8/1/2007	47	213-24-44
8/1/2007	33	41-48
11/1/2007	210-32	49,50
11/1/2007	210-31,49	51
10/6/2016	14	52-54
10/6/2016	16	55,56
10/6/2016	34	57-59
10/6/2016	35,53,54,56,58,59	60
10/11/2016	60	61-76
10/13/2016	15, 52, 57	77
10/13/2016	77	78-87
2/2/2017	78-86	PG.93
2/2/2017	61-76	PG.94

Data

DEED PLAT RAILROAD CY N RD 30X
DEED #680 12/28 & #3039 11/49
SBE 804-33-34
G.L.O.



Map Reference

MB 367/17 - 25 TRACT MAP NO. 30496
CM 180/74 - 94 POR LOT 20 #001947 01/05/07
CM 180/95 - 142 POR LOT 20 #0011948 01/05/07
CM 181/106 - 152 POR LOT 20 #0046150 01/19/07
CM 181/153 - 194 POR LOT 20 #0046151 01/19/07
CM 183/156 - 197 POR LOT 20 #0110614 02/15/07
CM 190/98 - 139 POR LOT 20 #0464726 07/17/07
CM 184/114 - 153 POR LOT 20 #0150068 03/05/07
CM 184/154 - 182 POR LOT 20 #0150069 03/05/07
MB 450/20 - 28 TRACT MAP NO. 36117

ASSESSOR'S MAP BK363 PG. 21
Riverside County, Calif.

jmorgan

Feb 2017

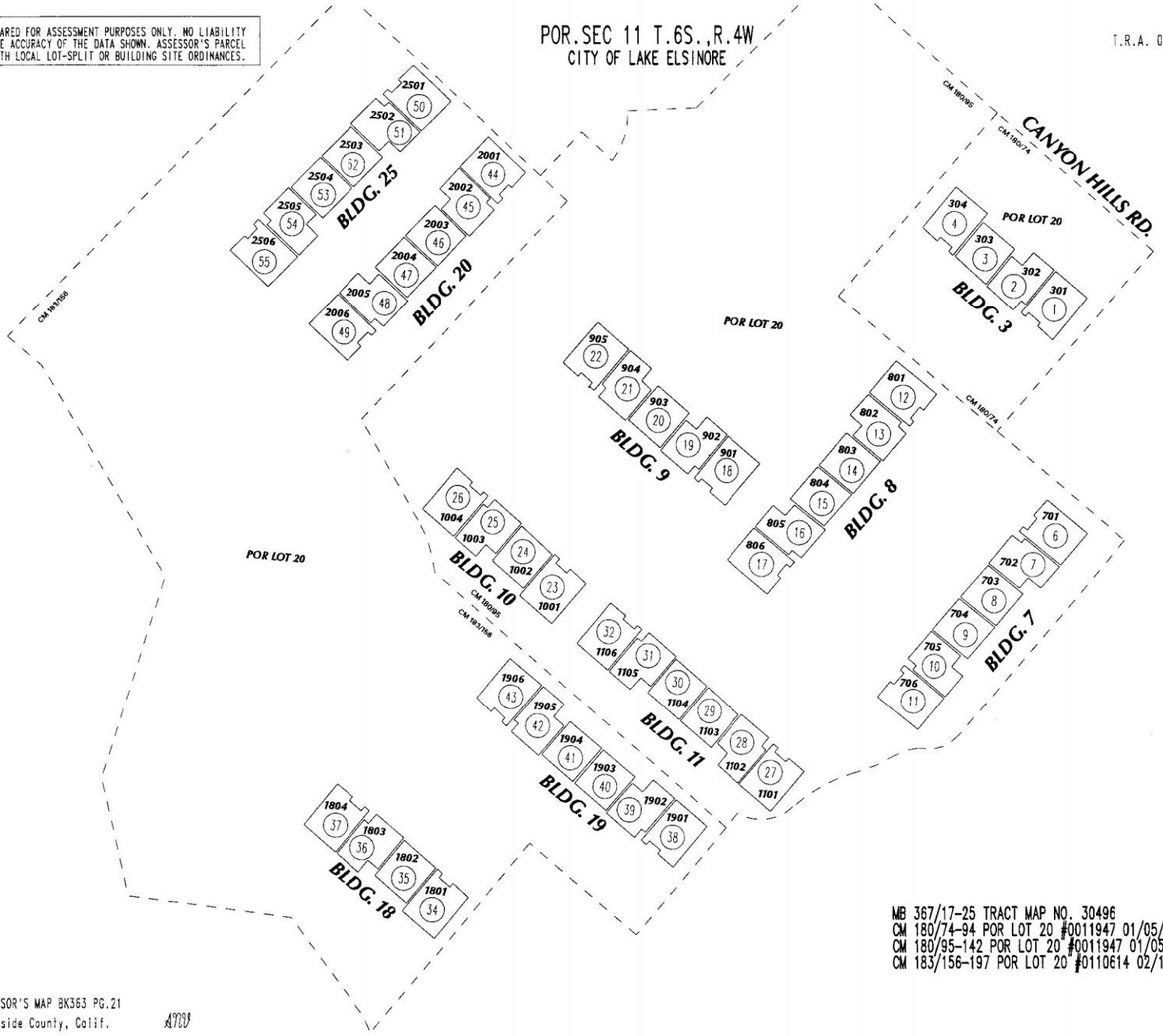
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SEP 1 0 2007

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

T.R.A. 005-052

363-211
FLOOR 1
SHEET 2 OF 4



1" = 50'
ANGLE = -5

MB 367/17-25 TRACT MAP NO. 30496
CM 180/74-94 POR LOT 20 #0011947 01/05/07
CM 180/95-142 POR LOT 20 #0011947 01/05/07
CM 183/156-197 POR LOT 20 #0110614 02/15/07

ASSESSOR'S MAP BK363 PG.21
Riverside County, Calif.

Aug 2007

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.

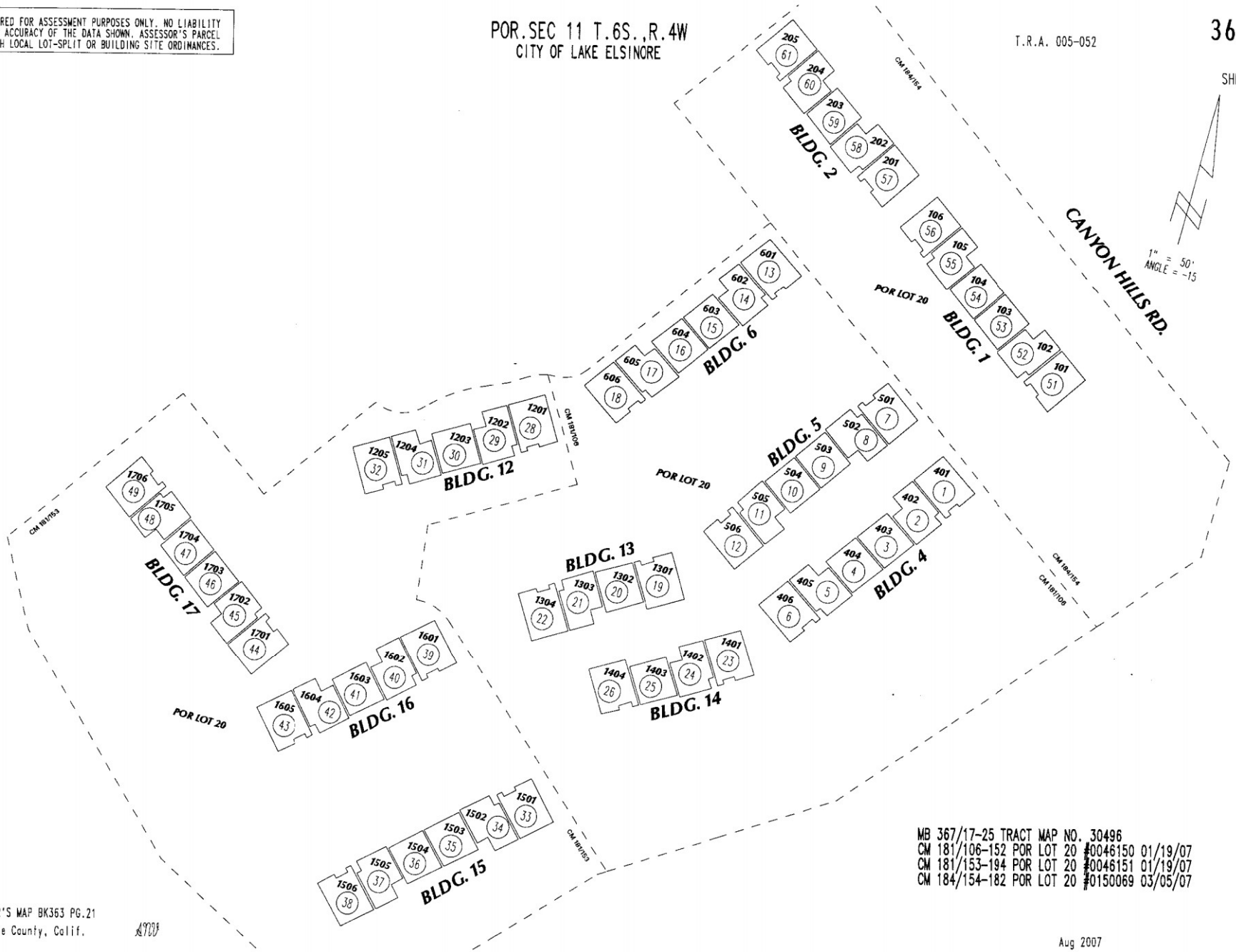
SEP 10 2007

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

T.R.A. 005-052

363-212

FLOOR 1
SHEET 3 OF 4



MB 367/17-25 TRACT MAP NO. 30496
CM 181/106-152 POR LOT 20 #0046150 01/19/07
CM 181/153-194 POR LOT 20 #0046151 01/19/07
CM 184/154-182 POR LOT 20 #0150069 03/05/07

ASSESSOR'S MAP BK363 PG.21
Riverside County, Calif.

Aug 2007

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SEP 1 0 2007

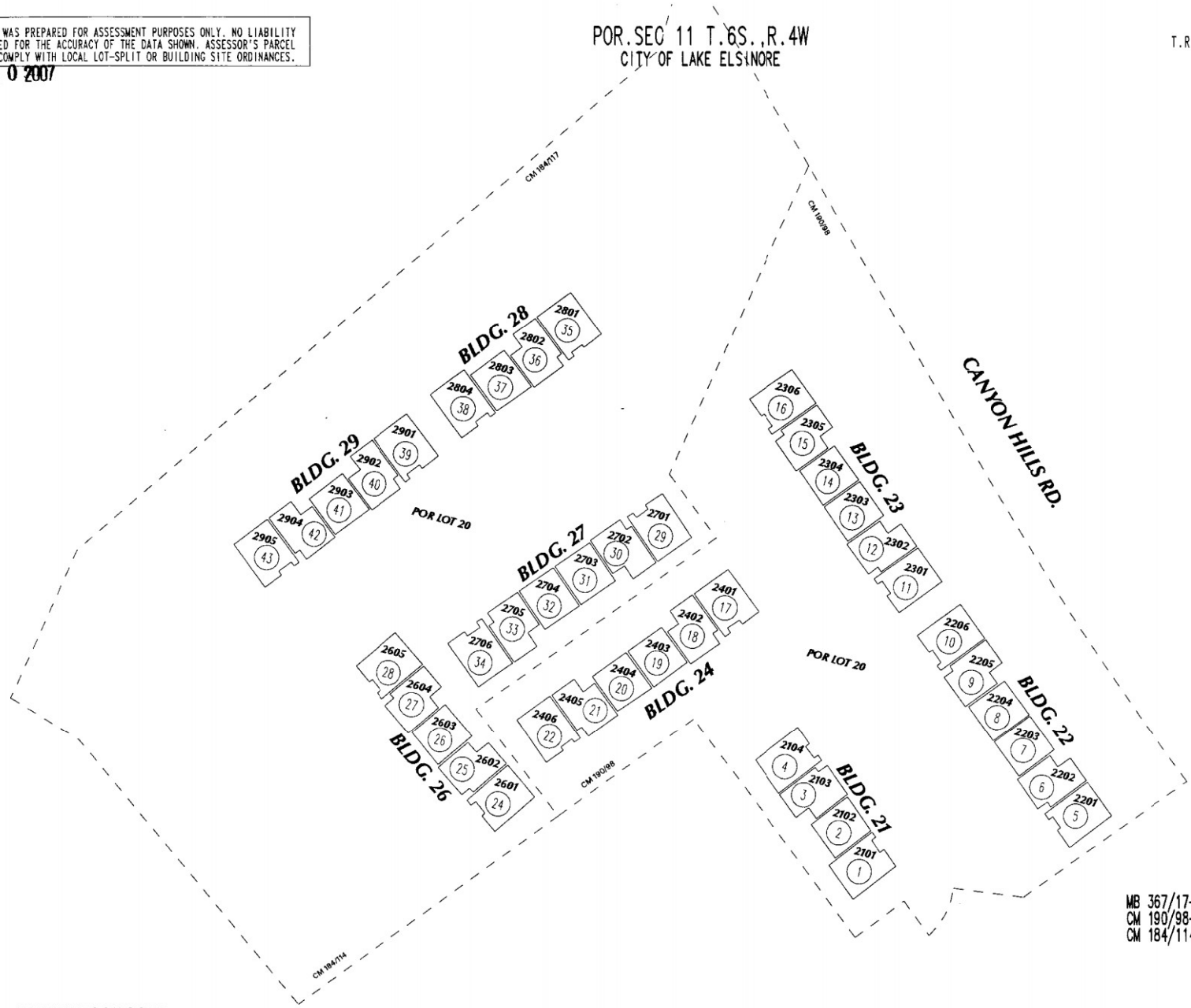
POR. SEC 11 T.6S.,R.4W
CITY OF LAKE ELSINORE

T.R.A. 005-052

363-213

FLOOR 1
SHEET 4 OF 4

1" = 50'
ANGLE = -15



MB 367/17-25 TRACT MAP NO. 30496
CM 190/98-139 POR LOT 20 #0464726 07/17/07
CM 184/114-153 POR LOT 20 #0150068 03/05/07

ASSESSOR'S MAP BK363 PG.21
Riverside County, Calif.

Aug 2007

Exhibit D

Series 2017 Special Tax Refunding Bonds

Debt Service Schedule

Lake Elsinore Unified School District
Community Facilities District No. 2006-6
2017 Special Tax Refunding Bonds
Debt Service Schedule

Period	2017 Special Tax Refunding Bonds		
	Principal	Interest	Total Debt Service
9/1/2018	$65,000.00	$53,673.04	$118,673.04
9/1/2019	45,000.00	75,681.26	120,681.26
9/1/2020	50,000.00	74,331.26	124,331.26
9/1/2021	50,000.00	72,331.26	122,331.26
9/1/2022	55,000.00	69,831.26	124,831.26
9/1/2023	60,000.00	67,081.26	127,081.26
9/1/2024	65,000.00	64,081.26	129,081.26
9/1/2025	75,000.00	60,831.26	135,831.26
9/1/2026	80,000.00	57,081.26	137,081.26
9/1/2027	90,000.00	53,081.26	143,081.26
9/1/2028	95,000.00	48,581.26	143,581.26
9/1/2029	105,000.00	43,831.26	148,831.26
9/1/2030	115,000.00	38,581.26	153,581.26
9/1/2031	120,000.00	32,831.26	152,831.26
9/1/2032	125,000.00	29,081.26	154,081.26
9/1/2033	135,000.00	25,175.00	160,175.00
9/1/2034	140,000.00	20,787.50	160,787.50
9/1/2035	150,000.00	16,237.50	166,237.50
9/1/2036	160,000.00	11,175.00	171,175.00
9/1/2037	165,000.00	5,775.00	170,775.00
Total	**$1,945,000.00**	**$920,060.68**	**$2,865,060.68**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

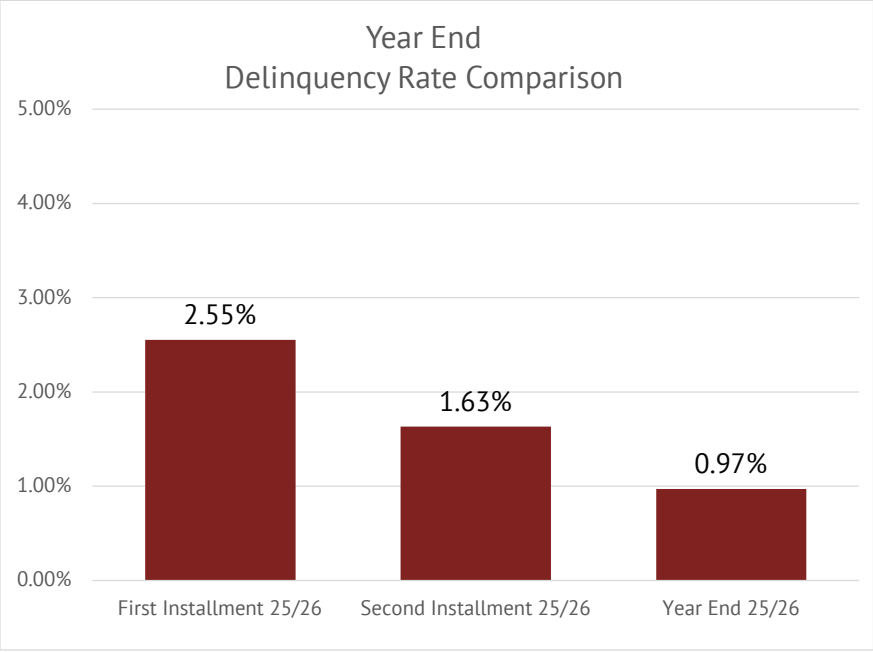
Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Community Facilities District No. 2006-6

Summary

Year End

Total Taxes Due June 30, 2026	**$193,327.20**
Amount Paid	**$191,455.20**
Amount Remaining to be Collected	**$1,872.00**
Number of Parcels Delinquent	**2**
Delinquency Rate	**0.97%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**Yes**
Foreclosure Determination Date 1st Installment:	**February 15th**
Foreclosure Notification Date 1st Installment:	**April 1st**
Foreclosure Commencement 1st Installment Date:	**May 16th**
Foreclosure Determination Date 2nd Installment:	**June 15th**
Foreclosure Notification Date 2nd Installment:	**July 30th**
Foreclosure Commencement 2nd Installment Date:	**September 13th**

Foreclosure Qualification

Individual Parcel Delinquency	**N/A**
Individual Owner Multiple Parcels Delinquency	**$15,000**
Individual Parcels Semi-Annual Installments	**5**
Aggregate Delinquency Rate	**5.00%**

Parcels Qualifying for Foreclosure

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

Pursuant to the covenant to foreclose in the Fiscal Agent Agreement, the District may elect not to go forward on foreclosure proceedings as long as the Reserve Fund is fully funded and Debt Service can be paid and no amounts are due or payable to the Bond Insurer in connection with the Reserve Policy or Bond Insurance Policy.

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2025/2026

Lake Elsinore Unified School District Community Facilities District No. 2006-6

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$178,604.64	6	$173,966.58	$4,638.06	2.60%	$0.00	0.00%
2022/2023	182,177.84	6	177,366.76	4,811.08	2.64%	641.50	0.35%
2023/2024	185,819.20	4	180,911.96	4,907.24	2.64%	0.00	0.00%
2024/2025	189,536.04	6	183,446.23	6,089.81	3.21%	0.00	0.00%
2025/2026	193,327.20	2	191,455.20	1,872.00	0.97%	1,872.00	0.97%

Historical Delinquency Rate

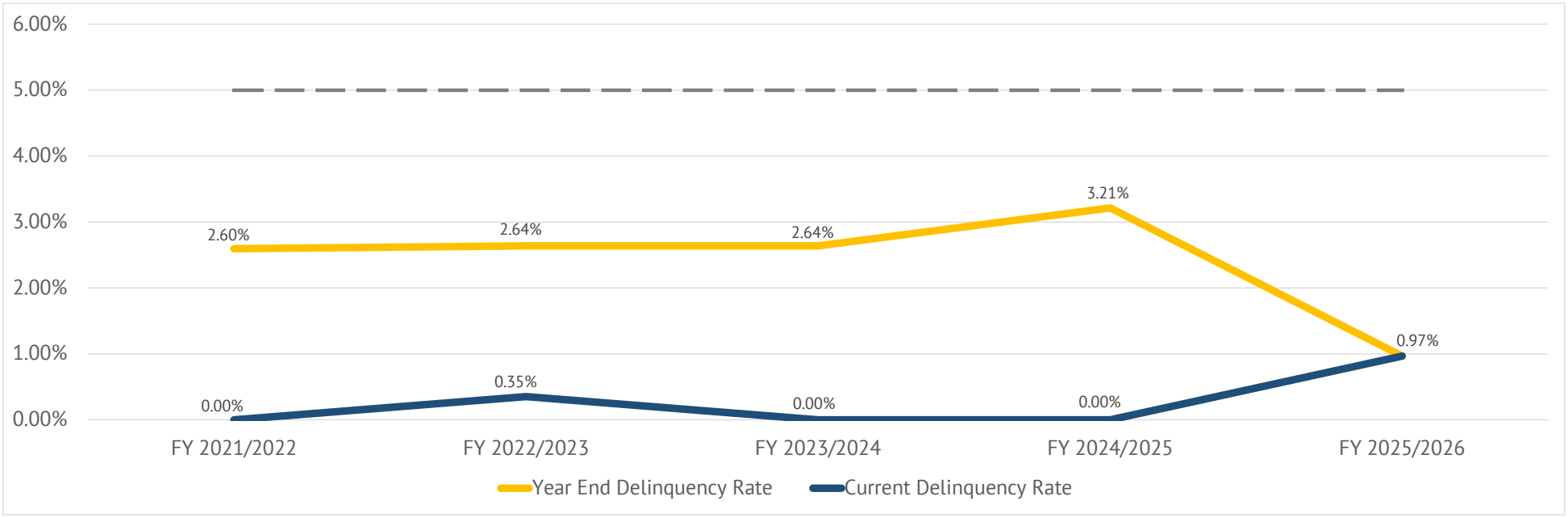


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 2006-6

Subfund: 5122421A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$9,809.97	$1,014,386.92	$49,417.33	($919,068.64)	$0.00	$154,545.58			BEGINNING BALANCE
07-01-2025	$471.93					$155,017.51		Interest	Interest Earnings
08-01-2025	$520.70					$155,538.21		Interest	Interest Earnings
08-14-2025		$1,964.68				$157,502.89		Deposit	Special Tax Deposit
08-25-2025				($105,395.03)		$52,107.86		Transfer Out	Transfer To 5122421B Bond Fund
09-02-2025	$446.25					$52,554.11		Interest	Interest Earnings
10-01-2025	$168.07					$52,722.18		Interest	Interest Earnings
11-03-2025	$168.82					$52,891.00		Interest	Interest Earnings
12-01-2025	$156.78					$53,047.78		Interest	Interest Earnings
12-05-2025				($52,554.11)		$493.67		Transfer Out	Transfer To 5122421S Sp Tax Remainder
01-02-2026	$22.14					$515.81		Interest	Interest Earnings
02-02-2026	$1.46					$517.27		Interest	Interest Earnings
02-03-2026		$100,085.74				$100,603.01		Deposit	Special Tax Deposit
02-19-2026		$2,667.83				$103,270.84		Deposit	Special Tax Deposit
02-27-2026				($28,447.77)		$74,823.07		Transfer Out	Transfer To 5122421B Interest Account
03-02-2026	$234.37					$75,057.44		Interest	Interest Earnings
04-01-2026	$209.40					$75,266.84		Interest	Interest Earnings
05-01-2026	$202.67					$75,469.51		Interest	Interest Earnings
06-01-2026	$207.94					$75,677.45		Interest	Interest Earnings
06-03-2026		$90,183.20				$165,860.65		Deposit	Special Tax Deposit
	$2,810.53	$194,901.45	$0.00	($186,396.91)	$0.00	$11,315.07			DATE RANGE BALANCE
Subfund Total	**$12,620.50**	**$1,209,288.37**	**$49,417.33**	**($1,105,465.55)**	**$0.00**	**$165,860.65**	**Total for 5122421A - Special Tax Fund**		

Subfund: 5122421B - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$174.73	$0.00	$652,792.66	($243,037.52)	($409,909.41)	$20.46			BEGINNING BALANCE
07-01-2025	$0.07					$20.53		Interest	Interest Earnings
08-01-2025	$0.07					$20.60		Interest	Interest Earnings
08-25-2025			$105,395.03			$105,415.63		Transfer In	Transfer From 5122421A Special Tax Fund
09-02-2025					($30,415.63)	$75,000.00	Cede & Co.	Debt Service Interest	Debt Service Interest
09-02-2025					($75,000.00)	$0.00	Cede & Co.	Debt Service Principal	Debt Service Principal
09-02-2025	$80.11					$80.11		Interest	Interest Earnings
10-01-2025	$11.66					$91.77		Interest	Interest Earnings
11-03-2025	$0.29					$92.06		Interest	Interest Earnings
12-01-2025	$0.27					$92.33		Interest	Interest Earnings
01-02-2026	$0.27					$92.60		Interest	Interest Earnings
02-02-2026	$0.26					$92.86		Interest	Interest Earnings
02-27-2026			$28,447.77			$28,540.63		Transfer In	Transfer From 5122421A Special Tax Fund
03-02-2026					($28,540.63)	$0.00	Cede & Co.	Debt Service Interest	Debt Service Interest
03-02-2026	$5.38					$5.38		Interest	Interest Earnings
04-01-2026	$2.60					$7.98		Interest	Interest Earnings
05-01-2026	$0.02					$8.00		Interest	Interest Earnings
06-01-2026	$0.02					$8.02		Interest	Interest Earnings
	$101.02	$0.00	$133,842.80	$0.00	($133,956.26)	($12.44)			DATE RANGE BALANCE
Subfund Total	**$275.75**	**$0.00**	**$786,635.46**	**($243,037.52)**	**($543,865.67)**	**$8.02**	**Total for 5122421B - Bond Fund**		

Subfund: 5122421E - School Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.18	$1,011.81	$0.00	$0.00	($1,011.97)	$0.02			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.18**	**$1,011.81**	**$0.00**	**$0.00**	**($1,011.97)**	**$0.02**	**Total for 5122421E - School Construction Fund**		

Subfund: 5122421I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$3,936.07	$71,950.61	$12,000.00	$0.00	($58,062.41)	$29,824.27			BEGINNING BALANCE
07-01-2025	$96.51					$29,920.78		Interest	Interest Earnings
07-08-2025					($2,875.00)	$27,045.78	KeyAnalytics	Professional Services	Request No. 1031 dated 06/13/2025 CFD Administration. Invoice 2025-757 06/30/2025
07-21-2025		$2,875.00				$29,920.78		Deposit	Special Tax Deposit
07-21-2025					($2,000.00)	$27,920.78	KeyAnalytics	Professional Services	Request No. 1031 dated 06/13/2025 CFD administration Invoice 2025-757
08-01-2025	$94.08					$28,014.86		Interest	Interest Earnings
09-02-2025	$94.10					$28,108.96		Interest	Interest Earnings
10-01-2025	$89.91					$28,198.87		Interest	Interest Earnings
11-03-2025	$90.29					$28,289.16		Interest	Interest Earnings
12-01-2025	$83.86					$28,373.02		Interest	Interest Earnings
12-03-2025					($2,000.00)	$26,373.02	KeyAnalytics	Professional Services	Request No. 1035 dated 11/18/2025 Invoice 2025-1075 10/01/2025
12-03-2025					($2,000.00)	$24,373.02	KeyAnalytics	Professional Services	Request No. 1035 dated 11/18/2025 Invoice 2025-1075 10/01/2025
12-12-2025		$2,000.00				$26,373.02		Deposit	Duplicate payment for Req.#1035 dated 11/18/25 invoice 2025-1075 (KeyAnalytics)
01-02-2026	$76.11					$26,449.13		Interest	Interest Earnings
01-27-2026					($1,850.00)	$24,599.13	Zions First National Bank	Professional Services	Request No. 1040 Annual Admin Fee Dec 2025 - Nov 2026 Invoice No. 13743
02-02-2026	$74.27					$24,673.40		Interest	Interest Earnings
02-04-2026					($2,000.00)	$22,673.40	KeyAnalytics	Professional Services	Request No. 1041 dtd 01/26/2026 CFD admin Invoice 2026-177 dtd 01/08/2026
03-02-2026	$58.09					$22,731.49		Interest	Interest Earnings
04-01-2026	$63.42					$22,794.91		Interest	Interest Earnings
04-24-2026					($2,000.00)	$20,794.91	KeyAnalytics	Professional Services	Request No.1042 dtd 04/21/2026 CFD admin Invoice 2026-497 dtd 04/08/2026
05-01-2026	$60.12					$20,855.03		Interest	Interest Earnings
06-01-2026	$57.46					$20,912.49		Interest	Interest Earnings
06-11-2026					($2,000.00)	$18,912.49	KeyAnalytics	Professional Services	Request No. 1043 dated 06/09/2026 CFD administration Invoice 2026-874 06/30/2026
	$938.22	$4,875.00	$0.00	$0.00	($16,725.00)	($10,911.78)			DATE RANGE BALANCE
Subfund Total	**$4,874.29**	**$76,825.61**	**$12,000.00**	**$0.00**	**($74,787.41)**	**$18,912.49**	**Total for 5122421I - Administrative Expense Fund**		

Subfund: 5122421S - Surplus Remainder Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$25,735.66	$0.45	$286,316.61	$0.00	$0.00	$312,052.72			BEGINNING BALANCE
07-01-2025	$1,009.80					$313,062.52		Interest	Interest Earnings
08-01-2025	$1,051.56					$314,114.08		Interest	Interest Earnings
09-02-2025	$1,055.12					$315,169.20		Interest	Interest Earnings
10-01-2025	$1,008.08					$316,177.28		Interest	Interest Earnings
11-03-2025	$1,012.42					$317,189.70		Interest	Interest Earnings
12-01-2025	$940.22					$318,129.92		Interest	Interest Earnings
12-05-2025			$52,554.11			$370,684.03		Transfer In	Transfer From 5122421A Special Tax Fund
01-02-2026	$1,068.03					$371,752.06		Interest	Interest Earnings
02-02-2026	$1,055.72					$372,807.78		Interest	Interest Earnings
03-02-2026	$946.20					$373,753.98		Interest	Interest Earnings
04-01-2026	$1,042.74					$374,796.72		Interest	Interest Earnings
05-01-2026	$1,009.20					$375,805.92		Interest	Interest Earnings

Subfund: 5122421S - Surplus Remainder Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
06-01-2026	$1,035.43					$376,841.35		Interest	Interest Earnings
	$12,234.52	$0.00	$52,554.11	$0.00	$0.00	$64,788.63			DATE RANGE BALANCE
Subfund Total	**$37,970.18**	**$0.45**	**$338,870.72**	**$0.00**	**$0.00**	**$376,841.35**	**Total for 5122421S - Surplus Remainder Account**		
Fund Total	**$55,740.90**	**$1,287,126.24**	**$1,186,923.51**	**($1,348,503.07)**	**($619,665.05)**	**$561,622.53**	**Total for CFD No. 2006-6**		
Grand Total	**$55,740.90**	**$1,287,126.24**	**$1,186,923.51**	**($1,348,503.07)**	**($619,665.05)**	**$561,622.53**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for

Fiscal Year 2026/2027

Lake Elsinore Unified School District
Community Facilities District No. 2006-6
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
30496	20	363-211-001	$1,388.74
30496	20	363-211-002	$1,215.06
30496	20	363-211-003	$1,215.06
30496	20	363-211-004	$1,388.74
30496	20	363-211-006	$1,388.74
30496	20	363-211-007	$1,215.06
30496	20	363-211-008	$1,215.06
30496	20	363-211-009	$1,215.06
30496	20	363-211-010	$1,215.06
30496	20	363-211-011	$1,388.74
30496	20	363-211-012	$1,388.74
30496	20	363-211-013	$1,215.06
30496	20	363-211-014	$1,215.06
30496	20	363-211-015	$1,215.06
30496	20	363-211-016	$1,215.06
30496	20	363-211-017	$1,388.74
30496	20	363-211-018	$1,388.74
30496	20	363-211-019	$1,215.06
30496	20	363-211-020	$1,215.06
30496	20	363-211-021	$1,215.06
30496	20	363-211-022	$1,388.74
30496	20	363-211-023	$1,388.74
30496	20	363-211-024	$1,215.06
30496	20	363-211-025	$1,215.06
30496	20	363-211-026	$1,388.74
30496	20	363-211-027	$1,388.74
30496	20	363-211-028	$1,215.06
30496	20	363-211-029	$1,215.06
30496	20	363-211-030	$1,215.06
30496	20	363-211-031	$1,215.06
30496	20	363-211-032	$1,388.74
30496	20	363-211-034	$1,388.74
30496	20	363-211-035	$1,215.06
30496	20	363-211-036	$1,215.06
30496	20	363-211-037	$1,388.74
30496	20	363-211-038	$1,388.74
30496	20	363-211-039	$1,215.06
30496	20	363-211-040	$1,215.06
30496	20	363-211-041	$1,215.06
30496	20	363-211-042	$1,215.06
30496	20	363-211-043	$1,388.74
30496	20	363-211-044	$1,388.74

Lake Elsinore Unified School District
Community Facilities District No. 2006-6
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
30496	20	363-211-045	$1,215.06
30496	20	363-211-046	$1,215.06
30496	20	363-211-047	$1,215.06
30496	20	363-211-048	$1,215.06
30496	20	363-211-049	$1,388.74
30496	20	363-211-050	$1,388.74
30496	20	363-211-051	$1,215.06
30496	20	363-211-052	$1,215.06
30496	20	363-211-053	$1,215.06
30496	20	363-211-054	$1,215.06
30496	20	363-211-055	$1,388.74
30496	20	363-212-001	$1,388.74
30496	20	363-212-002	$1,215.06
30496	20	363-212-003	$1,215.06
30496	20	363-212-004	$1,215.06
30496	20	363-212-005	$1,215.06
30496	20	363-212-006	$1,388.74
30496	20	363-212-007	$1,388.74
30496	20	363-212-008	$1,215.06
30496	20	363-212-009	$1,215.06
30496	20	363-212-010	$1,215.06
30496	20	363-212-011	$1,215.06
30496	20	363-212-012	$1,388.74
30496	20	363-212-013	$1,388.74
30496	20	363-212-014	$1,215.06
30496	20	363-212-015	$1,215.06
30496	20	363-212-016	$1,215.06
30496	20	363-212-017	$1,215.06
30496	20	363-212-018	$1,388.74
30496	20	363-212-019	$1,388.74
30496	20	363-212-020	$1,215.06
30496	20	363-212-021	$1,215.06
30496	20	363-212-022	$1,388.74
30496	20	363-212-023	$1,388.74
30496	20	363-212-024	$1,215.06
30496	20	363-212-025	$1,215.06
30496	20	363-212-026	$1,388.74
30496	20	363-212-028	$1,388.74
30496	20	363-212-029	$1,215.06
30496	20	363-212-030	$1,215.06
30496	20	363-212-031	$1,215.06
30496	20	363-212-032	$1,388.74

Lake Elsinore Unified School District
Community Facilities District No. 2006-6
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
30496	20	363-212-033	$1,388.74
30496	20	363-212-034	$1,215.06
30496	20	363-212-035	$1,215.06
30496	20	363-212-036	$1,215.06
30496	20	363-212-037	$1,215.06
30496	20	363-212-038	$1,388.74
30496	20	363-212-039	$1,388.74
30496	20	363-212-040	$1,215.06
30496	20	363-212-041	$1,215.06
30496	20	363-212-042	$1,215.06
30496	20	363-212-043	$1,388.74
30496	20	363-212-044	$1,388.74
30496	20	363-212-045	$1,215.06
30496	20	363-212-046	$1,215.06
30496	20	363-212-047	$1,215.06
30496	20	363-212-048	$1,215.06
30496	20	363-212-049	$1,388.74
30496	20	363-212-051	$1,388.74
30496	20	363-212-052	$1,215.06
30496	20	363-212-053	$1,215.06
30496	20	363-212-054	$1,215.06
30496	20	363-212-055	$1,215.06
30496	20	363-212-056	$1,388.74
30496	20	363-212-057	$1,388.74
30496	20	363-212-058	$1,215.06
30496	20	363-212-059	$1,215.06
30496	20	363-212-060	$1,215.06
30496	20	363-212-061	$1,388.74
30496	20	363-213-001	$1,388.74
30496	20	363-213-002	$1,215.06
30496	20	363-213-003	$1,215.06
30496	20	363-213-004	$1,388.74
30496	20	363-213-005	$1,388.74
30496	20	363-213-006	$1,215.06
30496	20	363-213-007	$1,215.06
30496	20	363-213-008	$1,215.06
30496	20	363-213-009	$1,215.06
30496	20	363-213-010	$1,388.74
30496	20	363-213-011	$1,388.74
30496	20	363-213-012	$1,215.06
30496	20	363-213-013	$1,215.06
30496	20	363-213-014	$1,215.06

Lake Elsinore Unified School District
Community Facilities District No. 2006-6
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Assigned Special Tax
30496	20	363-213-015	$1,215.06
30496	20	363-213-016	$1,388.74
30496	20	363-213-017	$1,388.74
30496	20	363-213-018	$1,215.06
30496	20	363-213-019	$1,215.06
30496	20	363-213-020	$1,215.06
30496	20	363-213-021	$1,215.06
30496	20	363-213-022	$1,388.74
30496	20	363-213-024	$1,388.74
30496	20	363-213-025	$1,215.06
30496	20	363-213-026	$1,215.06
30496	20	363-213-027	$1,215.06
30496	20	363-213-028	$1,388.74
30496	20	363-213-029	$1,388.74
30496	20	363-213-030	$1,215.06
30496	20	363-213-031	$1,215.06
30496	20	363-213-032	$1,215.06
30496	20	363-213-033	$1,215.06
30496	20	363-213-034	$1,388.74
30496	20	363-213-035	$1,388.74
30496	20	363-213-036	$1,215.06
30496	20	363-213-037	$1,215.06
30496	20	363-213-038	$1,388.74
30496	20	363-213-039	$1,388.74
30496	20	363-213-040	$1,215.06
30496	20	363-213-041	$1,215.06
30496	20	363-213-042	$1,215.06
30496	20	363-213-043	$1,388.74

Total Parcels	**154**
Total Taxable Parcels	**154**
Total Assigned Special Tax	**$197,192.68**