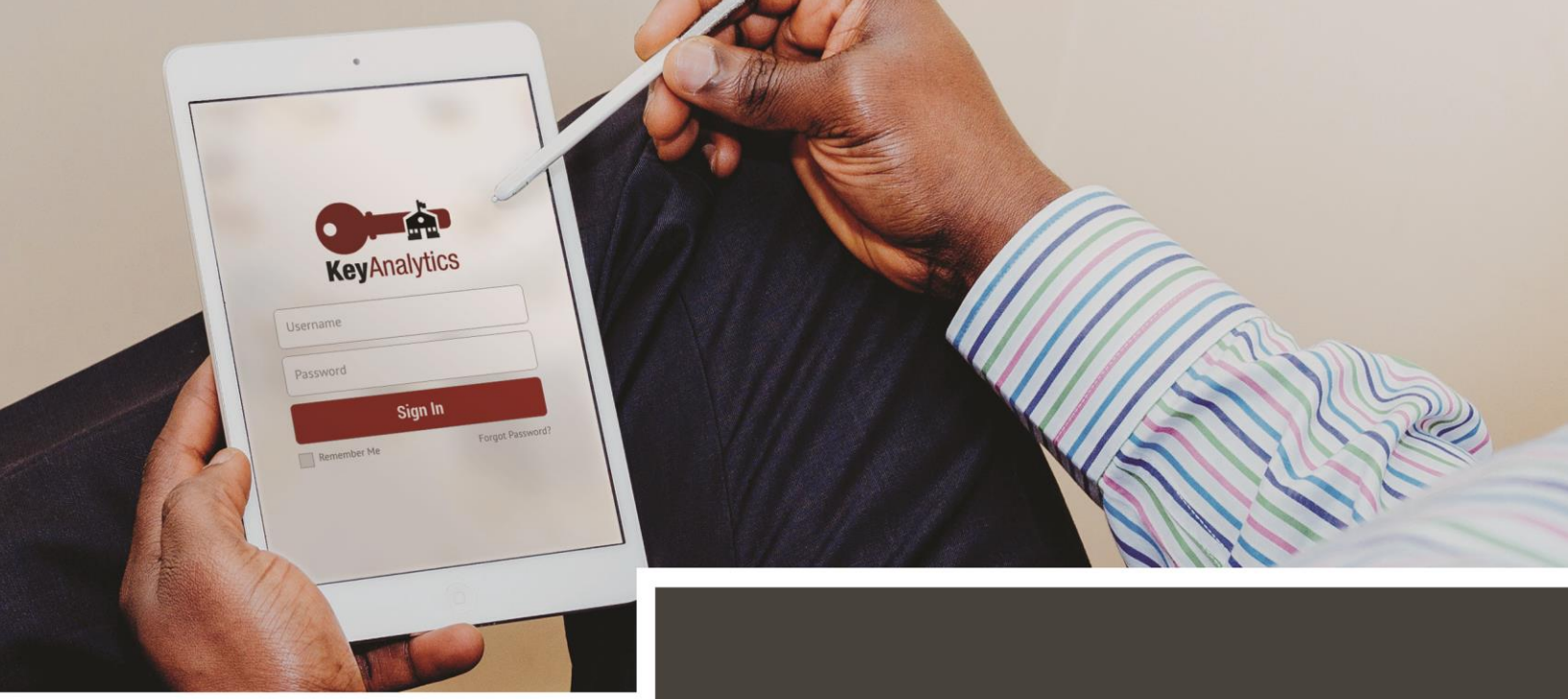




Community Facilities District No. 2002-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Moreno Valley Unified School District

2026 / 2027



KeyAnalytics

A division of California Financial Services

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Introduction

Community Facilities District No. 2002-1 ("CFD No. 2002-1") of the Moreno Valley 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. 2002-1 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. 2002-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2026/2027. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the "RMA") which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Indenture of Trust ("Indenture"), dated February 1, 2024 between the School District and U.S. Bank 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. 2002-1 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2025/2026 Special Tax Levy

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

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 2002-1.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 ("SB 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. 2002-1 for Fiscal Year 2025/2026.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 2002-1 for Fiscal Year 2026/2027.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2002-1.

Section VII – Fiscal Year 2026/2027 Special Tax Levy

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

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2002-1 and the Bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2002-1 is located south of Towngate Avenue, north of Cottonwood Avenue, west of Elsworth Street and east of Day Street in the City of Moreno Valley (the "City"). CFD No. 2002-1 encompasses approximately 114.62 gross acres and approximately 97.12 net taxable acres. For reference, the boundary map of CFD No. 2002-1 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2002-1 was formed and established by the School District on January 15, 2002, 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. 2002-1, and a landowner election at which the qualified electors of CFD No. 2002-1 authorized CFD No. 2002-1 to incur bonded indebtedness in an amount not to exceed $17,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2002-1 was also formed in connection with a School Facilities Funding and Mitigation Agreement, dated January 15, 2002 (the "Mitigation Agreement"), by and between the School District, Western Pacific Housing, Inc. ("Developer"). In addition, CFD No. 2002-1 may finance the acquisition of construction of certain water and sewer facilities and improvements to be owned and operated by the Eastern Municipal Water District ("EMWD"), in accordance with a Joint Community Facilities Agreement dated as of February 26, 2002, by and among the School District, the Developer and EMWD.

The table below provides information related to the formation of CFD No. 2002-1.

Board Actions Related to Formation of CFD No. 2002-1

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	January 15, 2002	2001-02-42
Resolution to Incur Bonded Indebtedness	January 15, 2002	2001-02-43
Resolution of Formation	February 26, 2002	2001-02-57
Bond Authorization	February 26, 2002	2001-02-57
Resolution Calling Election	February 26, 2002	2001-02-58
Ordinance Levying Special Taxes	March 12, 2002	Ordnance No. 2002-1

A Notice of Special Tax Lien was recorded in the real property records of the County of Riverside ("County") on March 8, 2002, as Instrument No. 2002-119973 on all property within CFD No. 2002-1.

C. Bonds

1. 2002 Special Tax Bonds

On October 24, 2002 the 2002 Special Tax Bonds of the Moreno Valley Unified School District Community Facilities District No. 2002-1 ("2002 Bonds") were issued in the amount of $8,850,000. The 2002 Bonds were authorized and issued under and subject to the terms of the Bond Indenture, dated October 1, 2002, and the Act. The 2002 Bonds were issued to fund the Authorized Facilities of CFD No. 2002-1, fund a reserve fund for the 2002 Bonds, pay the costs of issuing the 2002 Bonds, fund administrative expense on the 2002 Bonds and capitalize the interest on the bonds through December 2003. For more information regarding the use of the 2002 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

2. Series 2013 Special Tax Refunding Bonds

On July 12, 2013 the Series 2013 Special Tax Refunding Bonds of the Moreno Valley Unified School District Community Facilities District No. 2002-1 ("2013 Bonds") were issued in the amount of $7,790,000. The 2013 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement ("FAA") dated June 1, 2013 and the Act. The 2013 Bonds were issued to refund all of the outstanding 2002 Bonds on September 1, 2013 for interest savings, fund a reserve fund for the 2013 Bonds and pay the costs of issuing the 2013 Bonds. For more information regarding the use of the 2013 Bond proceeds and please see Section IV of this Report.

3. Special Tax Revenue Bonds Series 2024A

On February 15, 2024 the Special Tax Revenue Bonds Series 2024A of the Moreno Valley Unified School District Community Facilities District No. 2002-1 ("2024 Bonds") were issued in the amount of $8,936,159.47. The 2024 Bonds were authorized and issued under and subject to the terms of the Indenture of Trust ("Indenture") dated February 1, 2024 and the Act. The 2024 Bonds were issued to acquire certain special tax obligations (the "Local Obligations") of community facilities districts (the "Districts") formed by the Moreno Valley Unified School District (the "School District"), purchase the Surety Policy and purchase the Reserve Policy to fund the Reserve Fund for the Bonds. The Local Obligations are being issued to finance school facility improvements of the School District, refund the five outstanding series of bonds issued by CFD Nos. 2002-1, 2003-1, 2003-2, 2004-2, and 2004-6, and pay the costs of issuance of the Bonds. For more information regarding the use of the 2024 Bond proceeds, please see Section IV of this Report.

The 2024 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 2002-1 according to the RMA. A copy of the debt service schedule of the 2024 Bonds is included as Exhibit D.

II. Fiscal Year 2025/2026 Annual Special Tax

Each Fiscal Year, CFD No. 2002-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2025/2026.

A. Special Tax Levy

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

Fiscal Year 2025/2026
Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1 - Residential Property	2,801 Sq. Ft. or Greater	70 Units	$1,690.00 Per Unit	$118,300.00
2 - Residential Property	2,601 Sq. Ft. to 2,800 Sq. Ft.	63 Units	$1,647.00 Per Unit	103,761.00
3 - Residential Property	2,301 Sq. Ft. to 2,600 Sq. Ft.	39 Units	$1,456.00 Per Unit	56,784.00
4 - Residential Property	2,101 Sq. Ft. to 2,300 Sq. Ft.	40 Units	$1,421.00 Per Unit	56,840.00
5 - Residential Property	1,851 Sq. Ft. to 2,100 Sq. Ft.	93 Units	$1,334.00 Per Unit	124,062.00
6 - Residential Property	1,651 Sq. Ft. to 1,850 Sq. Ft.	116 Units	$1,221.00 Per Unit	141,636.00
7 - Residential Property	1,501 Sq. Ft. to 1,650 Sq. Ft.	84 Units	$1,169.00 Per Unit	98,196.00
8 - Residential Property	1,501 Sq. Ft. or Less	52 Units	$1,100.00 Per Unit	57,200.00
9 - Non-Residential Property [1]	N/A	0.00 Acres	$0.00 Per Acre	0.00
Total		**557 Units**		**$756,779.00**

[1] Non-Residential Properties are levied at $0.00 per Acre due to sufficient Special Tax Levy coverage from Residential Property. The Assigned Annual Special Tax Rate per the RMA is $11,998.00 per Acre.

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2002-1, as of June 30, 2026, for Fiscal Year 2025/2026 and prior Fiscal Years are summarized in the table below. Based on the Foreclosure Covenant outlined in the Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 2002-1
Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$756,779.00	6	$752,978.28	$3,800.72	0.50%	$0.00	0.00%
2022/2023	756,779.00	5	751,770.50	5,008.50	0.66%	1,988.30	0.26%
2023/2024	756,779.00	6	751,667.43	5,111.57	0.68%	2,229.30	0.29%
2024/2025	756,779.00	2	755,227.50	1,551.50	0.21%	0.00	0.00%
2025/2026	756,779.00	5	751,610.50	5,168.50	0.68%	5,168.50	0.68%

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 2024 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2002-1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2024 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the Indenture, dated February 1, 2024 between the School District and the Fiscal Agent and executed in association with the 2024 Bonds.

The balances, as of June 30, 2026, of the funds, accounts and subaccounts held by the Fiscal Agent are listed in the following table. 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	21702300-0	$656,264.70
Interest Fund	21702300-1	1,161.41
Principal Fund	21702300-2	20.04
Redemption Account	21702300-3	0.00
Administrative Expense Fund	21702300-4	7,853.74
Surplus Fund	21702300-5	523,852.00
Acquisition and Construction Fund	21702300-6	0.00
Costs of Issuance Fund	21702300-7	5,430.78
Total		**$1,194,582.67**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2002-1 are limited based on the restrictions as described within the Indenture. The table below presents the sources and uses of all funds and accounts for CFD No. 2002-1 from July 1, 2025 through June 30, 2026. For a more detailed description of the sources and uses of funds please refer to Section 3 of the Indenture.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	757,855.04
Investment Earnings	79,283.23
Total	**$837,138.27**
Uses	
Interest Payments	($101,287.94)
Principal Payments	(557,599.05)
Authorized Facilities	(4,491,657.93)
Administrative Expenses	(33,465.65)
Total	**($5,184,010.57)**

IV. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act ("SB 165"), requires any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001 in accordance with Sections 50075.1 and 53410 of the California Government Code.

A. Authorized Facilities

The proposed facilities to be financed include:

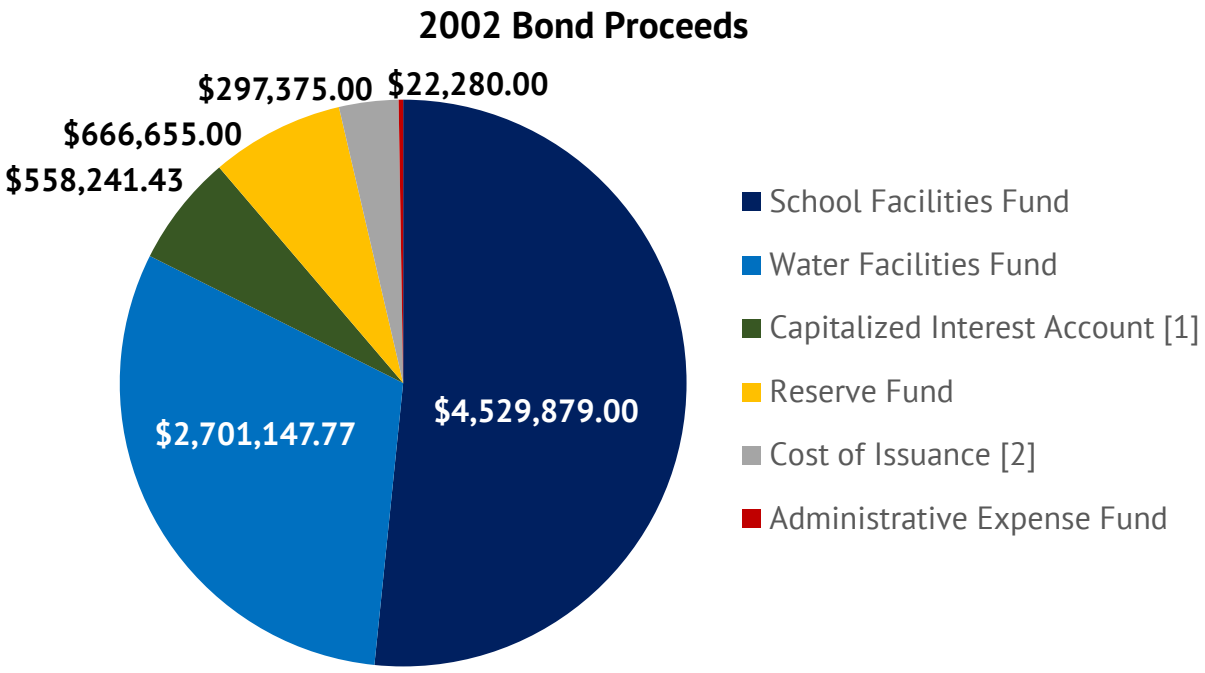
1. Elementary, middle and high school building, together with land and all necessary equipment;

2. Eastern Municipal Water District sewer and water connection and capacity fees, annexation fees, and facilities, together with an estimated useful life of five (5) years or longer to serve the properties within CFD No. 2002-1.

B. 2002 Special Tax Bonds

1. Bond Proceeds

In accordance with the Bond Indenture for the 2002 Bonds, the total bond proceeds of $8,850,000 less the Original Issue Discount of $74,421.80 were deposited into the funds and accounts as shown in the graph below.



[1] Represents interest on the Bonds through approximately December 31, 2003.

[2] This amount includes the Underwriter's Discount of $154,875; the actual amount deposited into the Cost of Issuance Account was $142,500.00.

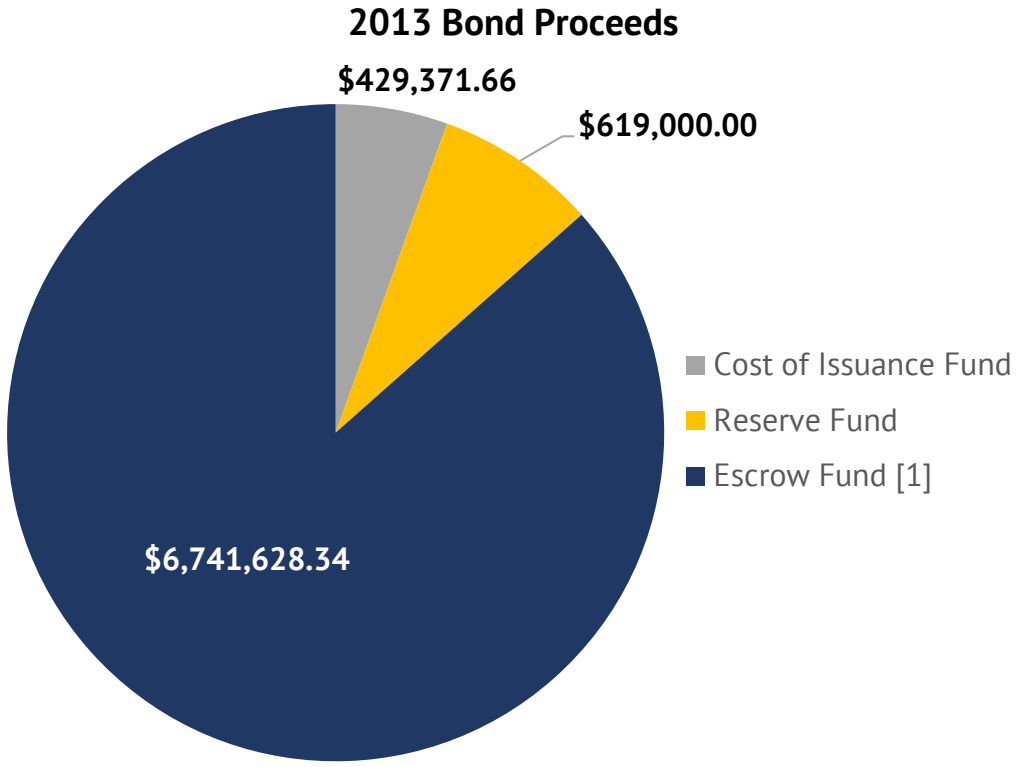
2. Construction Funds and Accounts

All construction funds generated from the issuance of the 2002 Bonds had been expended on the Authorized Facilities prior to July 1, 2018.

C. Series 2013 Special Tax Refunding Bonds

1. Bond Proceeds

In accordance with the FAA for the 2013 Bonds, the total bond proceeds of $7,790,000 were deposited into the funds and accounts as shown in the graph below.

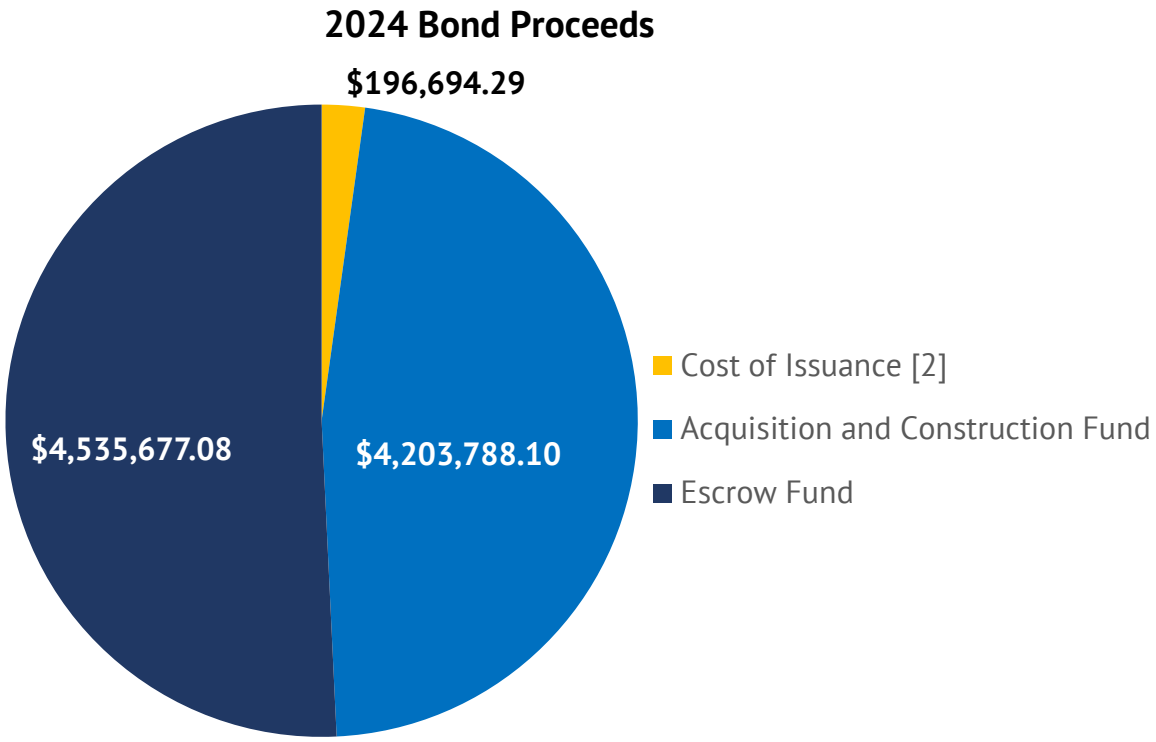


[1] Funds (in addition to $1,103,906.66 of funds on deposit) used to redeem the 2002 Bonds in full on September 1, 2013.

D. Special Tax Revenue Bonds Series 2024A

1. Bond Proceeds

In accordance with the Indenture for the 2024 Bonds, the total bond proceeds of $8,936,159.47 were deposited into the funds and accounts as shown in the graph below.



[1] Funds (in addition to $656,405.13 of funds on deposit) used to redeem the 2013 Bonds in full on April 1, 2024.

2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2024 Bonds were deposited into the Acquisition and Construction Fund. The table on the following page summarizes the accruals and expenditures in the Acquisition and Construction Fund of CFD No. 2002-1 for the Authorized Facilities.

Acquisition and Construction Fund

Balance as of July 1, 2025		**$4,439,524.59**
Accruals		$52,133.34
Investment Earnings	$52,133.34	
Expenditures		($4,491,657.93)
Authorized Facilities	($4,491,657.93)	
Balance as of June 30, 2026		**$0.00**

E. Special Taxes

CFD No. 2002-1 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 Indenture. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2002-1 within the Special Tax Fund created under the Indenture of the 2024 Bonds.

Special Tax Fund (2024 Bonds)

Balance as of July 1, 2025		**$667,684.54**
Accruals		$767,944.37
Special Tax Deposits	$757,855.04	
Investment Earnings	10,089.33	
Expenditures		($779,364.21)
Transfer to the Interest Account	($24,348.51)	
Transfer to the Administrative Expense Fund	($34,012.91)	
Transfer to the Surplus Account	(86,464.31)	
Transfer to the Principal Account	(634,538.48)	
Balance as of June 30, 2026		**$656,264.70**

Pursuant to the 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 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Special Tax Remainder account. Funds within the Surplus School Facilities Fund may be used for Authorized Facilities.

Surplus School Facilities Fund

Balance as of July 1, 2025		**$420,880.41**
Accruals		$102,971.59
Transfer from the Special Tax Fund	$86,464.31	
Investment Earnings	16,507.28	
Expenditures		$0.00
Balance as of June 30, 2026		**$523,852.00**

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 2002-1 based on the financial obligations for Fiscal Year 2026/2027.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 2002-1 are calculated in accordance and pursuant to the RMA. Pursuant to the Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the 2024 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2002-1. The table on the following page shows the calculation of the Special Tax Requirement for Fiscal Year 2026/2027.

Special Tax Requirement for CFD No. 2002-1

Fiscal Year 2025/2026 Remaining Sources		**$660,158.25**
Balance of Special Tax Fund	$656,264.70	
Balance of Interest Account	1,161.41	
Balance of Principal Account	20.04	
Anticipated Special Taxes	2,712.10	
Fiscal Year 2025/2026 Remaining Obligations		**($660,158.25)**
September 1, 2026 Interest Payment	($33,653.06)	
September 1, 2026 Principal Payment	(548,881.48)	
Direct Construction of Authorized Facilities	(77,623.71)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($756,779.00)**
Administrative Expense Budget	($22,800.00)	
Anticipated Special Tax Delinquencies [1]	(5,168.50)	
March 1, 2027 Interest Payment	(5,725.24)	
March 1, 2027 Principal Payment	(71,352.01)	
September 1, 2027 Interest Payment	(46,752.97)	
September 1, 2027 Principal Payment	(538,525.73)	
Direct Construction of Authorized Facilities	(137,806.56)	
Fiscal Year 2026/2027 Special Tax Requirement		**$756,779.00**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 0.68%.

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 finance 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	$5,508.31
Consultant/Trustee Expenses	12,000.00
County Tax Collection Fees	291.69
Contingency for Legal	5,000.00
Total Expenses	**$22,800.00**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2002-1 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. 2002-1.

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 1st of the prior Fiscal Year. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially classified as Developed Property.

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

Initial Tax Year	Land Use	Number of Units
2002/2003	Residential Property	87
2003/2004	Residential Property	450
2004/2005	Residential Property	20
Total		**557**

Building Permits have been issued for 557 Units by the City within CFD No. 2002-1. According to the County Assessor, all property zoned for residential development within CFD No. 2002-1 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2002-1.

Fiscal Year 2026/2027
Special Tax Classification

Tax Class	Land Use	Number of Units/Acres
1	Residential Property	70 Units
2	Residential Property	63 Units
3	Residential Property	39 Units
4	Residential Property	40 Units
5	Residential Property	93 Units
6	Residential Property	116 Units
7	Residential Property	84 Units
8	Residential Property	52 Units
Subtotal Residential Property		*557 Units*
9	Non-Residential Property	0.00 Acres
Subtotal Non- Residential Property		*0.00 Acres*
Total		**557 Units**

VII. Fiscal Year 2026/2027 Special Tax Levy

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

Based on the Special Tax Requirement listed in Section V, CFD No. 2002-1 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The Assigned Annual Special Tax rate for Developed Property does not escalate. 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. 2002-1 can be found on the table below.

Fiscal Year 2026/2027
Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1 - Residential Property	2,801 Sq. Ft. or Greater	70 Units	$1,690.00 Per Unit	$118,300.00
2 - Residential Property	2,601 Sq. Ft. to 2,800 Sq. Ft.	63 Units	$1,647.00 Per Unit	103,761.00
3 - Residential Property	2,301 Sq. Ft. to 2,600 Sq. Ft.	39 Units	$1,456.00 Per Unit	56,784.00
4 - Residential Property	2,101 Sq. Ft. to 2,300 Sq. Ft.	40 Units	$1,421.00 Per Unit	56,840.00
5 - Residential Property	1,851 Sq. Ft. to 2,100 Sq. Ft.	93 Units	$1,334.00 Per Unit	124,062.00
6 - Residential Property	1,651 Sq. Ft. to 1,850 Sq. Ft.	116 Units	$1,221.00 Per Unit	141,636.00
7 - Residential Property	1,501 Sq. Ft. to 1,650 Sq. Ft.	84 Units	$1,169.00 Per Unit	98,196.00
8 - Residential Property	1,501 Sq. Ft. or Less	52 Units	$1,100.00 Per Unit	57,200.00
9 - Non-Residential Property [1]	N/A	0.00 Acres	$0.00 Per Acre	0.00
Total		**557 Units**		**$756,779.00**

[1] Non-Residential Properties are levied at $0.00 per Acre due to sufficient Special Tax Levy coverage from Residential Property. The Assigned Annual Special Tax Rate per the RMA is $11,998.00 per Acre.

https://calschools.sharepoint.com/cfs/unregulated/moreno valley/developer revenue/cfd admin/cfd no. 2002-1/fy 2026-27/moreno valley usd_cfd2002-1_fy20262027_specialtaxreport.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR
MORENO VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2002-1

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within Community Facilities District No. 2002-1 ("CFD No. 2002-1") of the Moreno Valley Unified School District ("School District") and collected each Fiscal Year commencing in Fiscal Year 2002-2003, in an amount determined by the School District, through the application of the Rate and Method of Apportionment as described below. All of the real property within–CFD No. 2002-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the 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 land area shown on the applicable final map, parcel map, condominium plan, or other recorded County map.

"Act" means the Mello-Roos Community 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 the following actual or reasonably estimated costs directly related to the administration of CFD No. 2002-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the School District or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the School District, CFD No. 2002-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the School District, CFD No. 2002-1 or any designee thereof of complying with School District, CFD No. 2002-1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the School District, CFD No. 2002-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the School District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the School District or CFD No. 2002-1 for any other administrative purposes of CFD No. 2002-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.

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

"Assigned Special Tax" means the Special Tax for each Assessor's Parcel of Developed Property, as determined in accordance with Section C below.

"Backup Special Tax" means the Special Tax applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C below.

"Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2002-1 under the Act which are secured by Special Taxes.

"CFD No. 2002-1" means the Moreno Valley Unified School District Community Facilities District No. 2002-1.

"City" means the City of Moreno Valley.

"County" means the County of Riverside.

"Developed Floor Area" means the total building square footage of the building(s) located on an Assessor's Parcel, measured from outside wall to outside wall, exclusive of overhangs, porches, patios, garages, carports, or similar spaces attached to the building. The determination of Developed Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Developed Property" means, for each Fiscal Year, all Taxable Property, exclusive of Taxable Public Property, Taxable Property Owner Association Property and Taxable Religious Property for which a building permit for new construction was issued prior to May 1st of the prior Fiscal Year.

"Final Map" means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq*.) or recordation of a condominium plan pursuant to California Civil Code 1352 that creates individual lots for which building permits may be issued without further subdivision.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

"Land Use Category" means any of the categories listed in Table 1.

"Maximum Special Tax" means the Maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessor Parcels of Developed Property for which a building permit was issued for any type of non-residential use.

"Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture.

"Proportionately" means, for Developed Property, that the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Assessor's Parcels of Developed Property whose Maximum Special Tax is derived by the application of the Backup Special Tax. For Undeveloped Property, Taxable Public Property, Taxable Property Owner Association Property and Taxable Religious Property "Proportionately" means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor's Parcels of Undeveloped Property, Taxable Public Property, Taxable Property Owner Association Property, and Taxable Religious Property.

"Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2002-1 that is owned by or irrevocably dedicated to a property owner association, including any master or sub-association as of January 1st of the prior Fiscal Year.

"Public Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2002-1 that is (i) used for rights-of-way or any other purpose and is owned by or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency as of January 1st of the prior Fiscal Year or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement as of January 1st of the prior Fiscal Year, provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

"Religious Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2002-1 for which the owner notifies School District prior to May 1 of the prior Fiscal Year that it is used primarily as a place of worship and which School District confirms is exempt from *ad valorem* property taxes because it is owned by a religious organization as of January 1st of the prior Fiscal Year. Religious Property, without limitation, does not include any Assessor's Parcels used for religious schools, day care, or congregate care facilities.

"Residential Property" means all Assessor Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"School District" means the Moreno Valley Unified School District.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property in accordance with Section D.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2002-1 to: (i) pay debt service on all Outstanding Bonds due in the calendar year that commences in such Fiscal Year; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of CFD No. 2002-1 facilities eligible under the Act so long as the inclusion of such amount does not cause an increase in the Special Tax attributable to Undeveloped Property; (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate of Special Taxes levied in the previous Fiscal Year, less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the Superintendent of Business Services pursuant to the Indenture.

"State" means the State of California.

"Superintendent of Business Services" means the Superintendent of Business Services of the Moreno Valley Unified School District or his or her designee.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2002-1 which have not been prepaid pursuant to Section H or, which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section E below.

"Taxable Religious Property" means all Assessor's Parcels of Religious Property that are not exempt pursuant to Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Religious Property, Taxable Public Property or Taxable Property Owner Association Property as of January 1st of the prior Fiscal Year.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2002-1 shall be classified as Developed Property, Taxable Religious Property, Taxable Public Property, Taxable Property Owner Association Property, or Undeveloped Property, and shall be subject to Special Taxes

in accordance with this rate and method of apportionment determined pursuant to Sections C and D below.

Assessor Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property. An Assessor Parcel of Residential Property shall further be classified to its appropriate Land Use Category based on the Developed Floor Area of such Assessor Parcel.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for each Assessor's Parcel of Residential Property that is classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

The Maximum Special Tax for each Assessor Parcel of Non-Residential Property shall be the Assigned Special Tax described in Table 1.

b. Assigned Special Tax

The Assigned Special Tax for each Assessor Parcel of Developed Property is shown in Table 1 below.

TABLE 1

Assigned Special Taxes for Developed Property

Land Use Category	Taxable Unit		Assigned Special Tax Per Taxable Unit
1 - Residential Property	D/U	2,801 sq. ft. or greater	$1,690
2 - Residential Property	D/U	2,601 sq. ft. to 2,800 sq. ft.	$1,647
3 - Residential Property	D/U	2,301 sq. ft. to 2,600 sq. ft.	$1,456
4 - Residential Property	D/U	2,101 sq. ft. to 2,300 sq. ft.	$1,421
5 - Residential Property	D/U	1,851 sq. ft. to 2,100 sq. ft.	$1,334
6 - Residential Property	D/U	1,651 sq. ft. to 1,850 sq. ft.	$1,221
7 - Residential Property	D/U	1,501 sq. ft. to 1,650 sq. ft.	$1,169
8 - Residential Property	D/U	1,500 sq. ft. or less	$1,100
9 - Non - Residential Property	Acre	N/A	$11,988

c. Backup Special Tax

When a Final Map is recorded within CFD 2002-1, the Backup Special Tax for the Assessor Parcels of Residential Property within such Final Map area shall be determined. The owner of the property within the Final Map area shall provide the Superintendent of Business Services a copy of the recorded Final Map and a listing of the square footage of each residential lot within such Final Map.

For Assessor Parcels of Residential Property within a Final Map, the Backup Special Tax shall be determined by multiplying $11,988 by the total Acreage of Taxable Property excluding the Acreage associated with Non-Residential Property, Taxable Religious Property, Taxable Public Property and Taxable Property Owner's Association Property in such Final Map and dividing such amount by the number of Assessor Parcels that are or are expected to be Residential Property (i.e., the number of residential lots) within such 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 Special Tax for each Assessor's Parcel of Residential Property in such Final Map area that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup 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 total Acreage of Taxable Property excluding the Acreage associated with Non-Residential Property, Taxable Religious Property, Taxable Public Property, and Taxable Property Owner Association Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the Superintendent of Business Services.

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

2. Undeveloped Property, Taxable Public Property, Taxable Property Owner Association Property and Taxable Religious Property

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Taxable Religious Property, Taxable Public Property, and Taxable Property Owner Association Property within CFD 2002-1 shall be $11,988 per Acre.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2002-2003 and for each following Fiscal Year, the School District shall levy the Special Tax as follows:

First: The Special Tax shall be levied on each Assessor's Parcel of Developed Property at the applicable Assigned Special Tax;

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Religious Property, Taxable Public Property and Taxable Property Owner Association Property up to the Maximum Special Tax for Taxable Religious Property, Taxable Public Property or Taxable Property Owner Association Property.

E. EXEMPTIONS

No Special Tax shall be levied on up to 45.27 Acres of Religious Property, Public Property and Property Owner Association Property. Tax-exempt status will be irrevocably assigned by the Superintendent of Business Services in the chronological order in which property becomes Religious Property, Public Property or Property Owner Association Property. Religious Property, Public Property or Property Owner Association Property that is not exempt from Special Taxes under this section shall be subject to the levy of the Special Tax and shall be taxed Proportionately as part of the fourth step in Section D above, at up to 100% of the applicable Maximum Special Tax for Taxable Religious Property, Taxable Public Property or Taxable Property Owner Association Property, if such property does not prepay the Special Tax pursuant to Section H.1.

F. REVIEW/APPEAL COMMITTEE

The School District shall establish as part of the proceedings and administration of CFD No. 2002-1 a special three-member Review/Appeal Committee. Any landowner or resident who feels that the amount of the Special Tax, as to their Assessor's Parcel, is in error, may file a notice with the Review/Appeal Committee appealing the amount of the Special Tax levied on such Assessor Parcel provided such appeal may relate to the Special Tax levy for no more than the three most recent Fiscal Years. The Review/Appeal Committee shall interpret this

Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the Review/Appeal Committee shall be final and binding as to all persons.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2002-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definitions applies to this Section H:

"Outstanding Bonds" means all previously issued bonds issued and secured by the levy of Special Taxes, which will remain outstanding after the first interest and/or principal payment date following the current Fiscal Year, excluding bonds to be redeemed at a later date with the proceeds of prior prepayments of Maximum Special Taxes.

1. Prepayment in Full

The Maximum Special Tax obligation may only be prepaid and permanently satisfied by an Assessor's Parcel of Developed Property, Undeveloped Property for which a building permit has been issued, Religious Property, Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to Section E. The Maximum Special Tax obligation applicable to such Assessor's Parcel may be fully prepaid and the obligation of the Assessor's Parcel to pay the Special Tax permanently satisfied as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Maximum Special Tax obligation shall provide the Superintendent of Business Services with written notice of intent to prepay, and within 5 days of receipt of such notice, the Superintendent of Business Services shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2002-1 in calculating the proper amount of a prepayment. Within 15 days of receipt of such non-refundable deposit, the Superintendent of Business Services shall notify such owner of the prepayment amount of such Assessor's Parcel.

a) The prepayment amount for an Assessor's Parcel will be equal to the present value of the Assigned Special Tax of such Assessor's Parcel and the amount determined pursuant to Section H.1.c., if applicable, using a discount rate equal to the weighted average interest rate on the Outstanding Bonds and the remaining term for which the Special Tax may be levied pursuant to Section I.

b) A reasonable administrative fee (net of the non-refundable deposit) for determining such prepayment and the call premium, if any, as provided in the bond indenture shall

be added to the amount determined in Section H.1.a. at the date of prepayment to determine the total prepayment amount due. The total prepayment amount shall be distributed in accordance with the Indenture.

c) If at the date of the prepayment calculation the Assessor's Parcel seeking prepayment is being levied all or a portion of the Backup Special Tax as a result of the total Residential Property units within CFD No. 2002-1 at buildout being less than the total estimated residential units that were assumed when the Bonds were issued as determined by the Superintendent of Business Services, that portion of the Backup Special Tax being levied in excess of the Assigned Special Tax for such Assessor's Parcel shall be added to the Assigned Special Tax in Section H.1.a. for purposes of calculating the prepayment amount.

Upon cash payment of the prepayment amount due pursuant to Section H.1.b. and upon owner providing confirmation from the County to the Superintendent of Business Services that the current Fiscal Year's Special Tax levy for such Assessor's Parcel has been paid, the School District shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Maximum Special Taxes that may be levied on Taxable Property both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

2. Prepayment in Part

The Maximum Special Tax on 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 partially prepaid, provided an Assessor's Parcel of Developed Property may only be partially prepaid prior to or concurrent with the close of escrow of a sale to the initial homebuyer. The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = (P_E \times F) + G$$

These terms have the following meaning:

PP = the partial prepayment amount
P_E = the prepayment amount calculated according to Section H.1.a. and the call premium, if any, as determined by Section H.1.b.
F = the percent by which the owner of the Assessor Parcel(s) is partially prepaying the Maximum Special Tax.
G = the administrative fee determined in Section H.1.b.

The owner of an Assessor's Parcel who desires to partially prepay the Maximum Special Tax shall notify the Superintendent of Business Services of (i) such owner's intent to partially

prepay the Maximum Special Tax, and (ii) the percentage by which the Maximum Special Tax shall be prepaid, and within 5 days of receipt of such notice, the Superintendent of Business Services shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2002-1 in calculating the proper amount of a partial prepayment. Within 15 days of receipt of such non-refundable deposit, the Superintendent of Business Services shall notify such owner of the partial prepayment amount of such Assessor's Parcel.

With respect to any Assessor's Parcel that is partially prepaid, the Superintendent of Business Services shall (i) distribute the funds remitted to it according to the Indenture, and (ii) indicate in the records of CFD No. 2002-1 that there has been a partial prepayment of the Maximum Special Tax and that a portion of the Maximum Special Tax equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax shall continue to be authorized to be levied on such Assessor's Parcel pursuant to Section D.

I. TERM OF THE SPECIAL TAX

The Special Tax shall be levied annually on all Assessor's Parcels of Taxable Property until the Fiscal Year 2037-38.

Exhibit B

CFD Boundary Map

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT RIVERSIDE COUNTY STATE OF CALIFORNIA

(1) FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF TRUSTEES OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT THIS _____ DAY OF _____, 200_.

_____
CLERK OF THE BOARD OF TRUSTEES

(2) I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT, RIVERSIDE COUNTY, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF TRUSTEES OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT AT A REGULAR MEETING THEREOF HELD ON THE _____ DAY OF _____, 200_, BY ITS RESOLUTION NO. _____

_____
CITY CLERK

(3) FILED THIS _____ DAY OF _____, 200_, ON THE HOUR OF _____ O'CLOCK __ M., IN BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____, AND AS INSTRUMENT NO. _____, BY THE OFFICE OF THE COUNTY RECORDER OF RIVERSIDE COUNTY, STATE OF CALIFORNIA.

_____, COUNTY RECORDER OF RIVERSIDE COUNTY

BY: _____
DEPUTY

THE FOLLOWING ASSESSOR PARCEL NUMBERS ARE WITHIN COMMUNITY FACILITIES DISTRICT NO. 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT:

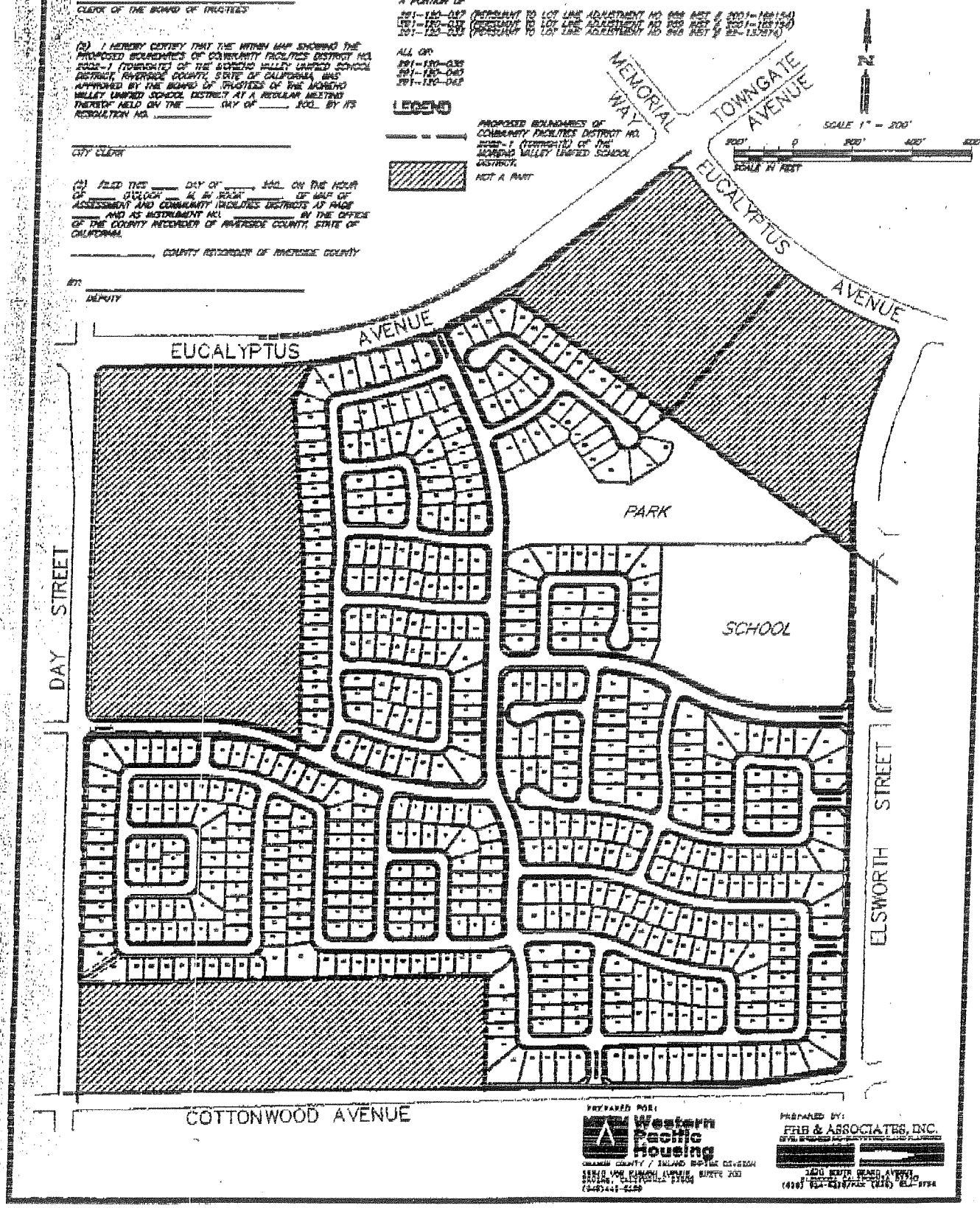
A PORTION OF:
291-130-017 (PURSUANT TO LOT LINE ADJUSTMENT NO. 998 RECT # 2001-168154)
291-130-018 (PURSUANT TO LOT LINE ADJUSTMENT NO. 998 RECT # 2001-168156)
291-130-019 (PURSUANT TO LOT LINE ADJUSTMENT NO. 998 RECT # 2001-139974)

ALL OF:
291-130-035
291-130-045
291-130-046

LEGEND

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT.

NOT A PART



PREPARED FOR:
Western Pacific Housing
ORANGE COUNTY / INLAND EMPIRE DIVISION
3200 W. FIGUEROA AVENUE, SUITE 220
SANTA ANA, CALIFORNIA 92704
(949) 440-6200

PREPARED BY:
FRANCISCO & ASSOCIATES, INC.
SPECIAL TAX CONSULTANTS
1450 SOUTH BEACH AVENUE
FULLERTON, CALIFORNIA 92833
(949) 854-8300/FAX (949) 854-8304

COPY

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT RIVERSIDE COUNTY STATE OF CALIFORNIA

(1) FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF TRUSTEES OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT THIS 15TH DAY OF Jan. 2002

Nancy Baugh
CLERK OF THE BOARD OF TRUSTEES

(2) I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT, RIVERSIDE COUNTY, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF TRUSTEES OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT AT A REGULAR MEETING THEREOF HELD ON THE 15TH DAY OF Jan. 2002 BY ITS RESOLUTION NO. 2001-02-43

Nancy Baugh
CLERK OF THE BOARD OF TRUSTEES

(3) FILED THIS 18TH DAY OF JAN., 2002 ON THE HOUR OF 8:__ O'CLOCK A. M. IN BOOK 50 OF MAP OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 56 AND AS INSTRUMENT NO 2002-032768 IN THE OFFICE OF THE COUNTY RECORDER OF RIVERSIDE COUNTY, STATE OF CALIFORNIA FEE: $6.00

COUNTY RECORDER OF RIVERSIDE COUNTY

BY: A. Robinson Jr.
DEPUTY

THE FOLLOWING ASSESSOR PARCEL NUMBERS ARE WITHIN COMMUNITY FACILITIES DISTRICT NO. 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT

A PORTION OF
291-120-027 (PERSUANT TO LOT LINE ADJUSTMENT NO 989 INST # 2001-169154)
291-120-032 (PERSUANT TO LOT LINE ADJUSTMENT NO 989 INST # 2001-169154)
291-120-033 (PERSUANT TO LOT LINE ADJUSTMENT NO 848 INST # 92-137874)

ALL OF
291-120-036
291-120-040
291-120-045

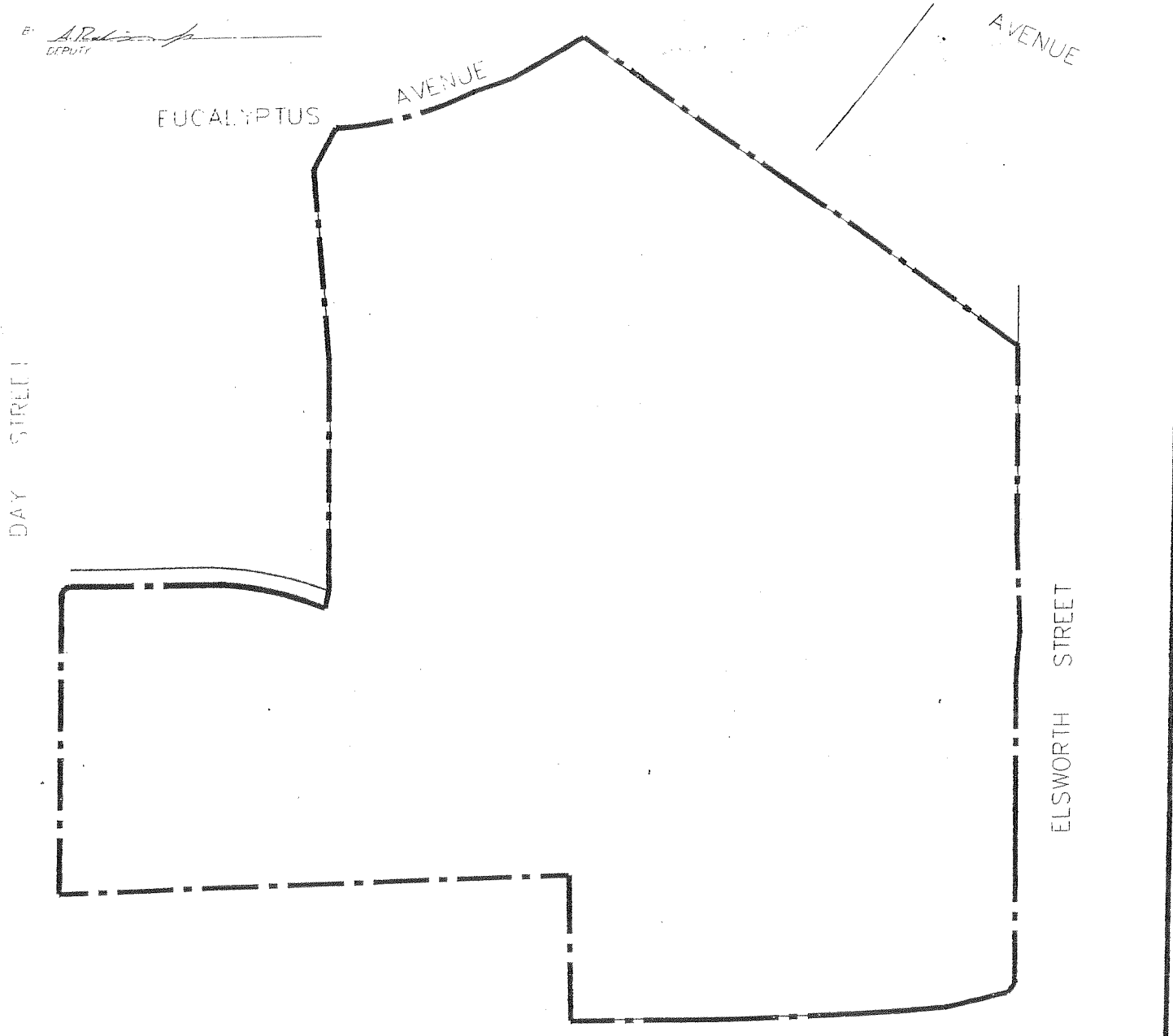
LEGEND

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO 2002-1 (TOWNGATE) OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT

N

SCALE 1" = 200'

200' 0 200' 400' 600'
SCALE IN FEET



PREPARED FOR:
Western Pacific Housing
ORANGE COUNTY / INLAND EMPIRE DIVISION

PREPARED BY:
PHB & ASSOCIATES, INC.
CIVIL ENGINEERING · SURVEYING · LAND PLANNING

Exhibit C

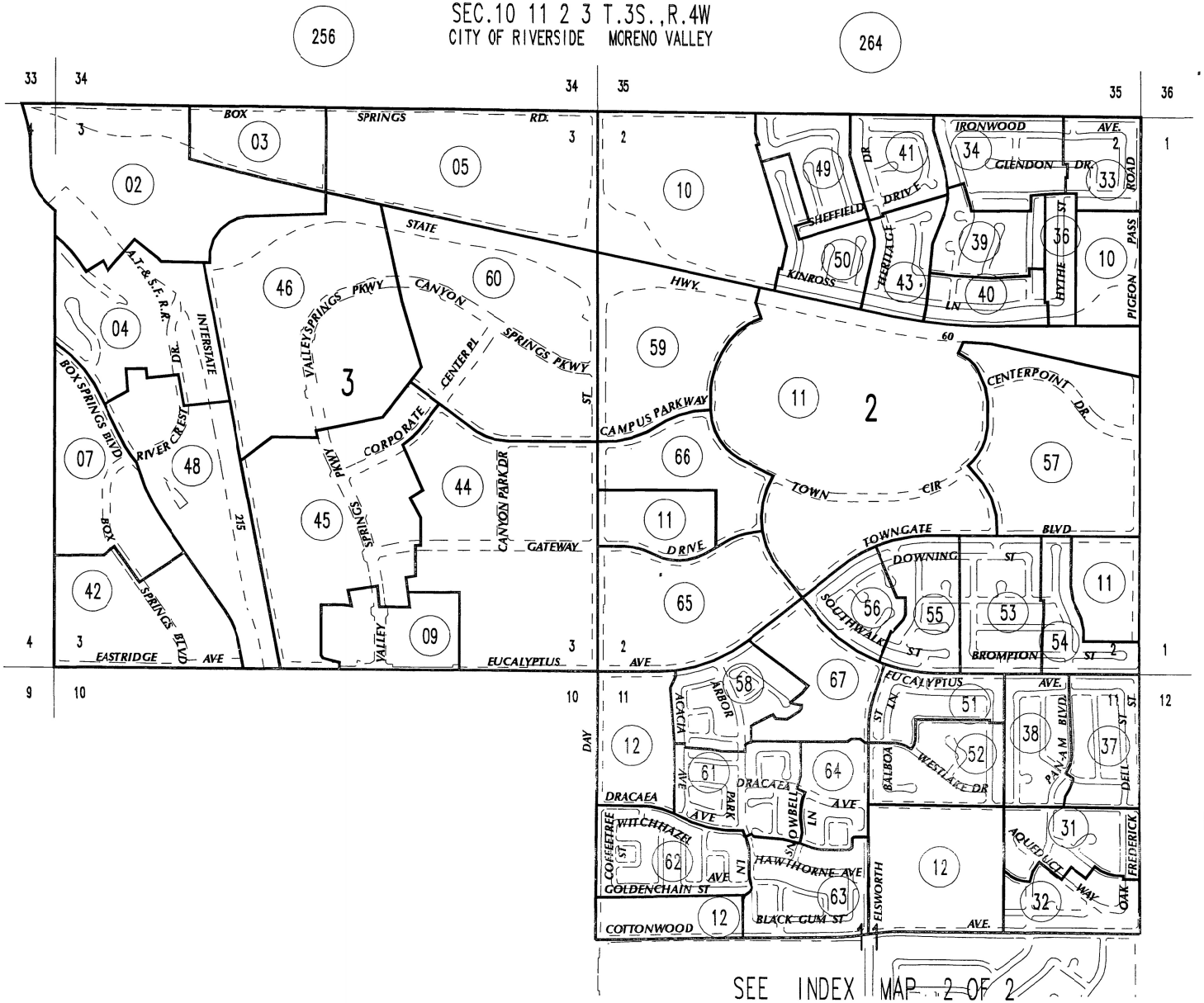
Assessor's Parcel Maps

FEB 06 2008

SEC.10 11 2 3 T.3S.,R.4W
CITY OF RIVERSIDE MORENO VALLEY

291

MAP INDEX 1 OF 2



SEE INDEX MAP 2 OF 2

1" = 1000'
ANGLE = 0

DATE	OLD NUMBER	NEW NUMBER
01/02	6	45-47
01/02	8	9,42-48
01/02	35	?
05/02	47	60

ASSESSOR'S MAP BK291
Riverside County, Calif.

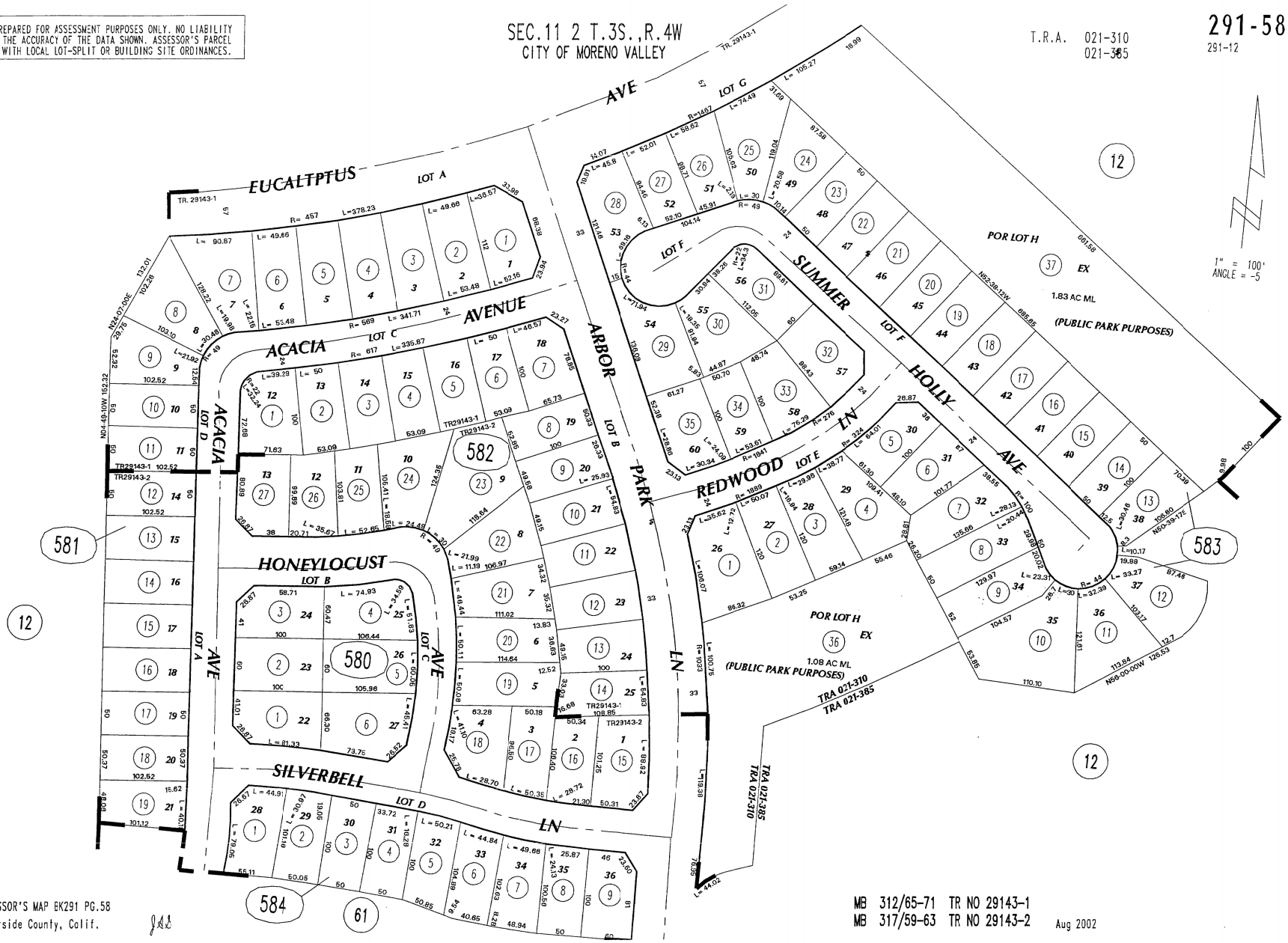
Jan 2008

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 2 T.3S.,R.4W
CITY OF MORENO VALLEY

T.R.A. 021-310
021-385

291-58
291-12



ASSESSOR'S MAP BK291 PG.58
Riverside County, Calif.

MB 312/65-71 TR NO 29143-1
MB 317/59-63 TR NO 29143-2

Aug 2002

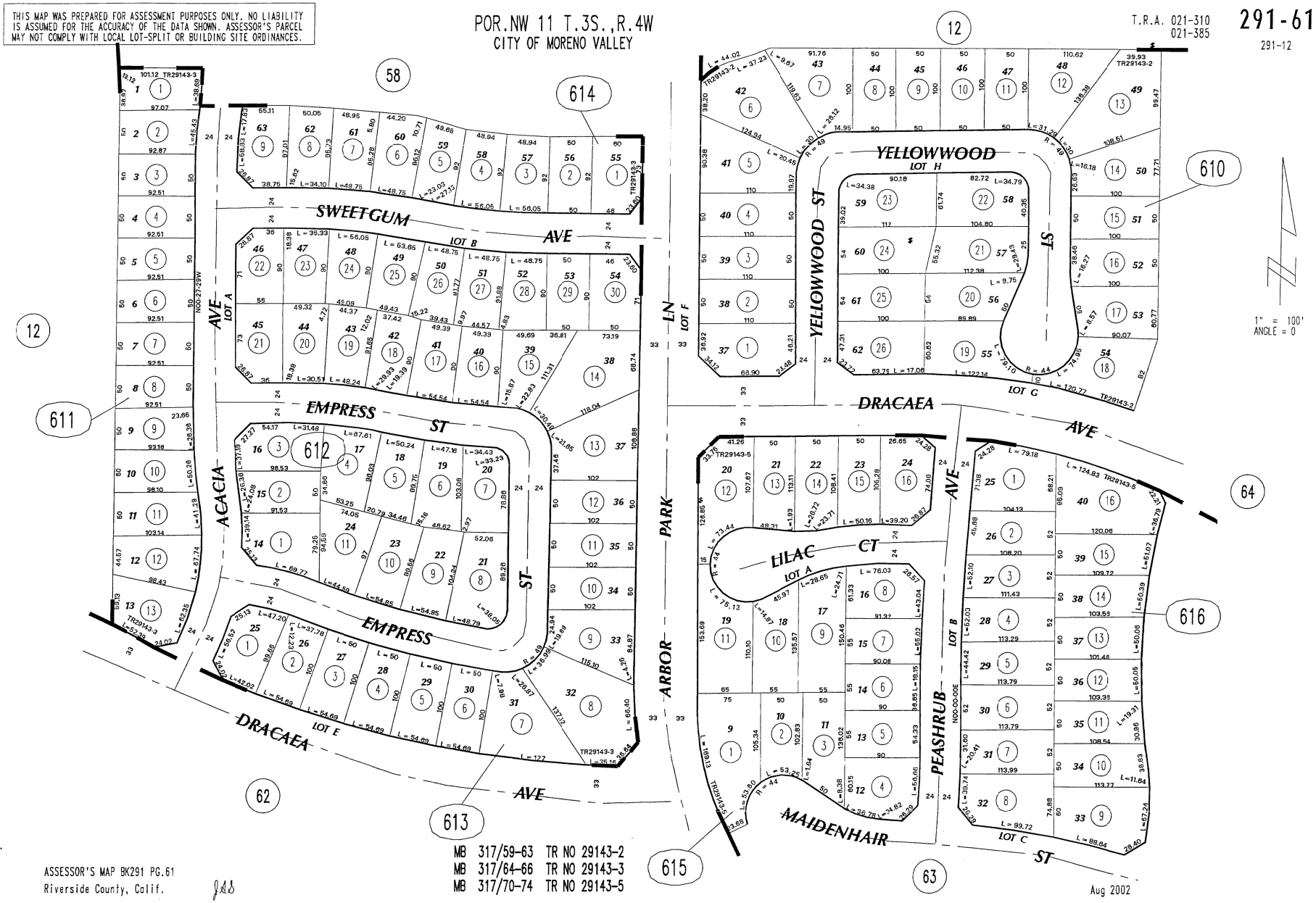
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

POR.NW 11 T.3S.,R.4W
CITY OF MORENO VALLEY

T.R.A. 021-310
021-385

291-61

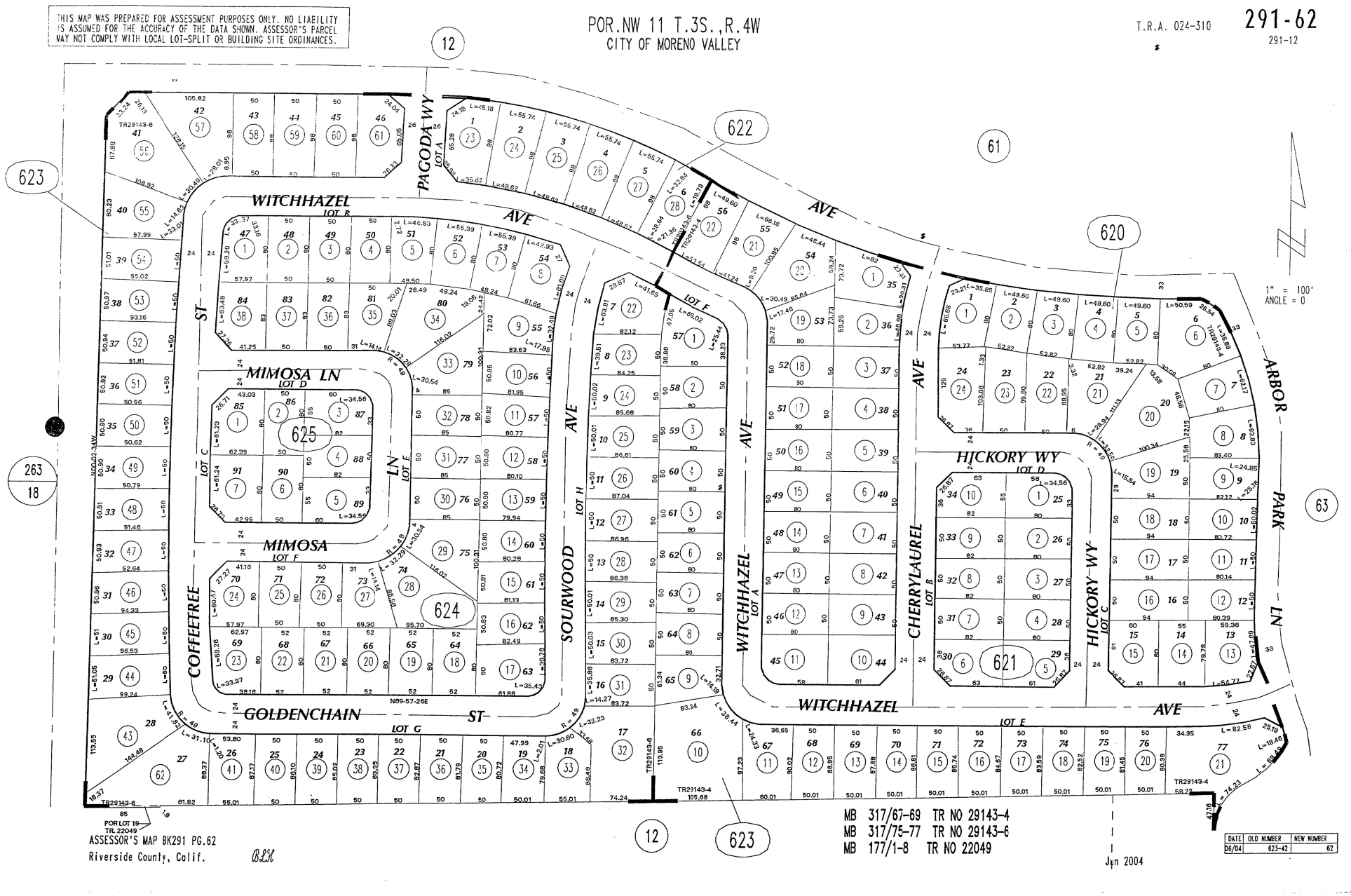
291-12



MB 317/59-63 TR NO 29143-2
MB 317/64-66 TR NO 29143-3
MB 317/70-74 TR NO 29143-5

ASSESSOR'S MAP BK291 PG.61
Riverside County, Calif.

Aug 2002


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.
POR.NW 11 T.3S.,R.4W
CITY OF MORENO VALLEY
T.R.A. 024-310
291-62
291-12
12
622
61
623
620
63
263
18
PAGODA WY
LOT A
WITCHHAZEL AVE
LOT B
MIMOSA LN
LOT D
MIMOSA
LOT F
COFFEETREE ST
LOT C
LOT E
SOURWOOD AVE
LOT H
WITCHHAZEL AVE
LOT A
CHERRYLAUREL AVE
LOT B
HICKORY WY
LOT D
HICKORY WY
LOT C
ARBOR PARK LN
GOLDENCHAIN ST
LOT G
WITCHHAZEL AVE
LOT E
625
624
621
TR29143-6
TR29143-4
1" = 100'
ANGLE = 0
N89-57-26E
POR LOT 19
TR. 22049
ASSESSOR'S MAP BK291 PG.62
Riverside County, Calif.
MB 317/67-69 TR NO 29143-4
MB 317/75-77 TR NO 29143-6
MB 177/1-8 TR NO 22049
Jun 2004
DATE | OLD NUMBER | NEW NUMBER
06/04 | 623-42 | 62


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.
POR. NW 11 T.3S., R.4W
CITY OF MORENO VALLEY
T.R.A. 021-310
291-63
291-12
1" = 100'
ANGLE = 0
MAIDENHAIR LOT C
SNOWBELL LN LOT D
CRABAPPLE ST LOT H
LARCH ST LOT I
HAWTHORN LOT B
AVE
ARBOR
PARK
LN
WITCHHAZEL
GLORYBOWER ST LOT H
LOT G
LOT F
LOT E
LOT I
LOT J
BLACK GUM ST
COTTONWOOD AVE
FRINGE ST LOT D
ELSWORTH
HAWTHORN AVE LOT C
61
630
631
64
636
62
632
633
634
635
12
TR29143-5
TR29143
MB 334/80-84 TR NO 29143 (AMENDED)
MB 317/70-74 TR NO 29143-5
DATA: MB 317/78-82
ASSESSOR'S MAP BK291 PG.63
Riverside County, Calif.
DATE | OLD NUMBER | NEW NUMBER
03/04 | 631-14-16 | 27-29
03/04 | 632-6-10 | 11-15
03/04 | 633-1-12 | 13-24
03/04 | 635-1-20 | 21-40
Apr 2004
11

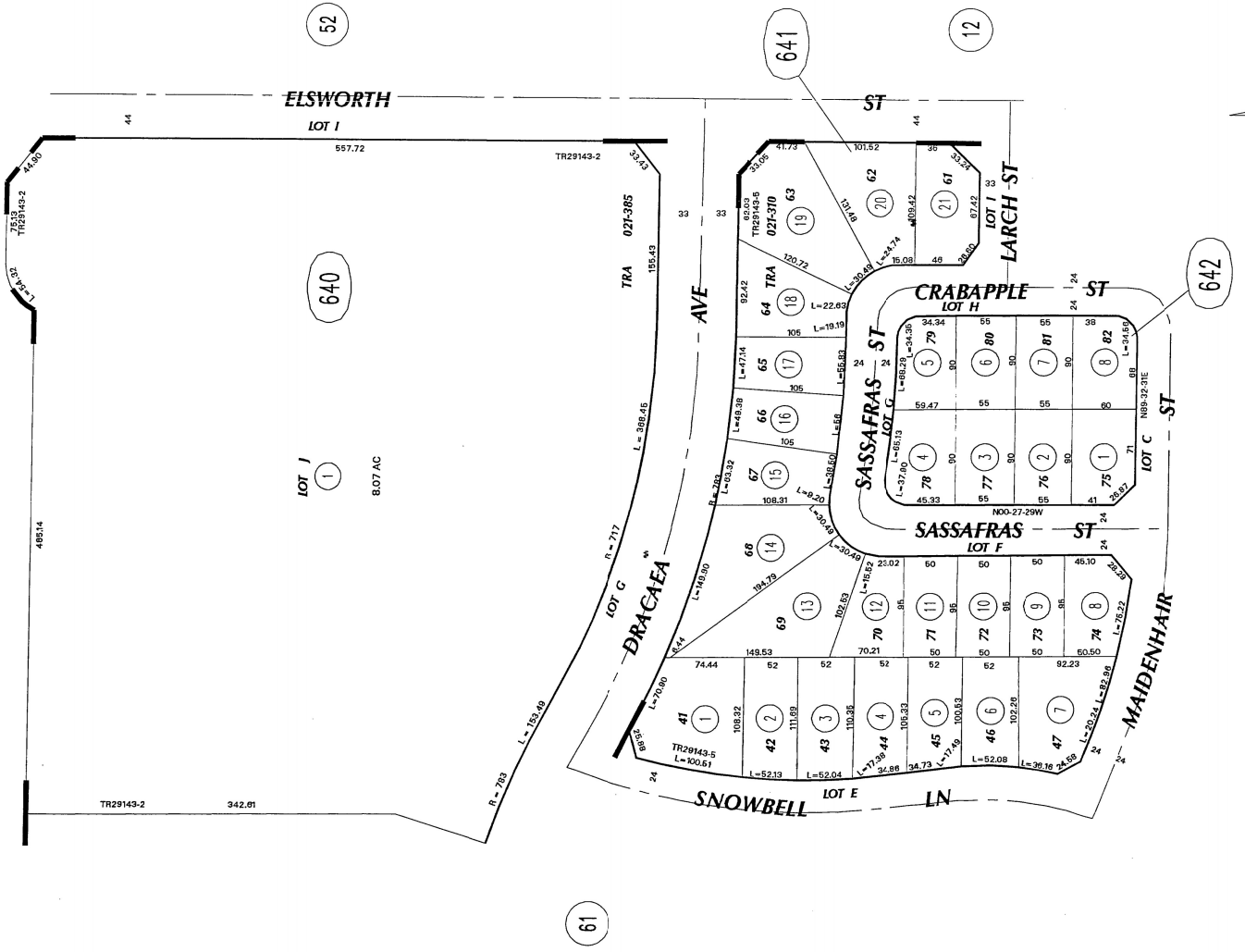
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

POR.NW 11 T.3S.,R.4W
CITY OF MORENO VALLEY

T.R.A. 021-310
021-385

291-64
291-12

1" = 100'
ANGLE = 90



ASSESSOR'S MAP BK291 PG.64
Riverside County, Calif.

MB 317/59-63 TR NO 29143-2
MB 317/70-74 TR NO 29143-5

Aug 2002

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AUG 18 2009

SEC 11 2 T3S R 4W

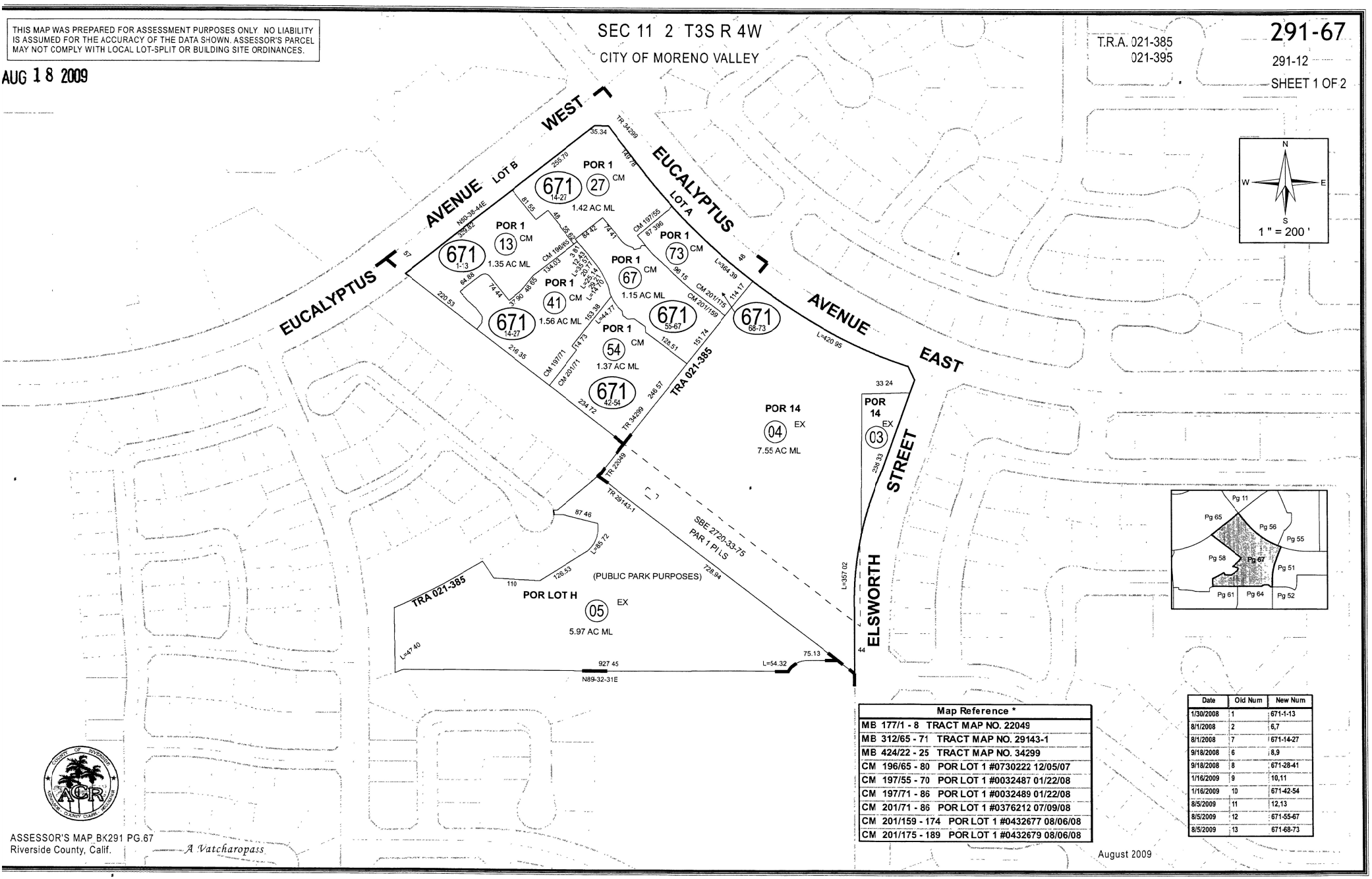
CITY OF MORENO VALLEY

T.R.A. 021-385
021-395

291-67

291-12

SHEET 1 OF 2



Map Reference *
MB 177/1 - 8 TRACT MAP NO. 22049
MB 312/65 - 71 TRACT MAP NO. 29143-1
MB 424/22 - 25 TRACT MAP NO. 34299
CM 196/65 - 80 POR LOT 1 #0730222 12/05/07
CM 197/55 - 70 POR LOT 1 #0032487 01/22/08
CM 197/71 - 86 POR LOT 1 #0032489 01/22/08
CM 201/71 - 86 POR LOT 1 #0376212 07/09/08
CM 201/159 - 174 POR LOT 1 #0432677 08/06/08
CM 201/175 - 189 POR LOT 1 #0432679 08/06/08

Date	Old Num	New Num
1/30/2008	1	671-1-13
8/1/2008	2	6,7
8/1/2008	7	671-14-27
9/18/2008	6	8,9
9/18/2008	8	671-28-41
1/16/2009	9	10,11
1/16/2009	10	671-42-54
8/5/2009	11	12,13
8/5/2009	12	671-55-67
8/5/2009	13	671-68-73

ASSESSOR'S MAP BK291 PG.67
Riverside County, Calif.

A Vatcharopass

August 2009

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

AUG 18 2009

SEC 11 2 T 3S R 4W

CITY OF MORENO VALLEY

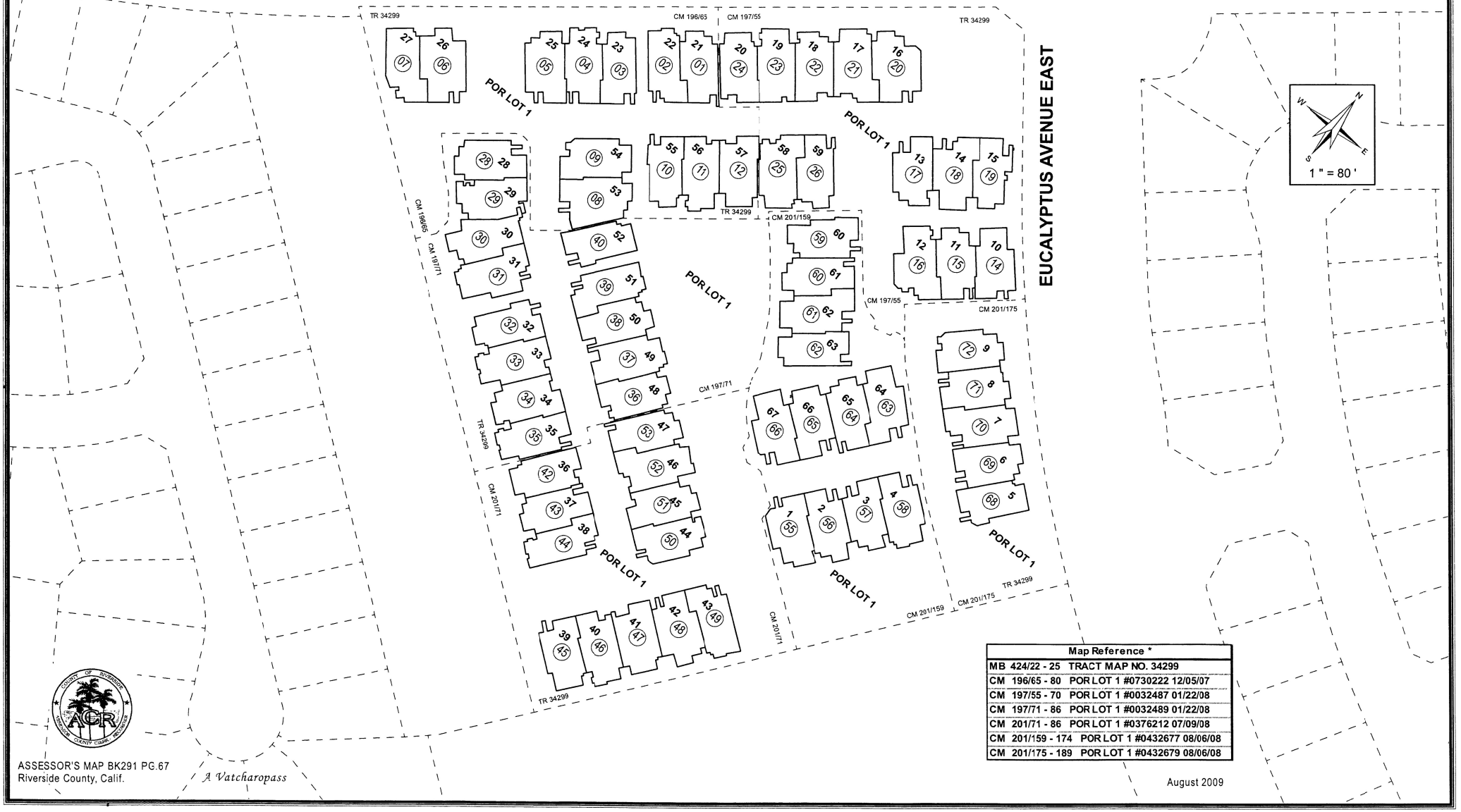
T.R.A. 021-395

291-671

FLOOR 1

SHEET 2 OF 2

EUCALYPTUS AVENUE WEST



Map Reference *
MB 424/22 - 25 TRACT MAP NO. 34299
CM 196/65 - 80 POR LOT 1 #0730222 12/05/07
CM 197/55 - 70 POR LOT 1 #0032487 01/22/08
CM 197/71 - 86 POR LOT 1 #0032489 01/22/08
CM 201/71 - 86 POR LOT 1 #0376212 07/09/08
CM 201/159 - 174 POR LOT 1 #0432677 08/06/08
CM 201/175 - 189 POR LOT 1 #0432679 08/06/08

ASSESSOR'S MAP BK291 PG.67
Riverside County, Calif.

A Vatcharopass

August 2009

Exhibit D

Special Tax Revenue Bonds Series 2024A

Debt Service Schedule

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Special Tax Revenue Bonds Series 2024A
Debt Service Schedule

Period	Special Tax Revenue Bonds Series 2024A			
	Principal	Interest	Debt Service	Total Semi-Annual Debt Service
3/1/2024	$0.00	$0.00	$0.00	**$666,234.17**
9/1/2024	$658,120.72	$8,113.45	$666,234.17	
3/1/2025	$83,345.94	$2,157.49	$85,503.43	**$663,405.65**
9/1/2025	$557,599.05	$20,303.17	$577,902.22	
3/1/2026	$76,939.43	$4,045.34	$80,984.77	**$663,519.31**
9/1/2026	$548,881.48	$33,653.06	$582,534.54	
3/1/2027	$71,352.01	$5,725.24	$77,077.25	**$662,355.95**
9/1/2027	$538,525.73	$46,752.97	$585,278.70	
3/1/2028	$64,418.83	$7,013.83	$71,432.66	**$661,822.08**
9/1/2028	$530,481.04	$59,908.38	$590,389.42	
3/1/2029	$59,650.50	$8,272.88	$67,923.38	**$662,398.50**
9/1/2029	$521,617.26	$72,857.86	$594,475.12	
3/1/2030	$52,571.11	$8,951.56	$61,522.67	**$663,107.15**
9/1/2030	$515,503.17	$86,081.31	$601,584.48	
3/1/2031	$46,983.69	$9,564.22	$56,547.91	**$662,966.88**
9/1/2031	$507,458.48	$98,960.49	$606,418.97	
3/1/2032	$40,577.18	$9,731.29	$50,308.47	**$662,448.15**
9/1/2032	$500,232.88	$111,906.80	$612,139.68	
3/1/2033	$259,058.80	$72,237.55	$331,296.35	**$667,151.10**
9/1/2033	$259,058.80	$76,795.95	$335,854.75	
3/1/2034	$252,330.00	$79,297.50	$331,627.50	**$666,918.50**
9/1/2034	$251,657.12	$83,633.88	$335,291.00	
3/1/2035	$245,601.20	$86,121.75	$331,722.95	**$667,083.43**
9/1/2035	$244,928.32	$90,432.16	$335,360.48	
3/1/2036	$238,872.40	$92,694.05	$331,566.45	**$666,744.27**
9/1/2036	$238,199.52	$96,978.30	$335,177.82	
3/1/2037	$232,143.60	$99,004.65	$331,148.25	**$666,850.50**
9/1/2037	$232,143.60	$103,558.65	$335,702.25	
3/1/2038	$226,087.68	$105,352.80	$331,440.48	**$666,440.48**
9/1/2038	$225,414.80	$109,585.20	$335,000.00	
Total	**$8,279,754.34**	**$1,689,691.78**	**$9,969,446.12**	**$9,969,446.12**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

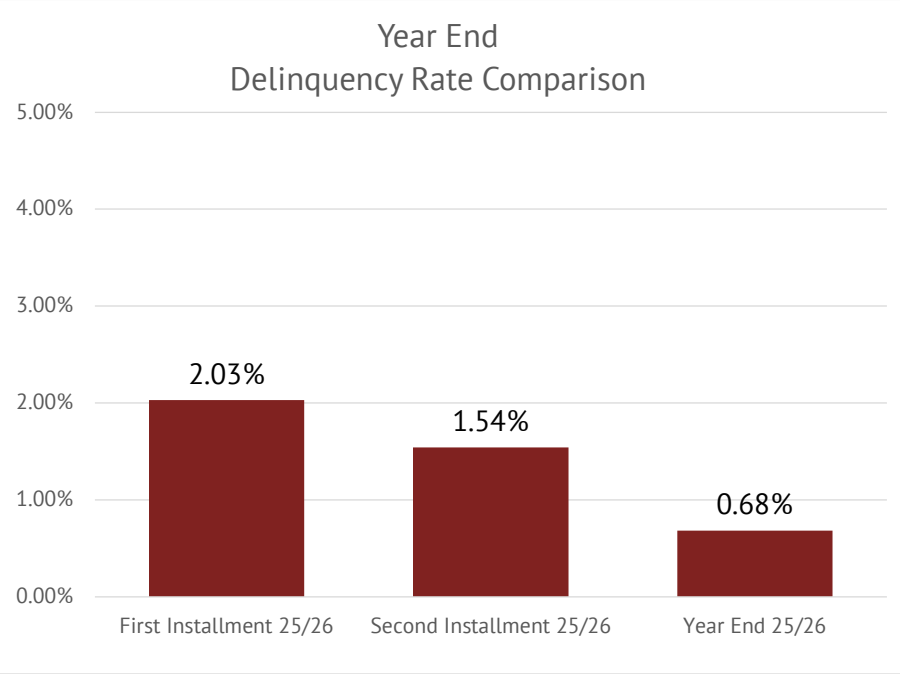
Year End Report for Fiscal Year 2025/2026

Moreno Valley Unified School District Community Facilities District No. 2002-1

Summary

Year End

Total Taxes Due June 30, 2026	**$756,779.00**
Amount Paid	**$751,610.50**
Amount Remaining to be Collected	**$5,168.50**
Number of Parcels Delinquent	**5**
Delinquency Rate	**0.68%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**Yes**
Foreclosure Determination Date:	**August 1st**
Foreclosure Notification Date:	**September 15th**
Foreclosure Commencement Date:	**October 30th**

Foreclosure Qualification

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

Parcels Qualifying for Foreclosure

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

Pursuant to the Foreclosure Covenant in the Fiscal Agent Agreement there is no requirement to initiate Foreclosure Proceedings as long as the aggregate delinquencies do not create a draw from the Reserve Fund that would bring the total fund balance below the Reserve Requirement.

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2025/2026

Moreno Valley Unified School District Community Facilities District No. 2002-1

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$756,779.00	6	$752,978.28	$3,800.72	0.50%	$0.00	0.00%
2022/2023	756,779.00	5	751,770.50	5,008.50	0.66%	1,988.30	0.26%
2023/2024	756,779.00	6	751,667.43	5,111.57	0.68%	2,229.40	0.29%
2024/2025	756,779.00	2	755,227.50	1,551.50	0.21%	0.00	0.00%
2025/2026	756,779.00	5	751,610.50	5,168.50	0.68%	5,168.50	0.68%

Historical Delinquency Rate

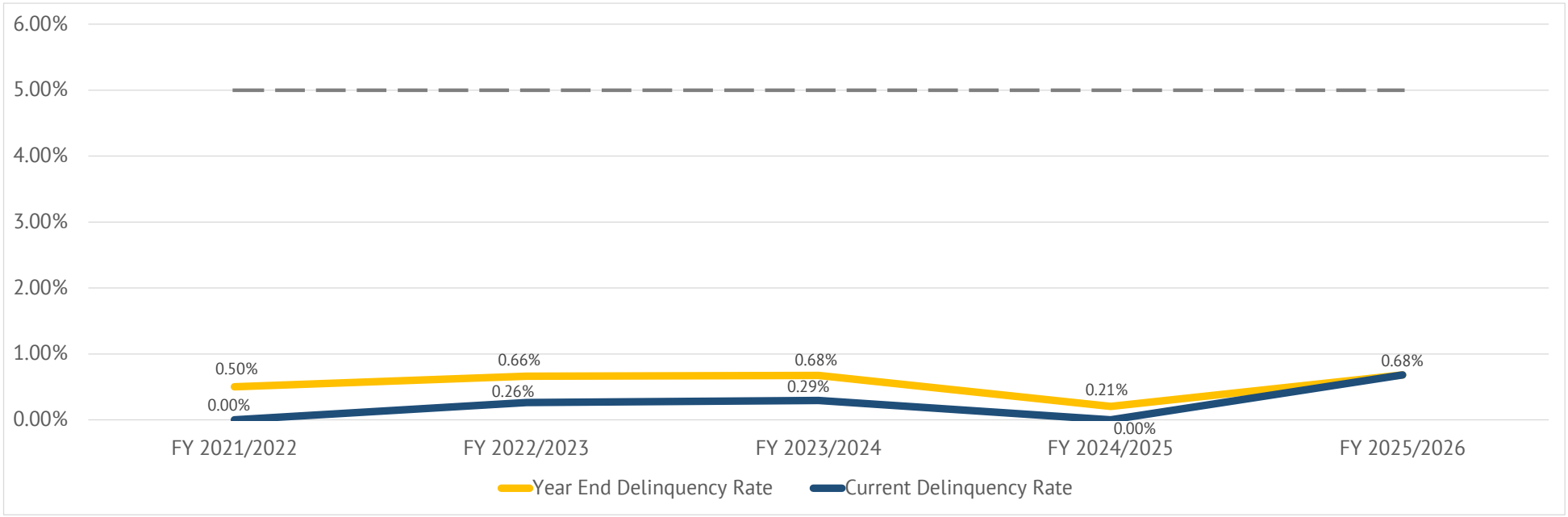


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 2002-1 (Series 2024 Special Tax Refunding)

Subfund: 217023000 - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$14,902.09	$1,089,982.72	$414,712.26	($851,912.53)	$0.00	$667,684.54			BEGINNING BALANCE
07-01-2025	$1,715.96					$669,400.50		Interest	Interest Earnings
08-01-2025	$2,136.86					$671,537.36		Interest	Interest Earnings
08-14-2025		$8,956.64				$680,494.00		Deposit	Special Tax Deposit
08-18-2025				($18,255.08)		$662,238.92		Transfer Out	Transfer To 217023004 Adminstrative Expense Fund
09-02-2025	$2,127.61					$664,366.53		Interest	Interest Earnings
09-02-2025				($20,303.17)		$644,063.36		Transfer Out	Transfer to 217023001 Interest Account
09-02-2025				($557,599.05)		$86,464.31		Transfer Out	Transfer to 217023002 Principal Account
09-22-2025				($86,464.31)		$0.00		Transfer Out	Transfer to 217023005 Surplus Fund
10-01-2025	$242.71					$242.71		Interest	Interest Earnings
11-03-2025	$0.73					$243.44		Interest	Interest Earnings
12-01-2025	$0.69					$244.13		Interest	Interest Earnings
01-02-2026	$0.68					$244.81		Interest	Interest Earnings
01-28-2026		$408,464.34				$408,709.15		Deposit	Special Tax Deposit
02-02-2026	$140.91					$408,850.06		Interest	Interest Earnings
02-13-2026		$1,742.28				$410,592.34		Deposit	Special Tax Deposit
02-27-2026				($4,045.34)		$406,547.00		Transfer Out	Transfer to 217023001 Interest Account
02-27-2026				($76,939.43)		$329,607.57		Transfer Out	Transfer to 217023002 Principal Fund
03-02-2026	$975.88					$330,583.45		Interest	Interest Earnings
04-01-2026	$879.87					$331,463.32		Interest	Interest Earnings
05-01-2026	$851.00					$332,314.32		Interest	Interest Earnings
05-27-2026		$338,691.78				$671,006.10		Deposit	Special Tax Deposit
06-01-2026	$1,016.43					$672,022.53		Interest	Interest Earnings
06-24-2026				($15,757.83)		$656,264.70		Transfer Out	Transfer To 217023004 Admin Exp Fd
	$10,089.33	$757,855.04	$0.00	($779,364.21)	$0.00	($11,419.84)			DATE RANGE BALANCE
Subfund Total	**$24,991.42**	**$1,847,837.76**	**$414,712.26**	**($1,631,276.74)**	**$0.00**	**$656,264.70**	**Total for 217023000 - Special Tax Fund**		

Subfund: 217023001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$81.94	$0.00	$11,310.60	$0.00	($10,270.94)	$1,121.60			BEGINNING BALANCE
07-01-2025	$3.46					$1,125.06		Interest	Interest Earnings
08-01-2025	$3.59					$1,128.65		Interest	Interest Earnings
09-02-2025					($20,303.17)	($19,174.52)	Certificate Investors	Debt Service Interest	Debt Service Interest
09-02-2025			$20,303.17			$1,128.65		Transfer In	Transfer from 217023000 Special Tax Fund
09-02-2025	$3.59					$1,132.24		Interest	Interest Earnings
10-01-2025	$3.40					$1,135.64		Interest	Interest Earnings
11-03-2025	$3.43					$1,139.07		Interest	Interest Earnings
12-01-2025	$3.21					$1,142.28		Interest	Interest Earnings
01-02-2026	$3.16					$1,145.44		Interest	Interest Earnings
02-02-2026	$3.08					$1,148.52		Interest	Interest Earnings
02-27-2026			$4,045.34			$5,193.86		Transfer In	Transfer from 217023000 Special Tax Fund
03-02-2026					($4,045.34)	$1,148.52	Certificate Investors	Debt Service Interest	Debt Service Interest
03-02-2026	$3.47					$1,151.99		Interest	Interest Earnings
04-01-2026	$3.41					$1,155.40		Interest	Interest Earnings
05-01-2026	$2.97					$1,158.37		Interest	Interest Earnings
06-01-2026	$3.04					$1,161.41		Interest	Interest Earnings

Subfund: 217023001 - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
	$39.81	$0.00	$24,348.51	$0.00	($24,348.51)	$39.81			DATE RANGE BALANCE
Subfund Total	**$121.75**	**$0.00**	**$35,659.11**	**$0.00**	**($34,619.45)**	**$1,161.41**	**Total for 217023001 - Interest Account**		

Subfund: 217023002 - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$0.00	$741,466.66	$0.00	($741,466.66)	$0.00			BEGINNING BALANCE
09-02-2025					($557,599.05)	($557,599.05)	Certificate Investors	Debt Service Principal	Debt Service Principal
09-02-2025			$557,599.05			$0.00		Transfer In	Transfer from 217023000 Special Tax Fund
02-27-2026			$76,939.43			$76,939.43		Transfer In	Transfer from 217023000 Special Tax Fund
03-02-2026					($76,939.43)	$0.00	Certificate Investors	Debt Service Interest	Debt Service Interest
03-02-2026	$13.27					$13.27		Interest	Interest Earnings
04-01-2026	$6.67					$19.94		Interest	Interest Earnings
05-01-2026	$0.05					$19.99		Interest	Interest Earnings
06-01-2026	$0.05					$20.04		Interest	Interest Earnings
	$20.04	$0.00	$634,538.48	$0.00	($634,538.48)	$20.04			DATE RANGE BALANCE
Subfund Total	**$20.04**	**$0.00**	**$1,376,005.14**	**$0.00**	**($1,376,005.14)**	**$20.04**	**Total for 217023002 - Principal Account**		

Subfund: 217023004 - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$658.93	$0.00	$32,068.71	$0.00	($25,733.15)	$6,994.49			BEGINNING BALANCE
07-01-2025	$23.56					$7,018.05		Interest	Interest Earnings
07-10-2025					($2,473.13)	$4,544.92	KeyAnalytics	Professional Services	Req 99 Admin Exp Charges April June 30 2025 31 2025
08-01-2025	$16.80					$4,561.72		Interest	Interest Earnings
08-18-2025			$18,255.08			$22,816.80		Transfer In	Transfer From 217023000 Special Tax Fund
08-19-2025					($10,000.00)	$12,816.80	M.V.U.S.D.	Professional Services	Via Check Adminstrative Charges Fy 2024-25
09-02-2025	$26.38					$12,843.18		Interest	Interest Earnings
10-01-2025	$38.58					$12,881.76		Interest	Interest Earnings
11-03-2025	$38.85					$12,920.61		Interest	Interest Earnings
11-04-2025					($2,473.13)	$10,447.48	KeyAnalytics	Professional Services	Via Check Invoice No 2025-1120 Req No 101
12-01-2025	$30.15					$10,477.63		Interest	Interest Earnings
01-02-2026	$29.03					$10,506.66		Interest	Interest Earnings
02-02-2026	$28.24					$10,534.90		Interest	Interest Earnings
02-05-2026					($2,473.13)	$8,061.77	KeyAnalytics	Professional Services	Via Check Req No. 102
03-02-2026	$20.32					$8,082.09		Interest	Interest Earnings
04-01-2026	$21.51					$8,103.60		Interest	Interest Earnings
04-24-2026					($1,100.00)	$7,003.60	US Bank	Professional Services	Trustee Fee Via Memo Payment Of Us Bank Invoice Per Req103 Dated 4/22/2026
05-01-2026	$20.14					$7,023.74		Interest	Interest Earnings
06-01-2026	$18.43					$7,042.17		Interest	Interest Earnings
06-24-2026			$15,757.83			$22,800.00		Transfer In	Transfer From 217023000 Special Tax Fd
06-25-2026					($2,473.13)	$20,326.87	KeyAnalytics	Professional Services	Via Check Jan 1 To Mar 31 26 Admin Charges Per Req Dtd 6.24.26
06-25-2026					($10,000.00)	$10,326.87	M.V.U.S.D.	Professional Services	Via Check Admin Charges Fy 2025-26 Req 104
06-29-2026					($2,473.13)	$7,853.74	KeyAnalytics	Professional Services	Via Check APR 1 TO JUNE 30 26 ADMIN CHARGES Check#111001780
	$311.99	$0.00	$34,012.91	$0.00	($33,465.65)	$859.25			DATE RANGE BALANCE
Subfund Total	**$970.92**	**$0.00**	**$66,081.62**	**$0.00**	**($59,198.80)**	**$7,853.74**	**Total for 217023004 - Administrative Expense Fund**		

Subfund: 217023005 - Surplus Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$19,907.49	$0.00	$418,609.43	($17,636.51)	$0.00	$420,880.41			BEGINNING BALANCE

Subfund: 217023005 - Surplus Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$1,299.92					$422,180.33		Interest	Interest Earnings
08-01-2025	$1,347.68					$423,528.01		Interest	Interest Earnings
09-02-2025	$1,347.95					$424,875.96		Interest	Interest Earnings
09-22-2025			$86,464.31			$511,340.27		Transfer In	Transfer from 217023000 Special Tax Fund
10-01-2025	$1,352.40					$512,692.67		Interest	Interest Earnings
11-03-2025	$1,546.30					$514,238.97		Interest	Interest Earnings
12-01-2025	$1,449.35					$515,688.32		Interest	Interest Earnings
01-02-2026	$1,428.84					$517,117.16		Interest	Interest Earnings
02-02-2026	$1,390.01					$518,507.17		Interest	Interest Earnings
03-02-2026	$1,252.17					$519,759.34		Interest	Interest Earnings
04-01-2026	$1,383.41					$521,142.75		Interest	Interest Earnings
05-01-2026	$1,337.99					$522,480.74		Interest	Interest Earnings
06-01-2026	$1,371.26					$523,852.00		Interest	Interest Earnings
	$16,507.28	$0.00	$86,464.31	$0.00	$0.00	$102,971.59			DATE RANGE BALANCE
Subfund Total	**$36,414.77**	**$0.00**	**$505,073.74**	**($17,636.51)**	**$0.00**	**$523,852.00**	**Total for 217023005 - Surplus Account**		

Subfund: 217023006 - Acquisition and Construction Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$232,941.93	$0.00	$4,206,582.66	$0.00	$0.00	$4,439,524.59			BEGINNING BALANCE
07-01-2025	$13,711.83					$4,453,236.42		Interest	Interest Earnings
07-10-2025					($2,896,526.81)	$1,556,709.61	M.V.U.S.D.	Construction Costs	Via Check Req 1 Valley View Hs Kitchen From Cfd 2002-1 Dtd 7/7/25
08-01-2025	$7,658.07					$1,564,367.68		Interest	Interest Earnings
09-02-2025	$4,978.87					$1,569,346.55		Interest	Interest Earnings
10-01-2025	$4,714.55					$1,574,061.10		Interest	Interest Earnings
11-03-2025					($335,060.57)	$1,239,000.53	M.V.U.S.D.	Construction Costs	Via Check Attn Business Services Valley View Hs Kitchen Req 2 Valley View Hs Kitchen
11-03-2025	$4,747.44					$1,243,747.97		Interest	Interest Earnings
11-25-2025					($271,319.53)	$972,428.44	M.V.U.S.D.	Construction Costs	Via Check Attn Business Services Valley View Hs Kitchen Req 3
12-01-2025	$3,415.44					$975,843.88		Interest	Interest Earnings
01-02-2026	$2,703.82					$978,547.70		Interest	Interest Earnings
02-02-2026	$2,630.33					$981,178.03		Interest	Interest Earnings
03-02-2026	$2,369.51					$983,547.54		Interest	Interest Earnings
03-03-2026					($329,983.66)	$653,563.88	M.V.U.S.D.	Construction Costs	Legal Fees Via Check Busi Serv Valley View Hs Kitchen Req No 4
04-01-2026	$1,796.48					$655,360.36		Interest	Interest Earnings
05-01-2026	$1,682.58					$657,042.94		Interest	Interest Earnings
06-01-2026	$1,724.42					$658,767.36		Interest	Interest Earnings
06-29-2026					($658,767.36)	$0.00	M.V.U.S.D.	Professional Services	Via Check Business Services Valley View Hs Kitchen / Badger Springs Innovation Req 5
	$52,133.34	$0.00	$0.00	$0.00	($4,491,657.93)	($4,439,524.59)			DATE RANGE BALANCE
Subfund Total	**$285,075.27**	**$0.00**	**$4,206,582.66**	**$0.00**	**($4,491,657.93)**	**$0.00**	**Total for 217023006 - Acquisition and Construction Fund**		

Subfund: 217023007 - Costs of Issuance Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$364.39	$0.00	$62,874.43	$0.00	($57,989.48)	$5,249.34			BEGINNING BALANCE
07-01-2025	$16.21					$5,265.55		Interest	Interest Earnings
08-01-2025	$16.81					$5,282.36		Interest	Interest Earnings
09-02-2025	$16.81					$5,299.17		Interest	Interest Earnings
10-01-2025	$15.92					$5,315.09		Interest	Interest Earnings
11-03-2025	$16.03					$5,331.12		Interest	Interest Earnings

Subfund: 217023007 - Costs of Issuance Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
12-01-2025	$15.03					$5,346.15		Interest	Interest Earnings
01-02-2026	$14.81					$5,360.96		Interest	Interest Earnings
02-02-2026	$14.41					$5,375.37		Interest	Interest Earnings
03-02-2026	$12.98					$5,388.35		Interest	Interest Earnings
04-01-2026	$14.34					$5,402.69		Interest	Interest Earnings
05-01-2026	$13.87					$5,416.56		Interest	Interest Earnings
06-01-2026	$14.22					$5,430.78		Interest	Interest Earnings
	$181.44	$0.00	$0.00	$0.00	$0.00	$181.44			DATE RANGE BALANCE
Subfund Total	**$545.83**	**$0.00**	**$62,874.43**	**$0.00**	**($57,989.48)**	**$5,430.78**	**Total for 217023007 - Costs of Issuance Account**		
Fund Total	**$348,140.00**	**$1,847,837.76**	**$6,666,988.96**	**($1,648,913.25)**	**($6,019,470.80)**	**$1,194,582.67**	**Total for CFD No. 2002-1 (Series 2024 Special Tax Refunding)**		
Grand Total	**$348,140.00**	**$1,847,837.76**	**$6,666,988.96**	**($1,648,913.25)**	**($6,019,470.80)**	**$1,194,582.67**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2026/2027

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-2	22	291-580-001	$1,690.00	$1,690.00
29143-2	23	291-580-002	$1,599.61	$1,334.00
29143-2	24	291-580-003	$1,647.00	$1,647.00
29143-2	25	291-580-004	$1,690.00	$1,690.00
29143-2	26	291-580-005	$1,599.61	$1,334.00
29143-2	27	291-580-006	$1,690.00	$1,690.00
29143-1	1	291-581-001	$1,647.31	$1,647.00
29143-1	2	291-581-002	$1,647.31	$1,647.00
29143-1	3	291-581-003	$1,690.00	$1,690.00
29143-1	4	291-581-004	$1,647.31	$1,334.00
29143-1	5	291-581-005	$1,647.31	$1,647.00
29143-1	6	291-581-006	$1,647.31	$1,334.00
29143-1	7	291-581-007	$1,647.31	$1,647.00
29143-1	8	291-581-008	$1,690.00	$1,690.00
29143-1	9	291-581-009	$1,647.31	$1,647.00
29143-1	10	291-581-010	$1,647.31	$1,334.00
29143-1	11	291-581-011	$1,690.00	$1,690.00
29143-2	14	291-581-012	$1,599.61	$1,334.00
29143-2	15	291-581-013	$1,647.00	$1,647.00
29143-2	16	291-581-014	$1,690.00	$1,690.00
29143-2	17	291-581-015	$1,647.00	$1,647.00
29143-2	18	291-581-016	$1,690.00	$1,690.00
29143-2	19	291-581-017	$1,599.61	$1,334.00
29143-2	20	291-581-018	$1,647.00	$1,647.00
29143-2	21	291-581-019	$1,690.00	$1,690.00
29143-1	12	291-582-001	$1,647.31	$1,334.00
29143-1	13	291-582-002	$1,647.31	$1,647.00
29143-1	14	291-582-003	$1,690.00	$1,690.00
29143-1	15	291-582-004	$1,647.31	$1,647.00
29143-1	16	291-582-005	$1,647.31	$1,334.00
29143-1	17	291-582-006	$1,690.00	$1,690.00
29143-1	18	291-582-007	$1,647.31	$1,334.00
29143-1	19	291-582-008	$1,690.00	$1,690.00
29143-1	20	291-582-009	$1,647.31	$1,647.00
29143-1	21	291-582-010	$1,647.31	$1,334.00
29143-1	22	291-582-011	$1,647.31	$1,647.00
29143-1	23	291-582-012	$1,690.00	$1,690.00
29143-1	24	291-582-013	$1,690.00	$1,690.00
29143-1	25	291-582-014	$1,690.00	$1,690.00
29143-2	1	291-582-015	$1,599.61	$1,334.00
29143-2	2	291-582-016	$1,690.00	$1,690.00
29143-2	3	291-582-017	$1,690.00	$1,690.00

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-2	4	291-582-018	$1,647.00	$1,647.00
29143-2	5	291-582-019	$1,690.00	$1,690.00
29143-2	6	291-582-020	$1,647.00	$1,647.00
29143-2	7	291-582-021	$1,690.00	$1,690.00
29143-2	8	291-582-022	$1,647.00	$1,647.00
29143-2	9	291-582-023	$1,690.00	$1,690.00
29143-2	10	291-582-024	$1,647.00	$1,647.00
29143-2	11	291-582-025	$1,599.61	$1,334.00
29143-2	12	291-582-026	$1,647.00	$1,647.00
29143-2	13	291-582-027	$1,690.00	$1,690.00
29143-1	26	291-583-001	$1,647.31	$1,334.00
29143-1	27	291-583-002	$1,690.00	$1,690.00
29143-1	28	291-583-003	$1,647.31	$1,647.00
29143-1	29	291-583-004	$1,647.31	$1,334.00
29143-1	30	291-583-005	$1,647.31	$1,647.00
29143-1	31	291-583-006	$1,647.31	$1,100.00
29143-1	32	291-583-007	$1,647.31	$1,169.00
29143-1	33	291-583-008	$1,647.31	$1,221.00
29143-1	34	291-583-009	$1,647.31	$1,334.00
29143-1	35	291-583-010	$1,647.31	$1,221.00
29143-1	36	291-583-011	$1,647.31	$1,421.00
29143-1	37	291-583-012	$1,647.31	$1,456.00
29143-1	38	291-583-013	$1,647.31	$1,334.00
29143-1	39	291-583-014	$1,647.31	$1,647.00
29143-1	40	291-583-015	$1,690.00	$1,690.00
29143-1	41	291-583-016	$1,647.31	$1,334.00
29143-1	42	291-583-017	$1,647.31	$1,647.00
29143-1	43	291-583-018	$1,690.00	$1,690.00
29143-1	44	291-583-019	$1,690.00	$1,690.00
29143-1	45	291-583-020	$1,647.31	$1,647.00
29143-1	46	291-583-021	$1,647.31	$1,647.00
29143-1	47	291-583-022	$1,690.00	$1,690.00
29143-1	48	291-583-023	$1,690.00	$1,690.00
29143-1	49	291-583-024	$1,647.31	$1,647.00
29143-1	50	291-583-025	$1,690.00	$1,690.00
29143-1	51	291-583-026	$1,647.31	$1,647.00
29143-1	52	291-583-027	$1,690.00	$1,690.00
29143-1	53	291-583-028	$1,647.31	$1,647.00
29143-1	54	291-583-029	$1,690.00	$1,690.00
29143-1	55	291-583-030	$1,690.00	$1,690.00
29143-1	56	291-583-031	$1,647.31	$1,334.00
29143-1	57	291-583-032	$1,647.31	$1,334.00

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-1	58	291-583-033	$1,690.00	$1,690.00
29143-1	59	291-583-034	$1,647.31	$1,647.00
29143-1	60	291-583-035	$1,647.31	$1,334.00
29143-2	28	291-584-001	$1,647.00	$1,647.00
29143-2	29	291-584-002	$1,599.61	$1,334.00
29143-2	30	291-584-003	$1,690.00	$1,690.00
29143-2	31	291-584-004	$1,599.61	$1,334.00
29143-2	32	291-584-005	$1,690.00	$1,690.00
29143-2	33	291-584-006	$1,690.00	$1,690.00
29143-2	34	291-584-007	$1,647.00	$1,647.00
29143-2	35	291-584-008	$1,690.00	$1,690.00
29143-2	36	291-584-009	$1,599.61	$1,334.00
29143-2	37	291-610-001	$1,599.61	$1,334.00
29143-2	38	291-610-002	$1,690.00	$1,690.00
29143-2	39	291-610-003	$1,690.00	$1,690.00
29143-2	40	291-610-004	$1,690.00	$1,690.00
29143-2	41	291-610-005	$1,647.00	$1,647.00
29143-2	42	291-610-006	$1,690.00	$1,690.00
29143-2	43	291-610-007	$1,647.00	$1,647.00
29143-2	44	291-610-008	$1,690.00	$1,690.00
29143-2	45	291-610-009	$1,647.00	$1,647.00
29143-2	46	291-610-010	$1,647.00	$1,647.00
29143-2	47	291-610-011	$1,690.00	$1,690.00
29143-2	48	291-610-012	$1,647.00	$1,647.00
29143-2	49	291-610-013	$1,690.00	$1,690.00
29143-2	50	291-610-014	$1,647.00	$1,647.00
29143-2	51	291-610-015	$1,690.00	$1,690.00
29143-2	52	291-610-016	$1,647.00	$1,647.00
29143-2	53	291-610-017	$1,690.00	$1,690.00
29143-2	54	291-610-018	$1,647.00	$1,647.00
29143-2	55	291-610-019	$1,690.00	$1,690.00
29143-2	56	291-610-020	$1,599.61	$1,334.00
29143-2	57	291-610-021	$1,647.00	$1,647.00
29143-2	58	291-610-022	$1,599.61	$1,334.00
29143-2	59	291-610-023	$1,599.61	$1,334.00
29143-2	60	291-610-024	$1,690.00	$1,690.00
29143-2	61	291-610-025	$1,647.00	$1,647.00
29143-2	62	291-610-026	$1,647.00	$1,647.00
29143-3	1	291-611-001	$1,472.81	$1,221.00
29143-3	2	291-611-002	$1,472.81	$1,456.00
29143-3	3	291-611-003	$1,472.81	$1,334.00
29143-3	4	291-611-004	$1,472.81	$1,421.00

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-3	5	291-611-005	$1,472.81	$1,334.00
29143-3	6	291-611-006	$1,472.81	$1,456.00
29143-3	7	291-611-007	$1,472.81	$1,421.00
29143-3	8	291-611-008	$1,472.81	$1,334.00
29143-3	9	291-611-009	$1,472.81	$1,221.00
29143-3	10	291-611-010	$1,472.81	$1,421.00
29143-3	11	291-611-011	$1,472.81	$1,456.00
29143-3	12	291-611-012	$1,472.81	$1,334.00
29143-3	13	291-611-013	$1,472.81	$1,221.00
29143-3	14	291-612-001	$1,472.81	$1,334.00
29143-3	15	291-612-002	$1,472.81	$1,456.00
29143-3	16	291-612-003	$1,472.81	$1,334.00
29143-3	17	291-612-004	$1,647.00	$1,647.00
29143-3	18	291-612-005	$1,472.81	$1,421.00
29143-3	19	291-612-006	$1,472.81	$1,334.00
29143-3	20	291-612-007	$1,472.81	$1,221.00
29143-3	21	291-612-008	$1,472.81	$1,221.00
29143-3	22	291-612-009	$1,472.81	$1,421.00
29143-3	23	291-612-010	$1,472.81	$1,334.00
29143-3	24	291-612-011	$1,472.81	$1,456.00
29143-3	25	291-613-001	$1,472.81	$1,221.00
29143-3	26	291-613-002	$1,472.81	$1,334.00
29143-3	27	291-613-003	$1,472.81	$1,421.00
29143-3	28	291-613-004	$1,647.00	$1,647.00
29143-3	29	291-613-005	$1,472.81	$1,334.00
29143-3	30	291-613-006	$1,472.81	$1,221.00
29143-3	31	291-613-007	$1,647.00	$1,647.00
29143-3	32	291-613-008	$1,472.81	$1,421.00
29143-3	33	291-613-009	$1,647.00	$1,647.00
29143-3	34	291-613-010	$1,472.81	$1,334.00
29143-3	35	291-613-011	$1,472.81	$1,221.00
29143-3	36	291-613-012	$1,472.81	$1,334.00
29143-3	37	291-613-013	$1,472.81	$1,421.00
29143-3	38	291-613-014	$1,472.81	$1,456.00
29143-3	39	291-613-015	$1,472.81	$1,334.00
29143-3	40	291-613-016	$1,472.81	$1,221.00
29143-3	41	291-613-017	$1,472.81	$1,334.00
29143-3	42	291-613-018	$1,472.81	$1,421.00
29143-3	43	291-613-019	$1,647.00	$1,647.00
29143-3	44	291-613-020	$1,472.81	$1,221.00
29143-3	45	291-613-021	$1,472.81	$1,334.00
29143-3	46	291-613-022	$1,647.00	$1,647.00

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-3	47	291-613-023	$1,472.81	$1,334.00
29143-3	48	291-613-024	$1,472.81	$1,421.00
29143-3	49	291-613-025	$1,472.81	$1,456.00
29143-3	50	291-613-026	$1,472.81	$1,334.00
29143-3	51	291-613-027	$1,472.81	$1,421.00
29143-3	52	291-613-028	$1,472.81	$1,456.00
29143-3	53	291-613-029	$1,472.81	$1,421.00
29143-3	54	291-613-030	$1,472.81	$1,221.00
29143-3	55	291-614-001	$1,472.81	$1,221.00
29143-3	56	291-614-002	$1,472.81	$1,456.00
29143-3	57	291-614-003	$1,472.81	$1,421.00
29143-3	58	291-614-004	$1,472.81	$1,334.00
29143-3	59	291-614-005	$1,472.81	$1,456.00
29143-3	60	291-614-006	$1,472.81	$1,221.00
29143-3	61	291-614-007	$1,472.81	$1,334.00
29143-3	62	291-614-008	$1,647.00	$1,647.00
29143-3	63	291-614-009	$1,472.81	$1,221.00
29143-5	9	291-615-001	$1,643.00	$1,456.00
29143-5	10	291-615-002	$1,643.00	$1,334.00
29143-5	11	291-615-003	$1,643.00	$1,421.00
29143-5	12	291-615-004	$1,643.00	$1,221.00
29143-5	13	291-615-005	$1,643.00	$1,334.00
29143-5	14	291-615-006	$1,647.00	$1,647.00
29143-5	15	291-615-007	$1,643.00	$1,334.00
29143-5	16	291-615-008	$1,643.00	$1,221.00
29143-5	17	291-615-009	$1,643.00	$1,421.00
29143-5	18	291-615-010	$1,643.00	$1,334.00
29143-5	19	291-615-011	$1,643.00	$1,456.00
29143-5	20	291-615-012	$1,643.00	$1,334.00
29143-5	21	291-615-013	$1,643.00	$1,456.00
29143-5	22	291-615-014	$1,643.00	$1,334.00
29143-5	23	291-615-015	$1,643.00	$1,421.00
29143-5	24	291-615-016	$1,643.00	$1,221.00
29143-5	25	291-616-001	$1,643.00	$1,221.00
29143-5	26	291-616-002	$1,643.00	$1,334.00
29143-5	27	291-616-003	$1,643.00	$1,421.00
29143-5	28	291-616-004	$1,643.00	$1,456.00
29143-5	29	291-616-005	$1,643.00	$1,221.00
29143-5	30	291-616-006	$1,643.00	$1,334.00
29143-5	31	291-616-007	$1,643.00	$1,456.00
29143-5	32	291-616-008	$1,643.00	$1,221.00
29143-5	33	291-616-009	$1,643.00	$1,221.00

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29143-5	34	291-616-010	$1,643.00	$1,334.00
29143-5	35	291-616-011	$1,647.00	$1,647.00
29143-5	36	291-616-012	$1,643.00	$1,421.00
29143-5	37	291-616-013	$1,643.00	$1,334.00
29143-5	38	291-616-014	$1,647.00	$1,647.00
29143-5	39	291-616-015	$1,643.00	$1,334.00
29143-5	40	291-616-016	$1,643.00	$1,221.00
29143-4	1	291-620-001	$1,287.28	$1,100.00
29143-4	2	291-620-002	$1,287.28	$1,221.00
29143-4	3	291-620-003	$1,287.28	$1,169.00
29143-4	4	291-620-004	$1,287.28	$1,100.00
29143-4	5	291-620-005	$1,287.28	$1,169.00
29143-4	6	291-620-006	$1,287.28	$1,221.00
29143-4	7	291-620-007	$1,287.28	$1,169.00
29143-4	8	291-620-008	$1,287.28	$1,221.00
29143-4	9	291-620-009	$1,287.28	$1,169.00
29143-4	10	291-620-010	$1,287.28	$1,100.00
29143-4	11	291-620-011	$1,287.28	$1,221.00
29143-4	12	291-620-012	$1,287.28	$1,169.00
29143-4	13	291-620-013	$1,287.28	$1,169.00
29143-4	14	291-620-014	$1,287.28	$1,221.00
29143-4	15	291-620-015	$1,287.28	$1,169.00
29143-4	16	291-620-016	$1,287.28	$1,221.00
29143-4	17	291-620-017	$1,287.28	$1,169.00
29143-4	18	291-620-018	$1,287.28	$1,100.00
29143-4	19	291-620-019	$1,287.28	$1,169.00
29143-4	20	291-620-020	$1,287.28	$1,221.00
29143-4	21	291-620-021	$1,287.28	$1,169.00
29143-4	22	291-620-022	$1,287.28	$1,221.00
29143-4	23	291-620-023	$1,287.28	$1,169.00
29143-4	24	291-620-024	$1,287.28	$1,100.00
29143-4	25	291-621-001	$1,287.28	$1,169.00
29143-4	26	291-621-002	$1,287.28	$1,100.00
29143-4	27	291-621-003	$1,287.28	$1,221.00
29143-4	28	291-621-004	$1,287.28	$1,100.00
29143-4	29	291-621-005	$1,287.28	$1,169.00
29143-4	30	291-621-006	$1,287.28	$1,221.00
29143-4	31	291-621-007	$1,287.28	$1,100.00
29143-4	32	291-621-008	$1,287.28	$1,169.00
29143-4	33	291-621-009	$1,287.28	$1,100.00
29143-4	34	291-621-010	$1,287.28	$1,221.00
29143-4	35	291-622-001	$1,287.28	$1,100.00

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-4	36	291-622-002	$1,287.28	$1,169.00
29143-4	37	291-622-003	$1,287.28	$1,221.00
29143-4	38	291-622-004	$1,287.28	$1,100.00
29143-4	39	291-622-005	$1,287.28	$1,221.00
29143-4	40	291-622-006	$1,287.28	$1,169.00
29143-4	41	291-622-007	$1,287.28	$1,221.00
29143-4	42	291-622-008	$1,287.28	$1,169.00
29143-4	43	291-622-009	$1,287.28	$1,221.00
29143-4	44	291-622-010	$1,287.28	$1,100.00
29143-4	45	291-622-011	$1,287.28	$1,100.00
29143-4	46	291-622-012	$1,287.28	$1,169.00
29143-4	47	291-622-013	$1,287.28	$1,221.00
29143-4	48	291-622-014	$1,287.28	$1,100.00
29143-4	49	291-622-015	$1,287.28	$1,221.00
29143-4	50	291-622-016	$1,287.28	$1,169.00
29143-4	51	291-622-017	$1,287.28	$1,100.00
29143-4	52	291-622-018	$1,287.28	$1,221.00
29143-4	53	291-622-019	$1,287.28	$1,169.00
29143-4	54	291-622-020	$1,287.28	$1,221.00
29143-4	55	291-622-021	$1,287.28	$1,169.00
29143-4	56	291-622-022	$1,287.28	$1,100.00
29143-6	1	291-622-023	$1,322.55	$1,100.00
29143-6	2	291-622-024	$1,322.55	$1,169.00
29143-6	3	291-622-025	$1,322.55	$1,100.00
29143-6	4	291-622-026	$1,322.55	$1,100.00
29143-6	5	291-622-027	$1,322.55	$1,169.00
29143-6	6	291-622-028	$1,322.55	$1,221.00
29143-4	57	291-623-001	$1,287.28	$1,169.00
29143-4	58	291-623-002	$1,287.28	$1,100.00
29143-4	59	291-623-003	$1,287.28	$1,221.00
29143-4	60	291-623-004	$1,287.28	$1,100.00
29143-4	61	291-623-005	$1,287.28	$1,169.00
29143-4	62	291-623-006	$1,287.28	$1,221.00
29143-4	63	291-623-007	$1,287.28	$1,169.00
29143-4	64	291-623-008	$1,287.28	$1,100.00
29143-4	65	291-623-009	$1,287.28	$1,169.00
29143-4	66	291-623-010	$1,287.28	$1,221.00
29143-4	67	291-623-011	$1,287.28	$1,169.00
29143-4	68	291-623-012	$1,287.28	$1,100.00
29143-4	69	291-623-013	$1,287.28	$1,169.00
29143-4	70	291-623-014	$1,287.28	$1,169.00
29143-4	71	291-623-015	$1,287.28	$1,221.00

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-4	72	291-623-016	$1,287.28	$1,100.00
29143-4	73	291-623-017	$1,287.28	$1,169.00
29143-4	74	291-623-018	$1,287.28	$1,221.00
29143-4	75	291-623-019	$1,287.28	$1,100.00
29143-4	76	291-623-020	$1,287.28	$1,169.00
29143-4	77	291-623-021	$1,287.28	$1,221.00
29143-6	7	291-623-022	$1,322.55	$1,100.00
29143-6	8	291-623-023	$1,322.55	$1,221.00
29143-6	9	291-623-024	$1,322.55	$1,169.00
29143-6	10	291-623-025	$1,322.55	$1,221.00
29143-6	11	291-623-026	$1,322.55	$1,169.00
29143-6	12	291-623-027	$1,322.55	$1,221.00
29143-6	13	291-623-028	$1,322.55	$1,100.00
29143-6	14	291-623-029	$1,322.55	$1,169.00
29143-6	15	291-623-030	$1,322.55	$1,221.00
29143-6	16	291-623-031	$1,322.55	$1,169.00
29143-6	17	291-623-032	$1,322.55	$1,221.00
29143-6	18	291-623-033	$1,322.55	$1,169.00
29143-6	19	291-623-034	$1,322.55	$1,221.00
29143-6	20	291-623-035	$1,322.55	$1,100.00
29143-6	21	291-623-036	$1,322.55	$1,221.00
29143-6	22	291-623-037	$1,322.55	$1,169.00
29143-6	23	291-623-038	$1,322.55	$1,100.00
29143-6	24	291-623-039	$1,322.55	$1,169.00
29143-6	25	291-623-040	$1,322.55	$1,221.00
29143-6	26	291-623-041	$1,322.55	$1,169.00
29143-6	28	291-623-043	$1,322.55	$1,169.00
29143-6	29	291-623-044	$1,322.55	$1,100.00
29143-6	30	291-623-045	$1,322.55	$1,221.00
29143-6	31	291-623-046	$1,322.55	$1,169.00
29143-6	32	291-623-047	$1,322.55	$1,100.00
29143-6	33	291-623-048	$1,322.55	$1,169.00
29143-6	34	291-623-049	$1,322.55	$1,221.00
29143-6	35	291-623-050	$1,322.55	$1,169.00
29143-6	36	291-623-051	$1,322.55	$1,100.00
29143-6	37	291-623-052	$1,322.55	$1,221.00
29143-6	38	291-623-053	$1,322.55	$1,169.00
29143-6	39	291-623-054	$1,322.55	$1,221.00
29143-6	40	291-623-055	$1,322.55	$1,169.00
29143-6	41	291-623-056	$1,322.55	$1,221.00
29143-6	42	291-623-057	$1,322.55	$1,169.00
29143-6	43	291-623-058	$1,322.55	$1,221.00

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29143-6	44	291-623-059	$1,322.55	$1,100.00
29143-6	45	291-623-060	$1,322.55	$1,169.00
29143-6	46	291-623-061	$1,322.55	$1,100.00
29143-6	27	291-623-062	$1,322.55	$1,221.00
29143-6	47	291-624-001	$1,322.55	$1,221.00
29143-6	48	291-624-002	$1,322.55	$1,169.00
29143-6	49	291-624-003	$1,322.55	$1,221.00
29143-6	50	291-624-004	$1,322.55	$1,169.00
29143-6	51	291-624-005	$1,322.55	$1,100.00
29143-6	52	291-624-006	$1,322.55	$1,221.00
29143-6	53	291-624-007	$1,322.55	$1,169.00
29143-6	54	291-624-008	$1,322.55	$1,100.00
29143-6	55	291-624-009	$1,322.55	$1,169.00
29143-6	56	291-624-010	$1,322.55	$1,221.00
29143-6	57	291-624-011	$1,322.55	$1,169.00
29143-6	58	291-624-012	$1,322.55	$1,100.00
29143-6	59	291-624-013	$1,322.55	$1,221.00
29143-6	60	291-624-014	$1,322.55	$1,169.00
29143-6	61	291-624-015	$1,322.55	$1,221.00
29143-6	62	291-624-016	$1,322.55	$1,169.00
29143-6	63	291-624-017	$1,322.55	$1,100.00
29143-6	64	291-624-018	$1,322.55	$1,169.00
29143-6	65	291-624-019	$1,322.55	$1,221.00
29143-6	66	291-624-020	$1,322.55	$1,169.00
29143-6	67	291-624-021	$1,322.55	$1,221.00
29143-6	68	291-624-022	$1,322.55	$1,169.00
29143-6	69	291-624-023	$1,322.55	$1,221.00
29143-6	70	291-624-024	$1,322.55	$1,221.00
29143-6	71	291-624-025	$1,322.55	$1,169.00
29143-6	72	291-624-026	$1,322.55	$1,221.00
29143-6	73	291-624-027	$1,322.55	$1,169.00
29143-6	74	291-624-028	$1,322.55	$1,221.00
29143-6	75	291-624-029	$1,322.55	$1,169.00
29143-6	76	291-624-030	$1,322.55	$1,100.00
29143-6	77	291-624-031	$1,322.55	$1,169.00
29143-6	78	291-624-032	$1,322.55	$1,221.00
29143-6	79	291-624-033	$1,322.55	$1,169.00
29143-6	80	291-624-034	$1,322.55	$1,221.00
29143-6	81	291-624-035	$1,322.55	$1,169.00
29143-6	82	291-624-036	$1,322.55	$1,100.00
29143-6	83	291-624-037	$1,322.55	$1,221.00
29143-6	84	291-624-038	$1,322.55	$1,169.00

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-6	85	291-625-001	$1,322.55	$1,169.00
29143-6	86	291-625-002	$1,322.55	$1,221.00
29143-6	87	291-625-003	$1,322.55	$1,100.00
29143-6	88	291-625-004	$1,322.55	$1,169.00
29143-6	89	291-625-005	$1,322.55	$1,100.00
29143-6	90	291-625-006	$1,322.55	$1,169.00
29143-6	91	291-625-007	$1,322.55	$1,221.00
29143-5	1	291-630-001	$1,643.00	$1,221.00
29143-5	2	291-630-002	$1,643.00	$1,334.00
29143-5	3	291-630-003	$1,647.00	$1,647.00
29143-5	4	291-630-004	$1,643.00	$1,334.00
29143-5	5	291-630-005	$1,643.00	$1,421.00
29143-5	6	291-630-006	$1,643.00	$1,221.00
29143-5	7	291-630-007	$1,643.00	$1,456.00
29143-5	8	291-630-008	$1,643.00	$1,334.00
29143	73	291-630-009	$1,509.47	$1,221.00
29143	74	291-630-010	$1,509.47	$1,334.00
29143	75	291-630-011	$1,509.47	$1,456.00
29143	76	291-630-012	$1,509.47	$1,421.00
29143	77	291-630-013	$1,509.47	$1,456.00
29143	78	291-630-014	$1,509.47	$1,334.00
29143	79	291-630-015	$1,509.47	$1,221.00
29143-5	48	291-631-001	$1,643.00	$1,221.00
29143-5	49	291-631-002	$1,643.00	$1,456.00
29143-5	50	291-631-003	$1,643.00	$1,334.00
29143-5	51	291-631-004	$1,643.00	$1,221.00
29143-5	52	291-631-005	$1,643.00	$1,456.00
29143-5	53	291-631-006	$1,643.00	$1,421.00
29143-5	54	291-631-007	$1,643.00	$1,334.00
29143-5	55	291-631-008	$1,643.00	$1,221.00
29143-5	56	291-631-009	$1,643.00	$1,421.00
29143-5	57	291-631-010	$1,643.00	$1,334.00
29143-5	58	291-631-011	$1,643.00	$1,456.00
29143-5	59	291-631-012	$1,643.00	$1,334.00
29143-5	60	291-631-013	$1,643.00	$1,221.00
29143	63	291-631-017	$1,509.47	$1,421.00
29143	64	291-631-018	$1,509.47	$1,334.00
29143	65	291-631-019	$1,509.47	$1,421.00
29143	66	291-631-020	$1,509.47	$1,334.00
29143	67	291-631-021	$1,509.47	$1,421.00
29143	68	291-631-022	$1,509.47	$1,334.00
29143	69	291-631-023	$1,509.47	$1,456.00

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29143	70	291-631-024	$1,509.47	$1,334.00
29143	71	291-631-025	$1,509.47	$1,456.00
29143	72	291-631-026	$1,509.47	$1,221.00
29143	60	291-631-027	$1,509.47	$1,221.00
29143	61	291-631-028	$1,509.47	$1,334.00
29143	62	291-631-029	$1,509.47	$1,456.00
29143	1	291-632-001	$1,690.00	$1,690.00
29143	2	291-632-002	$1,647.00	$1,647.00
29143	3	291-632-003	$1,690.00	$1,690.00
29143	4	291-632-004	$1,690.00	$1,690.00
29143	5	291-632-005	$1,690.00	$1,690.00
29143	6	291-632-011	$1,647.00	$1,647.00
29143	7	291-632-012	$1,690.00	$1,690.00
29143	8	291-632-013	$1,647.00	$1,647.00
29143	9	291-632-014	$1,690.00	$1,690.00
29143	10	291-632-015	$1,690.00	$1,690.00
29143	11	291-633-013	$1,690.00	$1,690.00
29143	12	291-633-014	$1,647.00	$1,647.00
29143	13	291-633-015	$1,690.00	$1,690.00
29143	14	291-633-016	$1,647.00	$1,647.00
29143	15	291-633-017	$1,690.00	$1,690.00
29143	16	291-633-018	$1,509.47	$1,334.00
29143	17	291-633-019	$1,509.47	$1,100.00
29143	18	291-633-020	$1,509.47	$1,221.00
29143	19	291-633-021	$1,509.47	$1,100.00
29143	20	291-633-022	$1,509.47	$1,169.00
29143	21	291-633-023	$1,509.47	$1,221.00
29143	22	291-633-024	$1,509.47	$1,169.00
29143	23	291-634-001	$1,509.47	$1,100.00
29143	24	291-634-002	$1,509.47	$1,221.00
29143	25	291-634-003	$1,509.47	$1,169.00
29143	26	291-634-004	$1,509.47	$1,221.00
29143	27	291-634-005	$1,509.47	$1,169.00
29143	28	291-634-006	$1,509.47	$1,221.00
29143	29	291-634-007	$1,509.47	$1,169.00
29143	30	291-634-008	$1,509.47	$1,100.00
29143	31	291-634-009	$1,509.47	$1,169.00
29143	32	291-634-010	$1,509.47	$1,221.00
29143	33	291-634-011	$1,509.47	$1,169.00
29143	34	291-634-012	$1,690.00	$1,690.00
29143	35	291-634-013	$1,690.00	$1,690.00
29143	36	291-634-014	$1,690.00	$1,690.00

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143	37	291-634-015	$1,509.47	$1,334.00
29143	38	291-634-016	$1,690.00	$1,690.00
29143	39	291-634-017	$1,690.00	$1,690.00
29143	40	291-635-021	$1,509.47	$1,334.00
29143	41	291-635-022	$1,690.00	$1,690.00
29143	42	291-635-023	$1,690.00	$1,690.00
29143	43	291-635-024	$1,647.00	$1,647.00
29143	44	291-635-025	$1,690.00	$1,690.00
29143	45	291-635-026	$1,647.00	$1,647.00
29143	46	291-635-027	$1,690.00	$1,690.00
29143	47	291-635-028	$1,690.00	$1,690.00
29143	48	291-635-029	$1,509.47	$1,334.00
29143	49	291-635-030	$1,647.00	$1,647.00
29143	50	291-635-031	$1,690.00	$1,690.00
29143	51	291-635-032	$1,647.00	$1,647.00
29143	52	291-635-033	$1,690.00	$1,690.00
29143	53	291-635-034	$1,647.00	$1,647.00
29143	54	291-635-035	$1,690.00	$1,690.00
29143	55	291-635-036	$1,509.47	$1,421.00
29143	56	291-635-037	$1,509.47	$1,334.00
29143	57	291-635-038	$1,509.47	$1,421.00
29143	58	291-635-039	$1,509.47	$1,456.00
29143	59	291-635-040	$1,509.47	$1,221.00
29143	80	291-636-001	$1,509.47	$1,221.00
29143	81	291-636-002	$1,509.47	$1,456.00
29143	82	291-636-003	$1,509.47	$1,421.00
29143	83	291-636-004	$1,509.47	$1,334.00
29143	84	291-636-005	$1,509.47	$1,221.00
29143	85	291-636-006	$1,509.47	$1,334.00
29143	86	291-636-007	$1,509.47	$1,421.00
29143	87	291-636-008	$1,509.47	$1,456.00
29143	88	291-636-009	$1,509.47	$1,334.00
29143	89	291-636-010	$1,509.47	$1,421.00
29143	90	291-636-011	$1,509.47	$1,334.00
29143	91	291-636-012	$1,509.47	$1,456.00
29143	92	291-636-013	$1,509.47	$1,334.00
29143	93	291-636-014	$1,509.47	$1,421.00
29143	94	291-636-015	$1,509.47	$1,456.00
29143	95	291-636-016	$1,509.47	$1,334.00
29143	96	291-636-017	$1,509.47	$1,221.00
29143	97	291-636-018	$1,509.47	$1,334.00
29143	98	291-636-019	$1,509.47	$1,456.00

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143	99	291-636-020	$1,509.47	$1,421.00
29143	100	291-636-021	$1,509.47	$1,421.00
29143	101	291-636-022	$1,509.47	$1,334.00
29143	102	291-636-023	$1,509.47	$1,456.00
29143	103	291-636-024	$1,509.47	$1,221.00
29143	104	291-636-025	$1,509.47	$1,100.00
29143	105	291-636-026	$1,509.47	$1,169.00
29143	106	291-636-027	$1,509.47	$1,221.00
29143	107	291-636-028	$1,509.47	$1,169.00
29143	108	291-636-029	$1,509.47	$1,221.00
29143	109	291-636-030	$1,509.47	$1,169.00
29143	110	291-636-031	$1,509.47	$1,100.00
29143	111	291-636-032	$1,509.47	$1,169.00
29143	112	291-636-033	$1,509.47	$1,221.00
29143	113	291-636-034	$1,509.47	$1,169.00
29143	114	291-636-035	$1,509.47	$1,221.00
29143	115	291-636-036	$1,509.47	$1,169.00
29143	116	291-636-037	$1,509.47	$1,100.00
29143	117	291-636-038	$1,509.47	$1,221.00
29143	118	291-636-039	$1,509.47	$1,100.00
29143	119	291-636-040	$1,509.47	$1,169.00
29143	120	291-636-041	$1,509.47	$1,169.00
29143	121	291-636-042	$1,509.47	$1,221.00
29143	122	291-636-043	$1,509.47	$1,100.00
29143-5	41	291-641-001	$1,643.00	$1,221.00
29143-5	42	291-641-002	$1,643.00	$1,334.00
29143-5	43	291-641-003	$1,647.00	$1,647.00
29143-5	44	291-641-004	$1,643.00	$1,334.00
29143-5	45	291-641-005	$1,643.00	$1,456.00
29143-5	46	291-641-006	$1,643.00	$1,421.00
29143-5	47	291-641-007	$1,643.00	$1,221.00
29143-5	74	291-641-008	$1,643.00	$1,221.00
29143-5	73	291-641-009	$1,643.00	$1,334.00
29143-5	72	291-641-010	$1,643.00	$1,456.00
29143-5	71	291-641-011	$1,643.00	$1,421.00
29143-5	70	291-641-012	$1,643.00	$1,334.00
29143-5	69	291-641-013	$1,643.00	$1,456.00
29143-5	68	291-641-014	$1,643.00	$1,334.00
29143-5	67	291-641-015	$1,643.00	$1,421.00
29143-5	66	291-641-016	$1,643.00	$1,221.00
29143-5	65	291-641-017	$1,643.00	$1,456.00
29143-5	64	291-641-018	$1,643.00	$1,334.00

Moreno Valley Unified School District
Community Facilities District No. 2002-1
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29143-5	63	291-641-019	$1,643.00	$1,456.00
29143-5	62	291-641-020	$1,643.00	$1,421.00
29143-5	61	291-641-021	$1,643.00	$1,221.00
29143-5	75	291-642-001	$1,643.00	$1,421.00
29143-5	76	291-642-002	$1,643.00	$1,456.00
29143-5	77	291-642-003	$1,643.00	$1,334.00
29143-5	78	291-642-004	$1,643.00	$1,421.00
29143-5	79	291-642-005	$1,643.00	$1,221.00
29143-5	80	291-642-006	$1,643.00	$1,456.00
29143-5	81	291-642-007	$1,643.00	$1,334.00
29143-5	82	291-642-008	$1,643.00	$1,221.00
29143-1	0	291-583-036	$0.00	$0.00
29143-2	0	291-640-001	$0.00	$0.00
29143-1	0	291-670-005	$0.00	$0.00

Total Parcels	**560**
Total Taxable Parcels	**557**
Total Maximum Annual Special Tax	**$840,259.13**
Total Assigned Special Tax	**$756,779.00**