

Community Facilities District No. 2005-1 Annual Special Tax Report

Fiscal Year Ending June 30, 2024

Moreno Valley Unified School District



2024 / 2025



A division of California Financial Services

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Introduction

Community Facilities District No. 2005-1 (“CFD No. 2005-1”) 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. 2005-1 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. 2005-1 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2024/2025. The Annual Special Tax Levy is calculated pursuant to the Notice of Special Tax Lien and the Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Fiscal Agent Agreement, dated January 1, 2017 between the School District and U.S. Bank, NA 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. 2005-1 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2023/2024 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2023/2024 and an accounting of the remaining collections.

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 2005-1.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 2005-1 for Fiscal Year 2023/2024.

Section V – Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 2005-1 for Fiscal Year 2024/2025.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 2005-1.

Section VII – Fiscal Year 2024/2025 Special Tax Levy

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

I. CFD Background

This Section provides background information regarding the formation of CFD No. 2005-1 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 2005-1 is located south of Fir Avenue, east of Morrison Street, west of Nason Street and north of Eucalyptus Avenue in the City of Moreno Valley (“City”). CFD No. 2005-1 encompasses two (2) separate tracts (Tract 27251 and 27251-1) and is approximately 63.9 gross acres. For reference, the boundary map of CFD No. 2005-1 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

CFD No. 2005-1 was formed and established by the School District on July 19, 2005 following a public hearing conducted by the Board of Education of the School District (the “Board”), as legislative body of CFD No. 2005-1, and a landowner election at which the qualified electors of CFD No. 2005-1 authorized CFD No. 2005-1 to incur bonded indebtedness in an amount not to exceed \$20,000,000 and approved the levy of Annual Special Taxes.

CFD No. 2005-1 was also formed in connection with a School Facilities Funding and Mitigation Agreement by and among the School District, Richland Meadowlands, Ltd., a Florida limited partnership, by Richland Properties Inc. (collectively, “Richland”), dated as of July 20, 2005, as amended on July 15, 2008 (the “Initial Mitigation Agreement”). The School District, CFD No. 2005-1 and RSI Moreno Valley LLC, a Delaware limited liability company (“RSI,” or “Developer”) entered into a First Amended and Restated School Facilities Funding and Mitigation Agreement, dated as of September 8, 2015 (the “Amended and Restated Mitigation Agreement”) which amended and superseded the Initial Mitigation Agreement with respect to all of the property within CFD No. 2005-1 upon which Special Taxes are authorized to be levied.

In addition, CFD No. 2005-1 may finance the acquisition or 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 March 23, 2004, by and among the School District, Richland and EMWD. RSI is the successor in interest of Richland with respect to the Joint Community Facilities Agreement and all school fee deposits made pursuant to the Initial Mitigation Agreement.

The Amended and Restated Mitigation Agreement and the Joint Facilities Agreement provide the terms for financing the EMWD Facilities and the School Facilities (collectively, the “Facilities”). Subsequently, as a result of changes in the planned development of property within the District, including a change in ownership of Richland, the Board, on September 8, 2015, approved Resolution No. 2015-16-14 which approved and authorized the execution of the Amended and Restated Mitigation Agreement, and authorized all actions necessary for the cancellation of the Special Taxes on one tract of land within the District owned by WSI Lincoln Property Holdings, LLC (the “WSI Tract”). On December 28, 2015, a Notice of Cancellation of Special Tax and Extinguishment of Lien for Certain Property Within CFD No. 2005-1 of the School District was recorded in office of the County Recorded as document number 2015-0558643 as the WSI Tract.

The table on the next page provides information related to the formation of CFD No. 2005-1.

**Board Actions Related to
Formation of CFD No. 2005-1**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	June 14, 2005	2004-05-86
Resolution to Incur Bonded Indebtedness	June 14, 2005	2004-05-87
Resolution of Formation	July 19, 2005	2005-06-05
Bond Authorization	July 19, 2005	2005-06-06
Resolution Calling Election	July 19, 2005	2005-06-07
Ordinance Levying Special Taxes	August 16, 2005	Ordinance No. 2005-06-08

A Notice of Special Tax Lien was recorded in the real property records of the County of Riverside (“County”) on July 25, 2005, as Instrument No. 2005-0592016 on all property within CFD No. 2005-1. The Special Tax rates were reduced by the Board on October 25, 2016. The First Amended Notice of Special Tax Lien for the reduced Special Taxes was recorded on October 31, 2016 as Instrument No. 2016-0479930 and is attached as Exhibit A.

C. Bonds

1. 2016 Special Tax Bonds

On January 26, 2017 the 2016 Special Tax Bonds of the Moreno Valley Unified School District Community Facilities District No. 2005-1 (“2016 Bonds”) were issued in the amount of \$6,835,000. The 2016 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated January 1, 2017 (“FAA”) and the Act. The 2016 Bonds were issued to fund the Authorized Facilities of CFD No. 2005-1, fund a reserve fund for the 2016 Bonds and pay the costs of issuing the 2016 Bonds. For more information regarding the use of the 2016 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

The 2016 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 2005-1 according to the RMA. A copy of the debt service schedule of the 2016 Bonds is included as Exhibit D.

II. Fiscal Year 2023/2024 Annual Special Tax

Each Fiscal Year, CFD No. 2005-1 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2023/2024.

A. Special Tax Levy

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

Fiscal Year 2023/2024 Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1 - Residential Property	2,500 Sq. Ft. or Less	47 Units	\$2,709.70 Per Unit	\$127,355.90
2 - Residential Property	2,501 Sq. Ft. to 2,800 Sq. Ft.	14 Units	\$2,880.62 Per Unit	40,328.68
3 - Residential Property	2,801 Sq. Ft. to 3,200 Sq. Ft.	40 Units	\$2,981.26 Per Unit	119,250.40
4 - Residential Property	3,201 Sq. Ft. to 3,500 Sq. Ft.	20 Units	\$3,100.68 Per Unit	62,013.60
5 - Residential Property	3,501 Sq. Ft. to 3,800 Sq. Ft.	18 Units	\$3,181.42 Per Unit	57,265.56
6 - Residential Property	Greater than 3,800 Sq. Ft.	11 Units	\$3,282.10 Per Unit	36,103.10
Residential Subtotal		150 Units		\$442,317.24
7 - Non-Residential Property ^[1]	N/A	0.00 Acres	\$0.00 Per Acre	0.00
Total		150 Units		\$442,317.24

[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 \$15,495.56 per Acre.

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 2005-1, as of June 30, 2024, for Fiscal Year 2023/2024 and prior Fiscal Years are summarized in the table below. Based on the Foreclosure Covenant outlined in the FAA and the current delinquency rates, no new parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2023/2024 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 2005-1 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2024	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2019/2020	\$408,633.02	1	\$407,163.45	\$1,469.57	0.36%	\$0.00	0.00%
2020/2021	416,806.14	1	413,808.22	2,997.92	0.72%	0.00	0.00%
2021/2022	425,141.90	2	420,554.49	4,587.41	1.08%	0.00	0.00%
2022/2023	433,645.20	0	433,645.20	0.00	0.00%	0.00	0.00%
2023/2024	442,317.24	2	436,154.56	6,162.68	1.39%	6,162.68	1.39%

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 2016 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 2005-1.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2016 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the FAA.

The balances, as of June 30, 2024, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table on the following page. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2023/2024.

**Fund and Account Balances
as of June 30, 2024**

Account Name	Account Number	Balance
Special Tax Fund	27256300-0	\$269,152.32
Prepayment Account	27256300-1	0.00
Administrative Expense Fund	27256300-2	40,800.97
Bond Fund	27256300-3	0.00
Reserve Fund	27256300-4	534,493.47
School Facilities Constrction Account	27256300-5	0.00
Optional Redemption Fund	27256300-7	0.00
Sinking Fund	27256300-8	0.00
Mandatory Redemption Fund	27256300-9	0.00
Surplus School Facilities Fund	27256301-0	3,695.48
Interest Account	27256301-2	26,301.59
Principal Account	27256301-3	0.00
Total		\$874,443.83

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 2005-1 are limited based on the restrictions as described within the FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 2005-1 from July 1, 2023, through June 30, 2024. For a more detailed description of the sources and uses of funds please refer to Section 4 of the FAA.

Fiscal Year 2023/2024 Sources and Uses of Funds

Sources	
Bond Proceeds	0.00
Annual Special Tax Receipts	436,243.21
Investment Earnings	37,893.36
Total	\$474,136.57
Uses	
Interest Payments	(\$254,530.04)
Principal Payments	(105,000.00)
Authorized Facilities	(74,009.34)
Administrative Expenses	(61,900.00)
Total	(\$495,439.38)

IV. Senate Bill 165

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

A. Authorized Facilities

1. School Facilities

School facilities to be owned and operated by the School District (the “School Facilities”) including, without limitation, classrooms, multi-purpose rooms, administration and auxiliary space, and interim housing, together with furniture, equipment and technology, needed by the School District in order to mitigate the impact on School Facilities of the student population to be generated as a result of the development of the property, together with all land or interest in land required for the construction of such School Facilities and all land interest in land required to be provided by the School District as mitigation of environmental impacts associated with the development of such School Facilities, and central support and administrative facilities, transportation and special education facilities, including any incidental school administration and transportation center improvements.

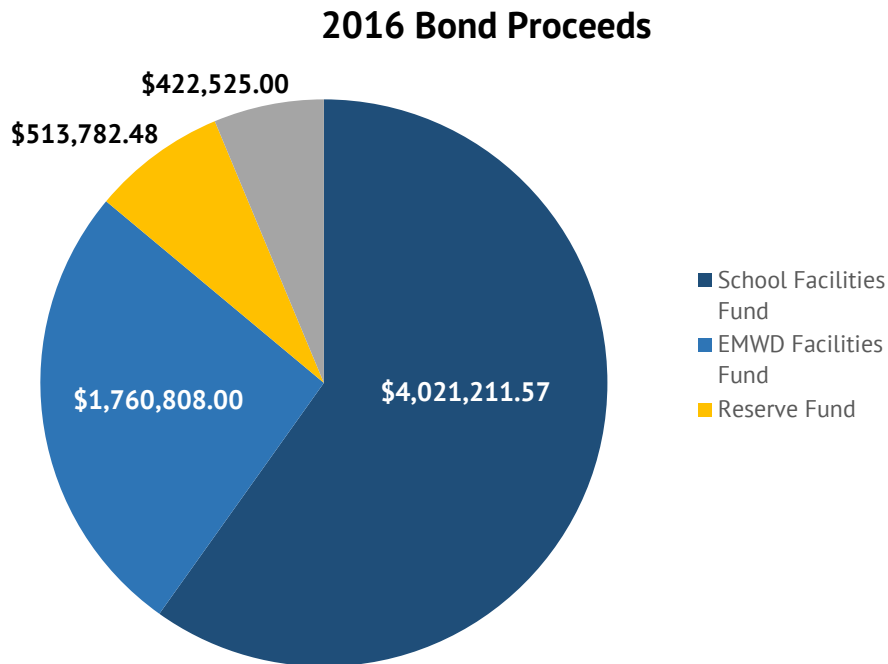
2. Water and Sewer Facilities

Water and sewer facilities to be owned and operated by the EMWD, including without limitation all appurtenances and appurtenant work relating thereto.

B. 2016 Special Tax Bonds

1. Bond Proceeds

In accordance with the FAA the total bond proceeds of \$6,835,000 less the Original Issue Discount of \$116,672.95 were deposited into the funds and accounts as shown in the graph below.



[1] This amount includes the Underwriter's Discount of \$102,525.00. The actual amount deposited into the Cost of Issuance Account was \$320,000.

2. Construction Funds and Accounts

All construction funds generated from the issuance of the 2016 Bonds have been expended on the Authorized Facilities prior to July 1, 2018. The amount currently on deposit in the School Facilities Construction Account is investment earnings.

C. Special Taxes

CFD No. 2005-1 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 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 2005-1 within the Special Tax Fund created under the FAA.

Special Tax Fund

Balance as of July 1, 2023		\$308,251.30
Accruals		\$442,080.69
Special Tax Deposits	\$436,243.21	
Investment Earnings	5,837.48	
Expenditures		(\$481,179.67)
Transfer to the Interest Account	(\$248,149.27)	
Transfer to the Principal Account	(105,000.00)	
Transfer to the Surplus School Facilities Account	(92,324.24)	
Transfer to the Administrative Expense Fund	(35,706.16)	
Balance as of June 30, 2024		\$269,152.32

Pursuant to the 2018 FAA, any remaining funds in the Special Tax fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Surplus Fund account. Funds within the Surplus Fund account may be used for Authorized Facilities of the School District.

Special Tax Remainder Fund

Balance as of July 1, 2023		\$7,771.24
Accruals		\$94,933.58
Transfer from Special Tax Fund	\$92,324.24	
Investment Earnings	2,609.34	
Expenditures		(\$99,009.34)
Authorized Facilities (Valley View High School)	(\$74,009.34)	
Transfer to the Administrative Expense Fund	(25,000.00)	
Balance as of June 30, 2024		\$3,695.48

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 2005-1 based on the financial obligations for Fiscal Year 2024/2025.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 2005-1 are calculated in accordance and pursuant to the RMA. Pursuant to the FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2016 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 2005-1. The table on the following page shows the calculation of the Special Tax Requirement for Fiscal Year 2024/2025.

Special Tax Requirement for CFD No. 2005-1

Fiscal Year 2023/2024 Remaining Sources		\$302,151.36
Balance of Special Tax Fund	\$269,152.32	
Balance of Interest Account	26,301.59	
Balance of Principal Account	0.00	
Anticipated Special Taxes	6,697.45	
Fiscal Year 2023/2024 Remaining Obligations		(\$302,151.36)
September 1, 2024 Interest Payment	(\$126,477.50)	
September 1, 2024 Principal Payment	(115,000.00)	
Direct Construction of Authorized Facilities	(60,673.86)	
Fiscal Year 2023/2024 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2024/2025 Obligations		(\$451,163.84)
Administrative Expense Budget	(\$36,420.28)	
Anticipated Special Tax Delinquencies ^[1]	(6,285.94)	
March 1, 2025 Interest Payment	(124,177.50)	
September 1, 2025 Interest Payment	(124,177.50)	
September 1, 2025 Principal Payment	(125,000.00)	
Direct Construction of Authorized Facilities	(35,102.62)	
Fiscal Year 2024/2025 Special Tax Requirement		\$451,163.84

[1] Assumes the Year End Fiscal Year 2023/2024 delinquency rate of 1.39%.

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

Fiscal Year 2024/2025 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	\$19,675.11
Consultant/Trustee Expenses	11,500.00
County Tax Collection Fees	245.17
Contingency for Legal	5,000.00
Total Expenses	\$36,420.28

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 2005-1 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. 2005-1.

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 2024/2025**

Initial Tax Year	Land Use	Number of Units
2007/2008	Residential Property	52
2008/2009	Residential Property	0
2009/2010	Residential Property	0
2010/2011	Residential Property	0
2011/2012	Residential Property	0
2012/2013	Residential Property	0
2013/2014	Residential Property	0
2014/2015	Residential Property	0
2015/2016	Residential Property	22
2016/2017	Residential Property	76
Total		150

Building Permits have been issued for 150 Units by the City within CFD No. 2005-1. According to the County Assessor, all property zoned for residential development within CFD No. 2005-1 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 2005-1.

**Fiscal Year 2024/2025
Special Tax Classification**

Tax Class	Land Use	Number of Units/Acres
1	Residential Property	47 Units
2	Residential Property	14 Units
3	Residential Property	40 Units
4	Residential Property	20 Units
5	Residential Property	18 Units
6	Residential Property	11 Units
<i>Subtotal Residential Property</i>		<i>150 Units</i>
7	Non-Residential Property	0.00 Acres
<i>Subtotal Non- Residential Property</i>		<i>0.00 Acres</i>
Total		150 Units

VII. Fiscal Year 2024/2025 Special Tax Levy

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

Based on the Special Tax Requirement listed in Section V, CFD No. 2005-1 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The Assigned Annual Special Tax rate escalates annually by 2%. The special tax roll, containing a listing of each parcel’s Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2024/2025 by Special Tax classification as determined by the RMA for CFD No. 2005-1 can be found on the table on the next page.

Fiscal Year 2024/2025 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	2,500 Sq. Ft. or Less	47 Units	\$2,763.90 Per Unit	\$129,903.30
2 - Residential Property	2,501 Sq. Ft. to 2,800 Sq. Ft.	14 Units	\$2,938.22 Per Unit	41,135.08
3 - Residential Property	2,801 Sq. Ft. to 3,200 Sq. Ft.	40 Units	\$3,040.90 Per Unit	121,636.00
4 - Residential Property	3,201 Sq. Ft. to 3,500 Sq. Ft.	20 Units	\$3,162.68 Per Unit	63,253.60
5 - Residential Property	3,501 Sq. Ft. to 3,800 Sq. Ft.	18 Units	\$3,245.04 Per Unit	58,410.72
6 - Residential Property	Greater than 3,800 Sq. Ft.	11 Units	\$3,347.74 Per Unit	36,825.14
Residential Subtotal		150 Units		\$451,163.84
7 - Non-Residential Property ^[1]	N/A	0.00 Acres	\$0.00 Per Acre	0.00
Total		150 Units		\$451,163.84

[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 \$15,805.47 per Acre.

[https://calschools.sharepoint.com/cfs/unregulated/moreno_valley/developer_revenue/cfd_admin/cfd no. 2005-1/fy 2024-25/moreno valley usd_cfd2005-1_fy20242025_specialtaxreport_.docx](https://calschools.sharepoint.com/cfs/unregulated/moreno_valley/developer_revenue/cfd_admin/cfd_no.2005-1/fy_2024-25/moreno_valley_usd_cfd2005-1_fy20242025_specialtaxreport_.docx)

Exhibit A

First Amended Notice of Special Tax Lien Rate and Method of Apportionment

**RECORDING REQUESTED BY
AND RETURN TO:**

Community Facilities District No. 2005-1
Moreno Valley Unified School District
c/o Bowie, Arneson, Wiles & Giannone
4920 Campus Drive
Newport Beach, CA 92660
Attn: Linda Wolf

2016-0479330

10/31/2016 10:43 AM Fee: \$ 72.00

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Recorded in Official Records
County of Riverside
Peter Aldana
Assessor-County Clerk-Recorder



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Page	DA	PCOR	Misc	Long	RFD	1st Pg	Adtl Pg	Cert	CC
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**FIRST AMENDED
NOTICE OF SPECIAL TAX LIEN**

73.50

**COMMUNITY FACILITIES DISTRICT NO. 2005-1
OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT**

NOTICE – THIS FIRST AMENDED NOTICE OF SPECIAL TAX LIEN AMENDS THE NOTICE OF SPECIAL TAX LIEN PREVIOUSLY RECORDED FOR COMMUNITY FACILITIES DISTRICT NO. 2005-1 OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT, RECORDED ON JULY 25, 2005, IN THE RIVERSIDE COUNTY RECORDER’S OFFICE AS DOCUMENT NO. 2005-0592016

NOTICE IS HEREBY GIVEN by Community Facilities District No. 2005-1 of the Moreno Valley Unified School District (“CFD No. 2005-1”) pursuant to Government Code Section 53340(b) that the lien for special taxes levied on hereinafter described specific parcels within CFD No. 2005-1, approved pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended (commencing with Government Code Section 53311), and identified by way of that document recorded as follows:

“NOTICE OF SPECIAL TAX LIEN Community Facilities District No. 2005-1 of the Moreno Valley Unified School District” recorded in Official Records, County of Riverside, on July 25, 2005, as Document No. 2005-0592016,

is amended in accordance with the terms of this document, as further set forth herein.

The **NOTICE OF SPECIAL TAX LIEN** referenced above has been amended as described and shown on **Exhibit A** entitled "Reduced Special Taxes of Community Facilities District No. 2005-1 of the Moreno Valley Unified School District for Fiscal Year 2017-2018," attached hereto. The Rate and Method of Apportionment of Special Taxes of CFD No. 2005-1 is attached hereto as **Exhibit B**.

NOTICE IS HEREBY GIVEN by CFD No. 2005-1 that upon recording of this *First Amended Notice of Special Tax Lien*, the above-described lien for special taxes is amended as against the following described property:

Real property in the County of Riverside, State of California, described as follows:

Assessor Parcel Numbers as shown on **Exhibit C**, attached hereto.

Exhibits A, B and C attached hereto are each incorporated herein by the references set forth above.

For further information concerning the current and future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Moreno Valley Unified School District, 25634 Alessandro Boulevard, Moreno Valley, California 92553, telephone (951) 571-7500.



Cleveland Johnson, Clerk of the Board of
Education of the Moreno Valley Unified
School District

EXHIBIT "A"

**REDUCED SPECIAL TAXES OF
MORENO VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1
FOR FISCAL YEAR 2017-2018**

Assigned Special Taxes for Developed Property For Fiscal Year 2017-2018		
Land Use Category	Taxable Unit	Assigned Special Tax per Taxable Unit*
1 – 2,500 sq. ft. or less	D/U	\$2,406.15
2 – 2,501 sq. ft. to 2,800 sq. ft.	D/U	\$2,557.91
3 – 2,801 sq. ft. to 3,200 sq. ft.	D/U	\$2,647.29
4 – 3,201 sq. ft. to 3,500 sq. ft.	D/U	\$2,753.32
5 – 3,501 sq. ft. to 3,800 sq. ft.	D/U	\$2,825.02
6 – Greater than 3,800 sq. ft.	D/U	\$2,914.42
7 - Non-Residential Property	Acre	\$13,759.61

* Tax Rates shown have been rounded to two decimals. Actual Tax Rates are not rounded. The Assigned Special Taxes per dwelling unit may be increased or modified as described in the Rate and Method of Apportionment.

Backup Special Taxes for Developed Property For Fiscal Year 2017-2018		
Tract	Actual Backup Special Tax per Lot or Dwelling Unit*	Projected Backup Special Tax per Lot or Dwelling Unit*
27251	\$2,744.81	\$0.00
27251-1	\$2,962.36	\$0.00

* Note: The Backup Special Tax per lot or dwelling unit shown may be modified as described in the Rate and Method of Apportionment.

Special Taxes for Undeveloped Property For Fiscal Year 2017-2018		
Land Use Category	Taxable Unit	Undeveloped Special Tax per Acre
Undeveloped Property	Acre	\$13,759.61

EXHIBIT B

**RATE AND METHOD OF APPORTIONMENT FOR MORENO VALLEY UNIFIED
SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2005-1**

RATE AND METHOD OF APPORTIONMENT FOR
MORENO VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within Community Facilities District No. 2005-1 ("CFD No. 2005-1") of the Moreno Valley Unified School District ("School District") and collected each Fiscal Year commencing in Fiscal Year 2005-2006, in an amount determined by the School District, through the application of this Rate and Method of Apportionment as described below. All of the real property within CFD No. 2005-1, 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 acreage of an Assessor's Parcel as shown on an Assessor's Parcel Map. If the acreage is not shown on an Assessor's Parcel Map, the acreage shown on the applicable final map, parcel map, condominium plan, or other recorded County map shall be used. If the acreage information supplied by these alternative sources is not available, or in conflict, the acreage used shall be determined by the Assistant Superintendent of Business Services or a designee.

"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. 2005-1: for 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. 2005-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the School District, CFD No. 2005-1 or any designee thereof of complying with School District, CFD No. 2005-1 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. 2005-1 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. 2005-1 for any other administrative purposes of CFD No. 2005-1, 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 on 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.

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

"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.1.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. 2005-1, under the Act which are secured by the levy of Special Taxes of CFD No. 2005-1.

"CFD No. 2005-1" means the Moreno Valley Unified School District Community Facilities District No. 2005-1.

"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 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.*), an applicable local ordinance 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 shall 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.

“Property Owner Association Property” means, for each Fiscal Year, any property within the boundaries of CFD No. 2005-1 that is owned by or irrevocably dedicated to a property owner association, including any master or sub-association as shown on the equalized roll of the County which is available on or about July 1st of the Fiscal Year.

“Proportionately” means, for Developed Property, that the ratio of the actual Special Tax levy to the Maximum 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 "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.

“Public Property” means, for each Fiscal Year, any property within the boundaries of CFD No. 2005-1 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 shown on the equalized roll of the County which is available on or about July 1st of the 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 shown on the equalized roll of the County which is available on or about July 1st of the 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 a Land Use Category in accordance with its zoning or use which ever is greater.

“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. 2005-1 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 school facilities to accommodate students from development in CFD No. 2005-1 eligible under the Act as reasonably determined by the District 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 within CFD No. 2005-1, levied in the previous Fiscal Year, less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the Assistant Superintendent of Business Services pursuant to the Indenture.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2005-1 which have not been prepaid pursuant to Section J or, which are not exempt from the Special Tax pursuant to law or 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 as shown on the equalized roll of the County which is available on or about July 1st of the Fiscal Year.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2005-1 shall be classified as Developed 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
Fiscal Year 2005/2006

Land Use Category	Taxable Unit	Developed Floor Area	Assigned Special Tax Per Taxable Unit
1 - Residential Property	D/U	2,500 sq. ft. or Less	\$2,315.00
2 - Residential Property	D/U	2,501 to 2,800 sq. ft.	\$2,461.00
3 - Residential Property	D/U	2,801 to 3,200 sq. ft.	\$2,547.00
4 - Residential Property	D/U	3,201 to 3,500 sq. ft.	\$2,649.00
5 - Residential Property	D/U	3,501 to 3,800 sq. ft.	\$2,718.00
6 - Residential Property	D/U	Greater than 3,800 sq. ft.	\$2,804.00
7 - Non - Residential Property	Acre	N/A	\$13,239.00

c. Backup Special Tax

When a Final Map is recorded within CFD No. 2005-1 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 Assistant Superintendent of Business Services a copy of the recorded Final Map and a listing of the square footage of all lots within such Final Map prior to the first request for a certificate of compliance from the District.

The Back Up Special Tax per Assessor Parcel of Residential Property within a Final Map shall be determined by multiplying \$13,239.00 for Fiscal Year 2005/2006 by the

total Acreage of Taxable Property, excluding the Acreage associated with Non-Residential Property, Public Property and 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. Table 2 below provides the Backup Special Tax for Fiscal Year 2005/2006 for Tract 27251-1 and the projected Backup Special Tax for Fiscal Year 2005/2006 for Tracts 27251 and 31305. Tracts 27251 and 31305 will have the actual Backup Special Tax calculated at the time the Final Map is recorded as described above.

TABLE 2
Backup Special Taxes
Fiscal Year 2005/2006

Tract	Status	Actual / Projected Final Map Acres	Backup Special Tax per Lot*	Projected Backup Special Tax per Lot*	Actual / Projected Number of Dwelling Units
31305	Tentative	17.14		\$2,608.24	87
27251	Tentative	24.24		\$2,674.28	120
27251-1	Final	7.32	\$2,850.28		34
Total					241

* Note: The Backup Special Tax per Lot shown maybe modified as described below.

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, Public Property and Property Owner Association Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the Assistant 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.

d. Escalation

Commencing in January of 2006 to be effective for Fiscal Year 2006/2007, the Assigned Special Taxes and the Backup Special Tax shall escalate by two percent (2%) annually and annually thereafter.

2. **Undeveloped Property**

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property within CFD 2005-1 shall be \$13,239.00 per Acre.

b. Escalation

Commencing in January of 2006 to be effective for Fiscal Year 2006/2007, the Maximum Special Tax for Undeveloped Property shall escalate by two percent (2%) annually and annually thereafter.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2005/2006 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 including Public Property and Property Owner Association Property which is not then exempt;

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 as to each such Assessor's Parcel.

E. EXEMPTIONS

Tax exempt status will be irrevocably assigned by the Assistant Superintendent of Business Services in the chronological order in which property becomes Public Property or Property Owner Association Property provided however, that no such classification shall reduce the sum of all Taxable Property to less than 46.27 Acres. Property that is not exempt from Special Taxes under this section shall be required to prepay the Special Tax in full at the then applicable rate per acre for Undeveloped Property pursuant to Section J.1. In the event the prepayment is not made pursuant to the preceding sentence, the Assessor parcels will be subject to taxation as Undeveloped Property pursuant to Step 2 of Section 3.

F. REVIEW/APPEAL COMMITTEE

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Assistant Superintendent of Business Services not later than twelve months after having paid the first installment of the Special Tax that is disputed. The Assistant Superintendent of Business Services shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

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. 2005-1 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. EXCESS ASSIGNED ANNUAL SPECIAL TAX FROM DEVELOPED PROPERTY

In any Fiscal Year, when proceeds of Assigned Annual Special Tax for Developed Property are greater than principal, interest and Administrative Expenses such amount shall be available for the School District subject to any required reserve fund required replenishment. The School District shall use proceeds for acquisition, construction or financing school facilities in accordance with the Act and other applicable law as determined by the School District.

I. PURPOSE OF THE SPECIAL TAXES

The proposed facilities to be financed include: A) elementary, middle, and high school buildings, as well as central administration and support facilities as needed and applicable, together with land and all necessary equipment of the School District; and B) Eastern Municipal Water District sewer and water facilities connection and facility capacity fees, as well as water and sewer facilities, together with an estimated useful life of five (5) years or longer to serve the properties within the District. The foregoing is only by way of explanation and is not a limitation or change to any of the provisions of this RMA.

J. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section J:

“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, 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 Assistant Superintendent of Business Services with written notice of intent to prepay, and within five (5) days of receipt of such notice, the Assistant 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. 2005-1 in calculating the proper amount of a prepayment. Within fifteen (15) days of receipt of such non-refundable deposit, the Assistant 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 J.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 J.

- 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 J.1.a. 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 all or a portion of the Backup Special Tax is being levied, the Assessor's Parcel seeking prepayment as a result of the total Residential Property units within CFD No. 2005-1 at buildout being less than the total estimated residential units that were assumed when the Bonds were issued as determined by the Assistant 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 J.1.a. for purposes of calculating the prepayment amount.

Upon cash payment of the prepayment amount due pursuant to Section J.1.b. and upon owner providing confirmation from the County to the Assistant 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 J.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 J.1.a., the call premium, if any, as determined by Section J.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 J.1.b.

The owner of an Assessor's Parcel who desires to partially prepay the Maximum Special Tax shall notify the Assistant 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 five (5) days of receipt of such notice, the Assistant 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. 2005-1 in calculating the proper amount of a partial prepayment. Within fifteen (15) days of receipt of such non-refundable deposit, the Assistant 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 Assistant 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. 2005-1 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.

K. TERM OF THE SPECIAL TAX

The Special Tax shall be levied annually on all Assessor's Parcels of Taxable Property for a maximum of thirty-five (35) years as Developed Property not to exceed Fiscal Year 2045-2046.

EXHIBIT "C"
MORENO VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1
LISTING OF SPECIFIC PARCELS AND PROPERTY OWNER INFORMATION
AS OF JULY 1, 2016*

Tract No.	Lot No.	Owners Name	Assessor Parcel Number
27251	1	RSI Moreno Valley	487320001
27251	2	RSI Moreno Valley	487320002
27251	3	RSI Moreno Valley	487320003
27251	4	RSI Moreno Valley	487320004
27251	5	RSI Moreno Valley	487320005
27251	6	RSI Moreno Valley	487320006
27251	7	RSI Moreno Valley	487320007
27251	8	RSI Moreno Valley	487320008
27251	9	RSI Moreno Valley	487320009
27251	10	RSI Moreno Valley	487320010
27251	11	RSI Moreno Valley	487320011
27251	12	RSI Moreno Valley	487320012
27251	13	RSI Moreno Valley	487320013
27251	14	RSI Moreno Valley	487321001
27251	15	RSI Moreno Valley	487321002
27251	16	RSI Moreno Valley	487321003
27251	17	RSI Moreno Valley	487321004
27251	18	RSI Moreno Valley	487321005
27251	19	RSI Moreno Valley	487321006
27251	20	RSI Moreno Valley	487321007
27251	21	RSI Moreno Valley	487321008
27251	22	RSI Moreno Valley	487321009
27251	23	RSI Moreno Valley	487321010
27251	24	RSI Moreno Valley	487321011
27251	25	RSI Moreno Valley	487321012
27251	26	RSI Moreno Valley	487321013
27251	27	RSI Moreno Valley	487321014
27251	28	RSI Moreno Valley	487321015
27251	29	RSI Moreno Valley	487321016
27251	30	RSI Moreno Valley	487321017
27251	31	RSI Moreno Valley	487321018
27251	32	RSI Moreno Valley	487321019
27251	33	RSI Moreno Valley	487321020
27251	34	RSI Moreno Valley	487321021
27251	35	RSI Moreno Valley	487321022
27251	36	RSI Moreno Valley	487321023
27251	37	RSI Moreno Valley	487321024
27251	38	RSI Moreno Valley	487321025
27251	39	RSI Moreno Valley	487321026
27251	40	RSI Moreno Valley	487321027

* Ownership is as of July 1, 2016 per the County of Riverside Assessor for all property.

EXHIBIT "C"
MORENO VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1
LISTING OF SPECIFIC PARCELS AND PROPERTY OWNER INFORMATION
AS OF JULY 1, 2016*

Tract No.	Lot No.	Owners Name	Assessor Parcel Number
27251	41	RSI Moreno Valley	487321028
27251	42	RSI Moreno Valley	487321029
27251	43	RSI Moreno Valley	487321030
27251	44	RSI Moreno Valley	487321031
27251	45	RSI Moreno Valley	487321032
27251	46	RSI Moreno Valley	487343001
27251	47	RSI Moreno Valley	487343002
27251	48	RSI Moreno Valley	487343003
27251	49	RSI Moreno Valley	487343004
27251	50	RSI Moreno Valley	487343005
27251	51	RSI Moreno Valley	487343006
27251	52	RSI Moreno Valley	487343007
27251	53	RSI Moreno Valley	487343008
27251	54	RSI Moreno Valley	487343009
27251	55	RSI Moreno Valley	487343010
27251	56	RSI Moreno Valley	487343011
27251	57	RSI Moreno Valley	487341012
27251	58	RSI Moreno Valley	487341013
27251	59	RSI Moreno Valley	487341014
27251	60	RSI Moreno Valley	487341015
27251	61	RSI Moreno Valley	487341016
27251	62	RSI Moreno Valley	487341017
27251	63	RSI Moreno Valley	487341018
27251	64	RSI Moreno Valley	487341019
27251	65	RSI Moreno Valley	487341020
27251	66	RSI Moreno Valley	487341021
27251	67	RSI Moreno Valley	487341022
27251	68	RSI Moreno Valley	487341023
27251	69	RSI Moreno Valley	487330001
27251	70	RSI Moreno Valley	487330002
27251	71	RSI Moreno Valley	487330003
27251	72	RSI Moreno Valley	487330004
27251	73	Baura Joseph	487330005
27251	74	Deguzman Leslie Joyce N	487330006
27251	75	Luong Andrew Johnson	487330007
27251	76	Conner Daisy E	487330008
27251	77	Carrasco Teodoro	487330009
27251	78	Hindi Doli Hani	487330010
27251	79	Singh Balwinder	487330011
27251	80	Sam Kay L	487331001

* Ownership is as of July 1, 2016 per the County of Riverside Assessor for all property.

EXHIBIT "C"
MORENO VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1
LISTING OF SPECIFIC PARCELS AND PROPERTY OWNER INFORMATION
AS OF JULY 1, 2016*

Tract No.	Lot No.	Owners Name	Assessor Parcel Number
27251	81	Yiu Rebecca Wah	487331002
27251	82	Somcio Ramon Z	487331003
27251	83	Espinoza Jesus C	487331004
27251	84	Michail Sammy T	487331005
27251	85	Galang Rosario B	487331006
27251	86	Singh Amrik	487331007
27251	87	Johnson Deshemia T	487331008
27251	88	Jimenez Israel	487332001
27251	89	Mu Phillip	487332002
27251	90	Luong Frank	487332003
27251	91	Son Su O	487332004
27251	92	Isbell Michael C	487332005
27251	93	Willis Sherard	487332006
27251	94	2013 1 lh Borrower	487332007
27251	95	Higgins Nina	487332008
27251	96	Pineda Mirna Alejandra	487332009
27251	97	America Prop Inv	487332010
27251	98	Paras Edmund D	487332011
27251	99	Humbarger Christina F	487332012
27251	100	Tu Lien	487332013
27251	101	Li Changgong	487332014
27251	102	Silva Silverth Nathan	487332015
27251	103	Mafnas Jonathan D	487332016
27251	104	Moffett Robert Glenn	487332017
27251	105	Mamaril Robelle M	487333001
27251	106	Polar Asialine	487333002
27251	107	Barnett John A	487333003
27251	108	Vasquez Saturnino	487333004
27251	109	Pardeep Charanjit	487333005
27251	110	Relampagos Jacqueline	487333006
27251	111	Cardona Jennifer B	487333007
27251	112	Hsiung Caspar	487333008
27251	113	RSI Moreno Valley	487333009
27251	114	RSI Moreno Valley	487333010
27251	115	RSI Moreno Valley	487333011
27251	116	RSI Moreno Valley	487333012
27251-1	1	RSI Moreno Valley	487340001
27251-1	2	RSI Moreno Valley	487340002
27251-1	3	RSI Moreno Valley	487340003
27251-1	4	RSI Moreno Valley	487340004

* Ownership is as of July 1, 2016 per the County of Riverside Assessor for all property.

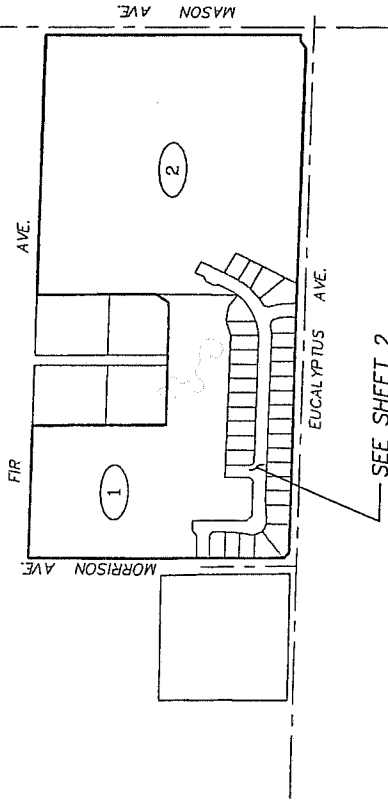
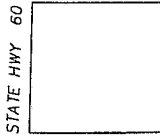
EXHIBIT "C"
MORENO VALLEY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2005-1
LISTING OF SPECIFIC PARCELS AND PROPERTY OWNER INFORMATION
AS OF JULY 1, 2016*

Tract No.	Lot No.	Owners Name	Assessor Parcel Number
27251-1	5	RSI Moreno Valley	487340005
27251-1	6	RSI Moreno Valley	487340006
27251-1	7	RSI Moreno Valley	487340007
27251-1	8	RSI Moreno Valley	487340008
27251-1	9	Rahman Mahfuza	487340009
27251-1	10	Salcedo Maria	487340010
27251-1	11	Yc Prop Inv	487340011
27251-1	12	Gonzales Jeremy	487340012
27251-1	13	Scott Ananise James	487340013
27251-1	14	Martinez Jose	487340014
27251-1	15	Munoz Erwin	487340015
27251-1	16	Munoz Elizabeth	487340016
27251-1	17	RSI Moreno Valley	487340017
27251-1	18	Kornacki Robert Michael	487340018
27251-1	19	Marcelo Brian Paul G	487340020
27251-1	20	Irigoyen Alexander	487341001
27251-1	21	Murillo Edgar Omar	487341002
27251-1	22	Hidalgo William Ivaan	487341003
27251-1	23	Cabatbat Milfer	487341004
27251-1	24	Ton Huyen Trang Nu	487341005
27251-1	25	Luong Frank	487341006
27251-1	26	Acosta David	487341007
27251-1	27	Ortiz Elizabeth	487341008
27251-1	28	Campbell David R	487341009
27251-1	29	Brown Roscoe	487341010
27251-1	30	Sasu Samuel	487341011
27251-1	31	Collins Maurice F	487342001
27251-1	32	RSI Moreno Valley	487342002
27251-1	33	RSI Moreno Valley	487342003
27251-1	34	RSI Moreno Valley	487342005

Exhibit B

CFD Boundary Map

PROPOSED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1
OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

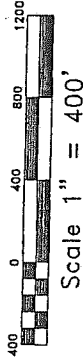


LEGEND

CFD BOUNDARY

LOT DESIGNATION

Special District Financing
& Administration
437 W. Grand Avenue
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631



LOT NO.	ASSESSOR'S PARCEL NUMBER	ASSESSOR'S PARCEL NUMBER	LOT NO.	ASSESSOR'S PARCEL NUMBER
1	477-150-035	477-150-035	19	477-710-017
2	477-150-037	477-150-037	20	477-710-018
3	477-710-001	477-710-001	21	477-710-019
4	477-710-002	477-710-002	22	477-711-001
5	477-710-003	477-710-003	23	477-711-002
6	477-710-004	477-710-004	24	477-711-003
7	477-710-005	477-710-005	25	477-711-004
8	477-710-006	477-710-006	26	477-711-005
9	477-710-007	477-710-007	27	477-711-006
10	477-710-008	477-710-008	28	477-711-007
11	477-710-009	477-710-009	29	477-711-008
12	477-710-010	477-710-010	30	477-711-009
13	477-710-011	477-710-011	31	477-711-010
14	477-710-012	477-710-012	32	477-711-011
15	477-710-013	477-710-013	33	477-712-001
16	477-710-014	477-710-014	34	477-712-002
17	477-710-015	477-710-015	35	477-712-003
18	477-710-016	477-710-016	36	477-712-004

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF EDUCATION OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT THIS 19 DAY OF May, 2005.

Rick Sayre
RICK SAYRE
CLERK OF THE BOARD OF EDUCATION
MORENO VALLEY UNIFIED SCHOOL DISTRICT
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2005-1, RIVERSIDE COUNTY, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT AT A REGULAR MEETING THEREON, HELD ON THE 19 DAY OF MAY, 2005, BY ITS RESOLUTION NO. 2005-27.

Rick Sayre
RICK SAYRE
CLERK OF THE BOARD OF EDUCATION
MORENO VALLEY UNIFIED SCHOOL DISTRICT
STATE OF CALIFORNIA

FILED THIS 19 DAY OF June, 2005, AT THE HOUR OF 8 O'CLOCK A.M. IN BOOK 103 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 118 AND AS INSTRUMENT NO. 2005-27752 IN THE OFFICE OF THE COUNTY RECORDER OF RIVERSIDE COUNTY, STATE OF CALIFORNIA. Fee \$9.00

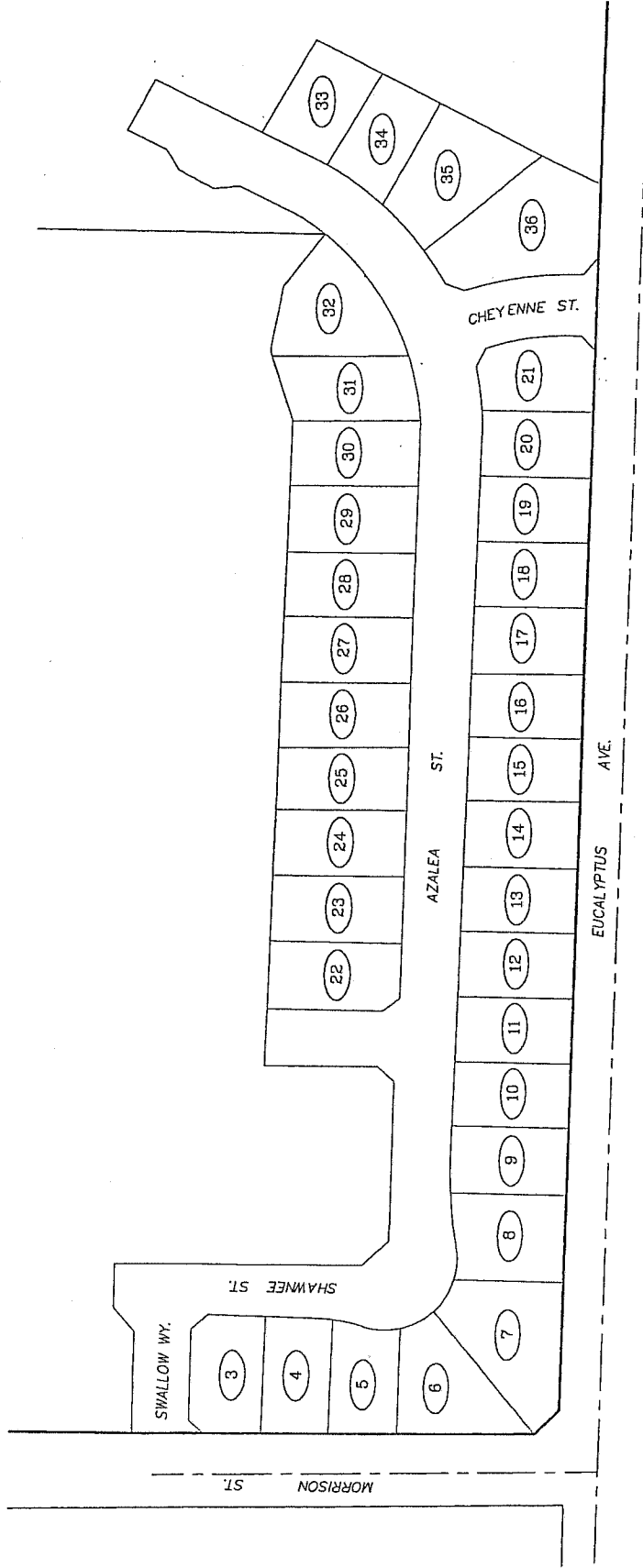
LARRY W. WARD
COUNTY RECORDER OF RIVERSIDE COUNTY
Larry Ward
DEPUTY

NOTE: FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSESSOR'S PARCELS, REFERENCE IS MADE TO THE RIVERSIDE COUNTY ASSESSOR'S PARCEL MAPS.

City

SHEET 2 OF 2

PROPOSED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 2005-1
OF THE MORENO VALLEY UNIFIED SCHOOL DISTRICT
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA



Scale 1" = 80'

LEGEND

CFD BOUNDARY

LOT DESIGNATION

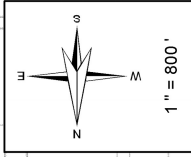


Special District Financing
& Administration
437 W. Grand Avenue
Escondido, California 92025
Tel: (760) 233-2630 Fax: (760) 233-2631

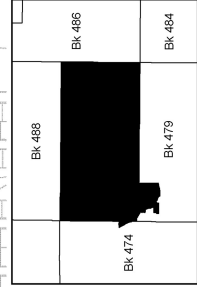
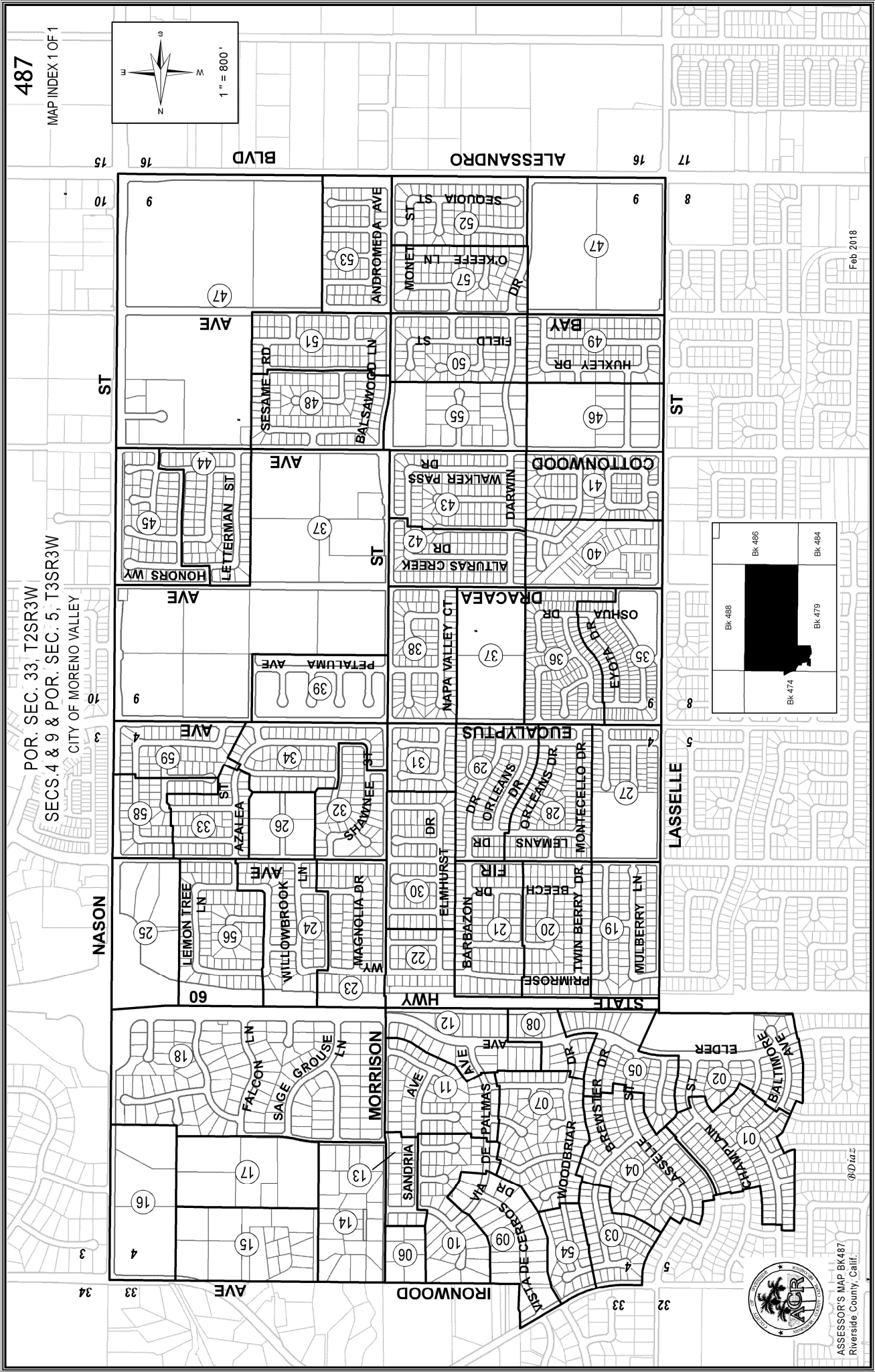
(05-003 MAY 2005)

Exhibit C

Assessor's Parcel Maps



POR. SEC. 33, T2SR3W
SECS. 4 & 9 & POR. SEC. 5, T3SR3W
CITY OF MORENO VALLEY



Feb. 2018



08/01/12

487-32
477-87

T. R. A. 021-002

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

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

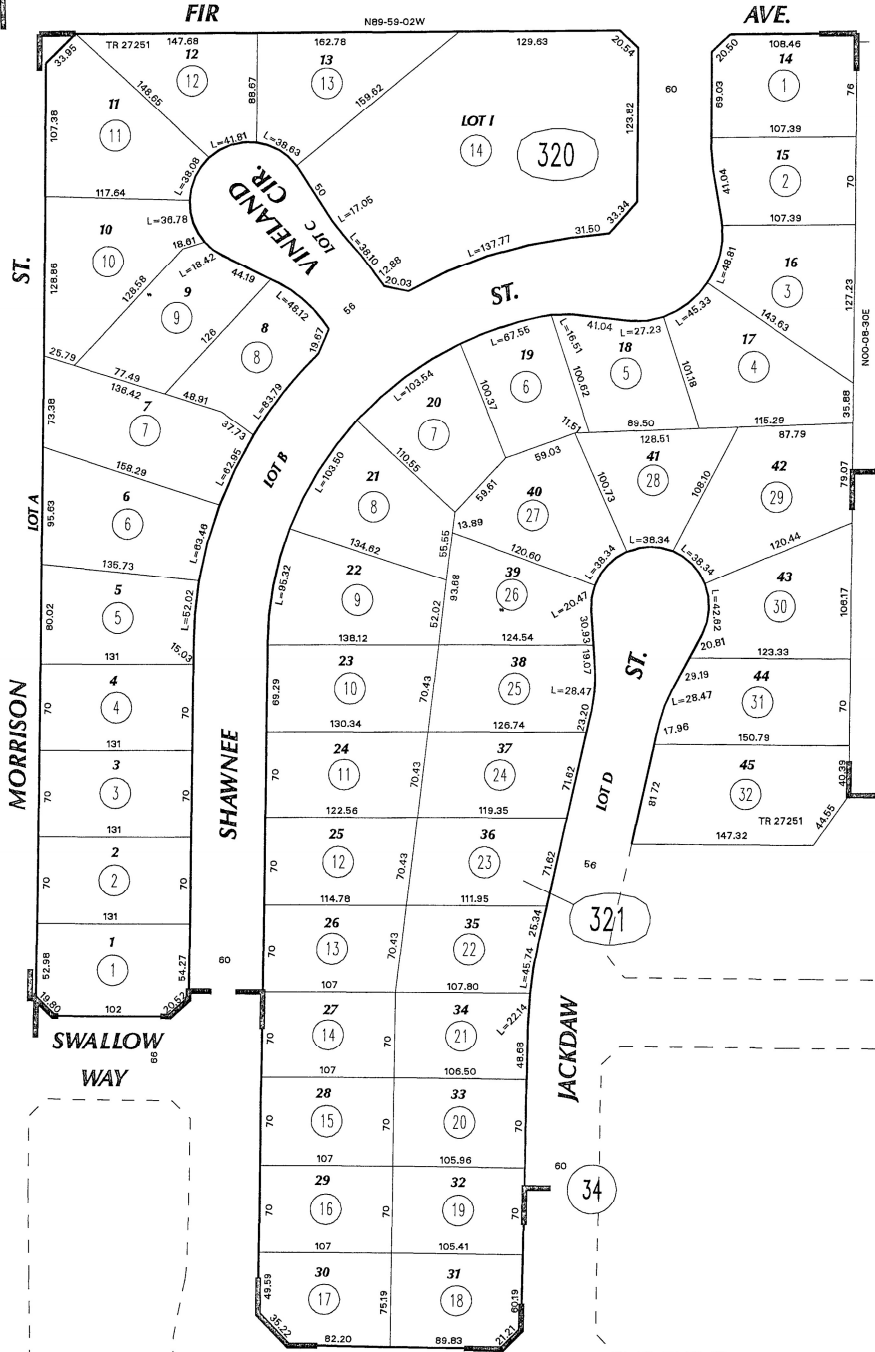
MAR 01 2007

1" = 100'
ANGLE = -90

23

30

26



MB 390/8-16 TRACT MAP NO. 27251

ASSESSOR'S MAP BK487 PG. 32
Riverside County, Calif.

Sep. 2006

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

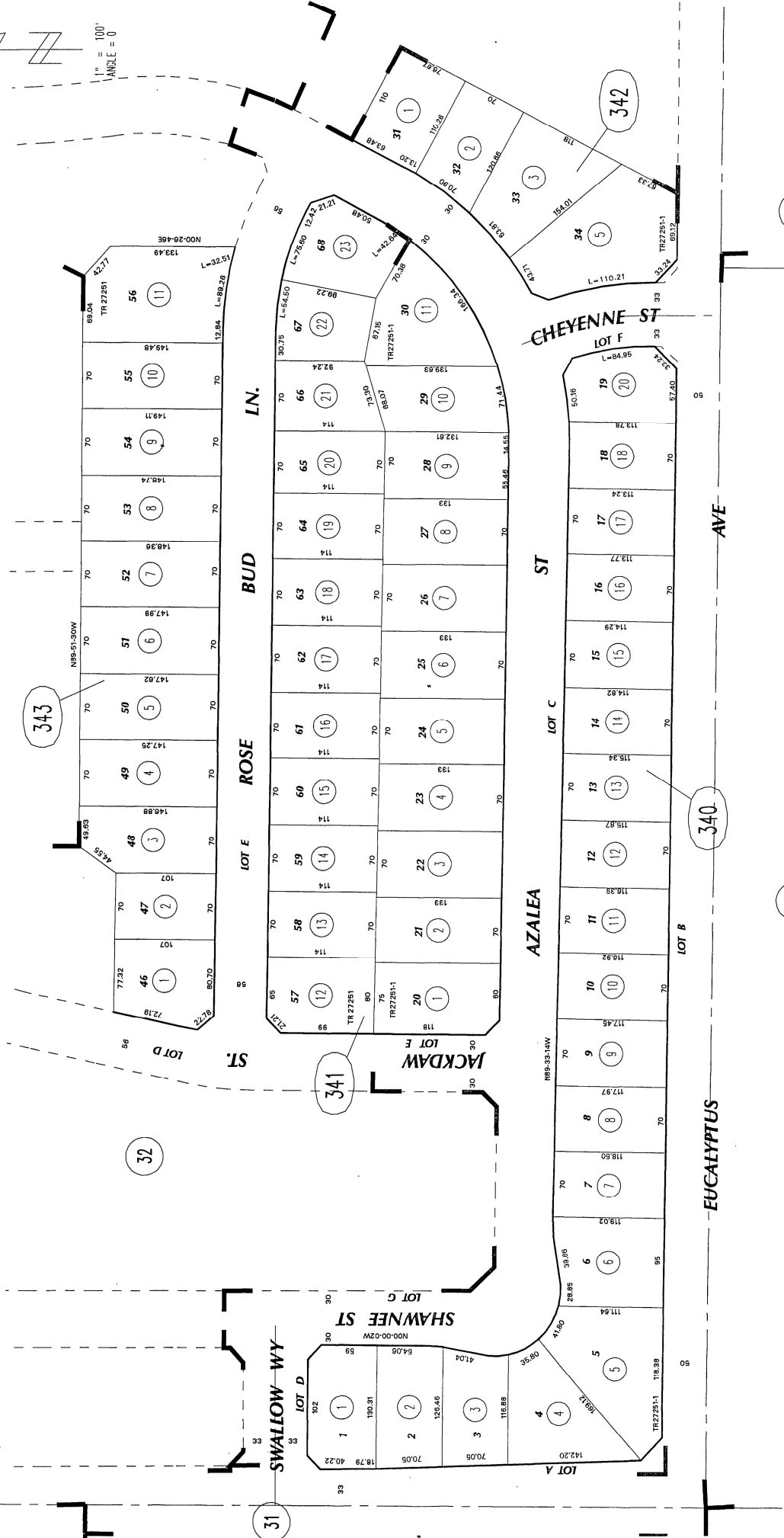
MAR 26 2007

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

T.R.A. 021-002

487-34
477-71

26



343

32

31

341

39

340

37

ASSESSOR'S MAP BK487 PG.34
Riverside County, Calif.

BCB

MB 325/83-86 TRACT MAP NO. 27251-1
MB 390/8-16 TRACT MAP NO. 27251

Mar 2007

DATE	OLD NUMBER	NEW NUMBER
03/07	342-4	5 ST.
03/07	340-18	20 ST.

Exhibit D

2016 Special Tax Bonds Debt Service Schedule

**Moreno Valley Unified School District
Community Facilities District No. 2005-1
Series 2016 Special Tax Bonds
Debt Service Schedule**

Period	Series 2016 Special Tax Bonds			
	Principal	Interest	Debt Service	Total Semi-Annual Debt Service
3/1/2017	\$0.00	\$0.00	\$0.00	\$397,208.53
9/1/2017	\$235,000.00	\$162,208.53	\$397,208.53	
3/1/2018	\$0.00	\$133,452.50	\$133,452.50	\$326,905.00
9/1/2018	\$60,000.00	\$133,452.50	\$193,452.50	
3/1/2019	\$0.00	\$132,852.50	\$132,852.50	\$330,705.00
9/1/2019	\$65,000.00	\$132,852.50	\$197,852.50	
3/1/2020	\$0.00	\$131,877.50	\$131,877.50	\$338,755.00
9/1/2020	\$75,000.00	\$131,877.50	\$206,877.50	
3/1/2021	\$0.00	\$130,752.50	\$130,752.50	\$346,505.00
9/1/2021	\$85,000.00	\$130,752.50	\$215,752.50	
3/1/2022	\$0.00	\$129,477.50	\$129,477.50	\$353,955.00
9/1/2022	\$95,000.00	\$129,477.50	\$224,477.50	
3/1/2023	\$0.00	\$128,052.50	\$128,052.50	\$361,105.00
9/1/2023	\$105,000.00	\$128,052.50	\$233,052.50	
3/1/2024	\$0.00	\$126,477.50	\$126,477.50	\$367,955.00
9/1/2024	\$115,000.00	\$126,477.50	\$241,477.50	
3/1/2025	\$0.00	\$124,177.50	\$124,177.50	\$373,355.00
9/1/2025	\$125,000.00	\$124,177.50	\$249,177.50	
3/1/2026	\$0.00	\$121,677.50	\$121,677.50	\$383,355.00
9/1/2026	\$140,000.00	\$121,677.50	\$261,677.50	
3/1/2027	\$0.00	\$118,877.50	\$118,877.50	\$387,755.00
9/1/2027	\$150,000.00	\$118,877.50	\$268,877.50	
3/1/2028	\$0.00	\$115,877.50	\$115,877.50	\$396,755.00
9/1/2028	\$165,000.00	\$115,877.50	\$280,877.50	
3/1/2029	\$0.00	\$112,886.88	\$112,886.88	\$405,773.76
9/1/2029	\$180,000.00	\$112,886.88	\$292,886.88	
3/1/2030	\$0.00	\$109,624.38	\$109,624.38	\$414,248.76
9/1/2030	\$195,000.00	\$109,624.38	\$304,624.38	
3/1/2031	\$0.00	\$105,968.13	\$105,968.13	\$421,936.26
9/1/2031	\$210,000.00	\$105,968.13	\$315,968.13	

**Moreno Valley Unified School District
Community Facilities District No. 2005-1
Series 2016 Special Tax Bonds
Debt Service Schedule**

Period	Series 2016 Special Tax Bonds			
	Principal	Interest	Debt Service	Total Semi-Annual Debt Service
3/1/2032	\$0.00	\$102,030.63	\$102,030.63	\$429,061.26
9/1/2032	\$225,000.00	\$102,030.63	\$327,030.63	
3/1/2033	\$0.00	\$97,530.63	\$97,530.63	\$440,061.26
9/1/2033	\$245,000.00	\$97,530.63	\$342,530.63	
3/1/2034	\$0.00	\$92,630.63	\$92,630.63	\$450,261.26
9/1/2034	\$265,000.00	\$92,630.63	\$357,630.63	
3/1/2035	\$0.00	\$87,165.00	\$87,165.00	\$459,330.00
9/1/2035	\$285,000.00	\$87,165.00	\$372,165.00	
3/1/2036	\$0.00	\$81,286.88	\$81,286.88	\$467,573.76
9/1/2036	\$305,000.00	\$81,286.88	\$386,286.88	
3/1/2037	\$0.00	\$74,996.25	\$74,996.25	\$474,992.50
9/1/2037	\$325,000.00	\$74,996.25	\$399,996.25	
3/1/2038	\$0.00	\$68,090.00	\$68,090.00	\$486,180.00
9/1/2038	\$350,000.00	\$68,090.00	\$418,090.00	
3/1/2039	\$0.00	\$60,652.50	\$60,652.50	\$496,305.00
9/1/2039	\$375,000.00	\$60,652.50	\$435,652.50	
3/1/2040	\$0.00	\$52,683.75	\$52,683.75	\$505,367.50
9/1/2040	\$400,000.00	\$52,683.75	\$452,683.75	
3/1/2041	\$0.00	\$44,183.75	\$44,183.75	\$513,367.50
9/1/2041	\$425,000.00	\$44,183.75	\$469,183.75	
3/1/2042	\$0.00	\$35,152.50	\$35,152.50	\$525,305.00
9/1/2042	\$455,000.00	\$35,152.50	\$490,152.50	
3/1/2043	\$0.00	\$25,370.00	\$25,370.00	\$315,740.00
9/1/2043	\$265,000.00	\$25,370.00	\$290,370.00	
3/1/2044	\$0.00	\$19,672.50	\$19,672.50	\$324,345.00
9/1/2044	\$285,000.00	\$19,672.50	\$304,672.50	
3/1/2045	\$0.00	\$13,545.00	\$13,545.00	\$332,090.00
9/1/2045	\$305,000.00	\$13,545.00	\$318,545.00	
3/1/2046	\$0.00	\$6,987.50	\$6,987.50	\$338,975.00
9/1/2046	\$325,000.00	\$6,987.50	\$331,987.50	
Total	\$6,835,000.00	\$5,330,227.35	\$12,165,227.35	\$12,165,227.35

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2023/2024

Moreno Valley Unified School District Community Facilities District No. 2005-1



Summary

Year End

Total Taxes Due June 30, 2024	\$442,317.24
Amount Paid	\$436,154.56
Amount Remaining to be Collected	\$6,162.68
Number of Parcels Delinquent	2
Delinquency Rate	1.39%

Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date:	October 30th

Foreclosure Qualification

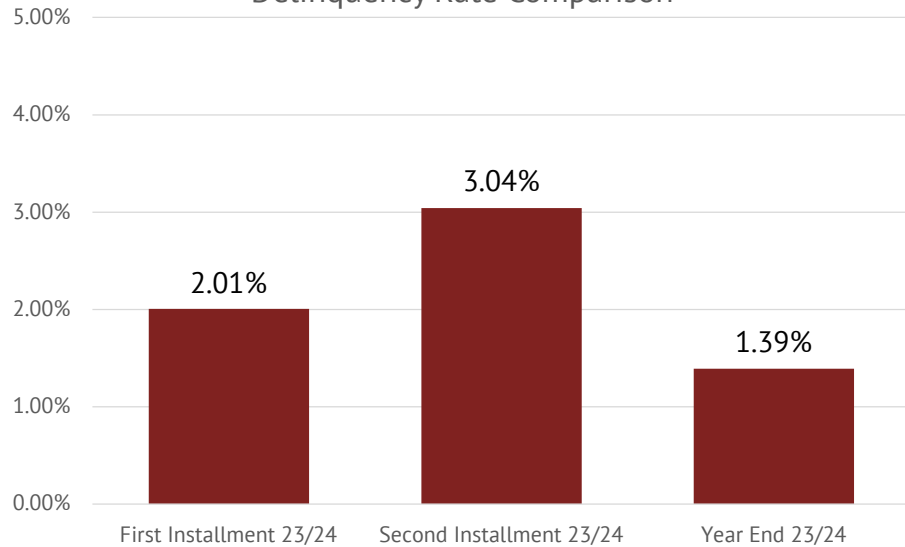
Individual Parcel Delinquency	N/A
Individual Owner Multiple Parcels Delinquency	N/A
Individual Parcels Semi-Annual Installments	5
Aggregate Delinquency Rate	5.00%

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	0
Parcels Exceeding CFD Aggregate	0

Pursuant to the 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.

Year End
Delinquency Rate Comparison





Fixed Charge Special Assessment Delinquency Report



Year End Report for Fiscal Year 2023/2024

Moreno Valley Unified School District Community Facilities District No. 2005-1

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2024	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2019/2020	\$408,633.02	1	\$407,163.45	\$1,469.57	0.36%	\$0.00	0.00%
2020/2021	416,806.14	1	413,808.22	2,997.92	0.72%	0.00	0.00%
2021/2022	425,141.90	2	420,554.49	4,587.41	1.08%	0.00	0.00%
2022/2023	433,645.20	0	433,645.20	0.00	0.00%	0.00	0.00%
2023/2024	442,317.24	2	436,154.56	6,162.68	1.39%	6,162.68	1.39%

Historical Delinquency Rate

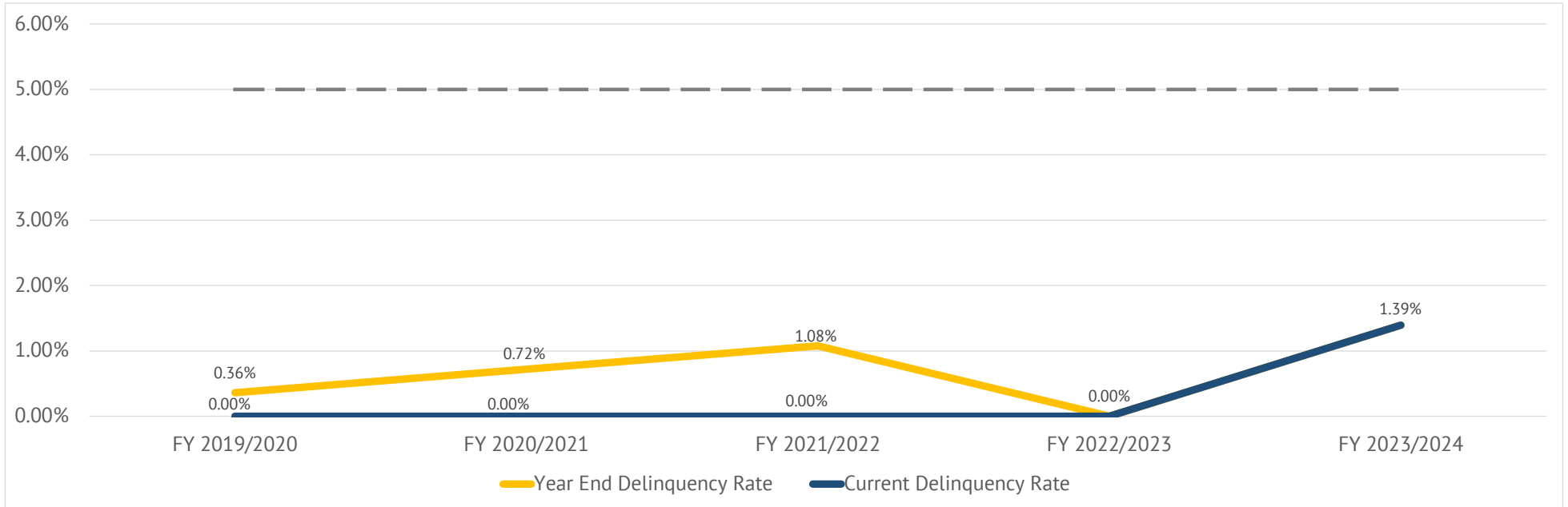


Exhibit F

Summary of Transactions for Fiscal Agent Accounts


Fund: CFD No. 2005-1 (Series 2016 Special Tax Bonds)
Subfund: 272563000 - Special Tax

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$6,068.16	\$2,869,163.42	\$0.01	(\$2,566,980.29)	\$0.00	\$308,251.30			BEGINNING BALANCE
07-03-2023	\$1,253.65					\$309,504.95		Interest	Interest Earnings
08-01-2023	\$1,316.64					\$310,821.59		Interest	Interest Earnings
08-14-2023		\$5,047.00				\$315,868.59		Deposit	Special Tax Deposit
08-17-2023		\$1,739.10				\$317,607.69		Deposit	Special Tax Deposit
09-01-2023	\$1,388.30					\$318,995.99		Interest	Interest Earnings
09-01-2023				(\$121,671.75)		\$197,324.24		Transfer Out	TRANSFER TO 272563012 Interest Fund
09-01-2023				(\$105,000.00)		\$92,324.24		Transfer Out	TRANSFER TO 272563013 Principal Fund
09-05-2023				(\$92,324.24)		\$0.00		Transfer Out	TRANSFER TO 272563010 Surplus Fund
10-02-2023	\$51.74					\$51.74		Interest	Interest Earnings
11-01-2023	\$0.22					\$51.96		Interest	Interest Earnings
12-01-2023	\$0.22					\$52.18		Interest	Interest Earnings
01-02-2024	\$0.23					\$52.41		Interest	Interest Earnings
02-01-2024	\$0.23					\$52.64		Interest	Interest Earnings
02-05-2024		\$224,920.37				\$224,973.01		Deposit	Special Tax Deposit
03-01-2024	\$798.20					\$225,771.21		Interest	Interest Earnings
03-01-2024				(\$126,477.52)		\$99,293.69		Transfer Out	Transfer To 272563012 Interest Fund
04-01-2024	\$436.99					\$99,730.68		Interest	Interest Earnings
04-08-2024				(\$35,706.16)		\$64,024.52		Transfer Out	Transfer To 272563002 Administration Expense Fund
05-01-2024	\$307.90					\$64,332.42		Interest	Interest Earnings
06-03-2024		\$204,536.74				\$268,869.16		Deposit	Special Tax Deposit
06-03-2024	\$283.16					\$269,152.32		Interest	Interest Earnings
	\$5,837.48	\$436,243.21	\$0.00	(\$481,179.67)	\$0.00	(\$39,098.98)			DATE RANGE BALANCE
Subfund Total	\$11,905.64	\$3,305,406.63	\$0.01	(\$3,048,159.96)	\$0.00	\$269,152.32	Total for 272563000 - Special Tax		

Subfund: 272563002 - Administration Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$2,364.29	\$0.00	\$179,352.75	(\$2,750.00)	(\$138,088.29)	\$40,878.75			BEGINNING BALANCE
07-03-2023	\$166.24					\$41,044.99		Interest	Interest Earnings
07-26-2023					(\$2,218.75)	\$38,826.24	KeyAnalytics	Professional Services	Admin Exp April - June 2023 Per Payment Request 34
08-01-2023	\$172.72					\$38,998.96		Interest	Interest Earnings
08-03-2023					(\$25,000.00)	\$13,998.96	M.V.U.S.D.	Professional Services	Per Payment Request 35
09-01-2023	\$68.86					\$14,067.82		Interest	Interest Earnings
10-02-2023	\$60.17					\$14,127.99		Interest	Interest Earnings
10-27-2023					(\$25,000.00)	(\$10,872.01)	M.V.U.S.D.	Professional Services	Request 36 From Cfd No 2005-1 Admin Exp
10-27-2023			\$25,000.00			\$14,127.99		Transfer In	Transfer From 272563010 Surplus Fund


Subfund: 272563002 - Administration Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
11-01-2023	\$62.66					\$14,190.65		Interest	Interest Earnings
12-01-2023	\$61.10					\$14,251.75		Interest	Interest Earnings
12-14-2023					(\$2,218.75)	\$12,033.00	KeyAnalytics	Professional Services	Admin Exp Charges 2022-23 Per Payment Request 37 From Cfd No 2005-1 Dtd 12/14/2023
01-02-2024	\$55.72					\$12,088.72		Interest	Interest Earnings
02-01-2024	\$53.53					\$12,142.25		Interest	Interest Earnings
02-13-2024					(\$2,218.75)	\$9,923.50	KeyAnalytics	Professional Services	Req 38 Admin Exp Charges Oct-Dec 2023 Cfd No 2005-1
03-01-2024	\$44.65					\$9,968.15		Interest	Interest Earnings
04-01-2024	\$43.87					\$10,012.02		Interest	Interest Earnings
04-08-2024			\$35,706.16			\$45,718.18		Transfer In	Transfer From 272563000 Special Tax Fund
04-09-2024					(\$3,025.00)	\$42,693.18	U.S. Bank	Professional Services	Trustee Fee via MEMO PAYMENT OF REQUEST 39 DATED 4052024
04-25-2024					(\$2,218.75)	\$40,474.43	KeyAnalytics	Professional Services	Via Check REQ 40 ADMIN EXP CHARGES JAN MAR 2024 PER REQUEST 40
05-01-2024	\$147.74					\$40,622.17		Interest	Interest Earnings
06-03-2024	\$178.80					\$40,800.97		Interest	Interest Earnings
	\$1,116.06	\$0.00	\$60,706.16	\$0.00	(\$61,900.00)	(\$77.78)			DATE RANGE BALANCE
Subfund Total	\$3,480.35	\$0.00	\$240,058.91	(\$2,750.00)	(\$199,988.29)	\$40,800.97	Total for 272563002 - Administration Expense Fund		

Subfund: 272563003 - Bond Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$0.00	\$0.00	\$2,750.00	\$0.00	(\$2,750.00)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$0.00	\$0.00	\$2,750.00	\$0.00	(\$2,750.00)	\$0.00	Total for 272563003 - Bond Fund		

Subfund: 272563004 - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$42,246.99	\$513,782.48	\$8,304.30	(\$31,843.35)	\$0.00	\$532,490.42			BEGINNING BALANCE
07-03-2023	\$2,165.42					\$534,655.84		Interest	Interest Earnings
08-01-2023	\$2,274.43					\$536,930.27		Interest	Interest Earnings
09-01-2023	\$2,369.42					\$539,299.69		Interest	Interest Earnings
10-02-2023	\$2,306.63					\$541,606.32		Interest	Interest Earnings
11-01-2023	\$2,402.05					\$544,008.37		Interest	Interest Earnings
12-01-2023	\$2,342.13					\$546,350.50		Interest	Interest Earnings
01-02-2024	\$2,428.86					\$548,779.36		Interest	Interest Earnings
02-01-2024	\$2,429.91					\$551,209.27		Interest	Interest Earnings
03-01-2024	\$2,269.62					\$553,478.89		Interest	Interest Earnings
03-01-2024				(\$25,904.27)		\$527,574.62		Transfer Out	Transfer To Excess Over Reserve Requirement
04-01-2024	\$2,321.85					\$529,896.47		Interest	Interest Earnings
05-01-2024	\$2,254.74					\$532,151.21		Interest	Interest Earnings
06-03-2024	\$2,342.26					\$534,493.47		Interest	Interest Earnings


Subfund: 272563004 - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
	\$27,907.32	\$0.00	\$0.00	(\$25,904.27)	\$0.00	\$2,003.05			DATE RANGE BALANCE
Subfund Total	\$70,154.31	\$513,782.48	\$8,304.30	(\$57,747.62)	\$0.00	\$534,493.47	Total for 272563004 - Reserve Fund		

Subfund: 272563005 - Acquisition Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$15,196.64	\$4,021,211.57	\$73,626.07	(\$4,110,034.28)	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$15,196.64	\$4,021,211.57	\$73,626.07	(\$4,110,034.28)	\$0.00	\$0.00	Total for 272563005 - Acquisition Fund		

Subfund: 272563010 - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$5,021.33	\$0.00	\$183,719.11	\$0.00	(\$180,969.20)	\$7,771.24			BEGINNING BALANCE
07-03-2023	\$31.60					\$7,802.84		Interest	Interest Earnings
08-01-2023	\$33.19					\$7,836.03		Interest	Interest Earnings
09-01-2023	\$34.58					\$7,870.61		Interest	Interest Earnings
09-05-2023			\$92,324.24			\$100,194.85		Transfer In	TRANSFER FROM 272563000 Special Tax Fund
10-02-2023	\$376.24					\$100,571.09		Interest	Interest Earnings
10-27-2023				(\$25,000.00)		\$75,571.09		Transfer Out	Transfer To 272563002 Administrative Expense Fund
11-01-2023	\$428.11					\$75,999.20		Interest	Interest Earnings
12-01-2023	\$327.19					\$76,326.39		Interest	Interest Earnings
01-02-2024	\$339.32					\$76,665.71		Interest	Interest Earnings
02-01-2024	\$339.46					\$77,005.17		Interest	Interest Earnings
03-01-2024	\$317.07					\$77,322.24		Interest	Interest Earnings
04-01-2024	\$340.29					\$77,662.53		Interest	Interest Earnings
04-02-2024					(\$74,009.34)	\$3,653.19	M.V.U.S.D.	Professional Services	Via Check REQ 2 PER PAYMENT REQUEST REQ 2
05-01-2024	\$26.10					\$3,679.29		Interest	Interest Earnings
06-03-2024	\$16.19					\$3,695.48		Interest	Interest Earnings
	\$2,609.34	\$0.00	\$92,324.24	(\$25,000.00)	(\$74,009.34)	(\$4,075.76)			DATE RANGE BALANCE
Subfund Total	\$7,630.67	\$0.00	\$276,043.35	(\$25,000.00)	(\$254,978.54)	\$3,695.48	Total for 272563010 - Surplus Fund		

Subfund: 272563011 - Cost of Issuance Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$320.93	\$320,000.00	\$0.00	(\$98,626.07)	(\$221,694.86)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$320.93	\$320,000.00	\$0.00	(\$98,626.07)	(\$221,694.86)	\$0.00	Total for 272563011 - Cost of Issuance Fund		


Subfund: 272563012 - Interest Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$351.03	\$0.00	\$1,613,090.15	\$0.00	(\$1,607,086.25)	\$6,354.93			BEGINNING BALANCE
07-03-2023	\$25.84					\$6,380.77		Interest	Interest Earnings
08-01-2023	\$27.14					\$6,407.91		Interest	Interest Earnings
09-01-2023					(\$128,052.52)	(\$121,644.61)	Certificate Investors	Debt Service Interest	Debt Service Interest
09-01-2023			\$121,671.75			\$27.14		Transfer In	TRANSFER FROM 272563000 Special Tax Fund
09-01-2023	\$28.28					\$55.42		Interest	Interest Earnings
10-02-2023	\$0.22					\$55.64		Interest	Interest Earnings
11-01-2023	\$0.25					\$55.89		Interest	Interest Earnings
12-01-2023	\$0.24					\$56.13		Interest	Interest Earnings
01-02-2024	\$0.25					\$56.38		Interest	Interest Earnings
02-01-2024	\$0.25					\$56.63		Interest	Interest Earnings
03-01-2024					(\$126,477.52)	(\$126,420.89)	Certificate Investors	Debt Service Interest	Debt Service Interest
03-01-2024			\$25,904.27			(\$100,516.62)		Transfer In	Transfer From
03-01-2024			\$126,477.52			\$25,960.90		Transfer In	Transfer From 272563000 Special Tax Fund
03-01-2024	\$0.23					\$25,961.13		Interest	Interest Earnings
04-01-2024	\$114.25					\$26,075.38		Interest	Interest Earnings
05-01-2024	\$110.95					\$26,186.33		Interest	Interest Earnings
06-03-2024	\$115.26					\$26,301.59		Interest	Interest Earnings
	\$423.16	\$0.00	\$274,053.54	\$0.00	(\$254,530.04)	\$19,946.66			DATE RANGE BALANCE
Subfund Total	\$774.19	\$0.00	\$1,887,143.69	\$0.00	(\$1,861,616.29)	\$26,301.59	Total for 272563012 - Interest Fund		

Subfund: 272563013 - Principal Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2023	\$637.91	\$0.00	\$614,362.09	\$0.00	(\$615,000.00)	\$0.00			BEGINNING BALANCE
09-01-2023					(\$105,000.00)	(\$105,000.00)	Certificate Investors	Debt Service Principal	Debt Service Principal
09-01-2023			\$105,000.00			\$0.00		Transfer In	TRANSFER FROM 272563000 Special Tax Fund
	\$0.00	\$0.00	\$105,000.00	\$0.00	(\$105,000.00)	\$0.00			DATE RANGE BALANCE
Subfund Total	\$637.91	\$0.00	\$719,362.09	\$0.00	(\$720,000.00)	\$0.00	Total for 272563013 - Principal Fund		
Fund Total	\$110,100.64	\$8,160,400.68	\$3,207,288.42	(\$7,342,317.93)	(\$3,261,027.98)	\$874,443.83	Total for CFD No. 2005-1 (Series 2016 Special Tax Bonds)		
Grand Total	\$110,100.64	\$8,160,400.68	\$3,207,288.42	(\$7,342,317.93)	(\$3,261,027.98)	\$874,443.83	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2024/2025

Moreno Valley Unified School District
Community Facilities District No. 2005-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
27251	1	487-320-001	\$3,152.92	\$3,040.90
27251	2	487-320-002	\$3,152.92	\$2,763.90
27251	3	487-320-003	\$3,152.92	\$3,040.90
27251	4	487-320-004	\$3,152.92	\$3,040.90
27251	5	487-320-005	\$3,152.92	\$2,763.90
27251	6	487-320-006	\$3,152.92	\$3,040.90
27251	7	487-320-007	\$3,152.92	\$2,763.90
27251	8	487-320-008	\$3,152.92	\$3,040.90
27251	9	487-320-009	\$3,152.92	\$2,763.90
27251	10	487-320-010	\$3,152.92	\$2,938.22
27251	11	487-320-011	\$3,152.92	\$3,040.90
27251	12	487-320-012	\$3,152.92	\$2,938.22
27251	13	487-320-013	\$3,152.92	\$2,763.90
27251	1	487-320-014	\$0.00	\$0.00
27251	14	487-321-001	\$3,152.92	\$2,938.22
27251	15	487-321-002	\$3,152.92	\$3,040.90
27251	16	487-321-003	\$3,152.92	\$2,763.90
27251	17	487-321-004	\$3,152.92	\$3,040.90
27251	18	487-321-005	\$3,152.92	\$2,938.22
27251	19	487-321-006	\$3,152.92	\$2,763.90
27251	20	487-321-007	\$3,152.92	\$3,040.90
27251	21	487-321-008	\$3,152.92	\$2,763.90
27251	22	487-321-009	\$3,152.92	\$2,938.22
27251	23	487-321-010	\$3,152.92	\$3,040.90
27251	24	487-321-011	\$3,152.92	\$2,763.90
27251	25	487-321-012	\$3,152.92	\$3,040.90
27251	26	487-321-013	\$3,152.92	\$2,763.90
27251	27	487-321-014	\$3,152.92	\$3,040.90
27251	28	487-321-015	\$3,152.92	\$2,763.90
27251	29	487-321-016	\$3,152.92	\$3,040.90
27251	30	487-321-017	\$3,152.92	\$2,763.90
27251	31	487-321-018	\$3,152.92	\$3,040.90
27251	32	487-321-019	\$3,152.92	\$2,763.90
27251	33	487-321-020	\$3,152.92	\$3,040.90
27251	34	487-321-021	\$3,152.92	\$2,763.90
27251	35	487-321-022	\$3,152.92	\$2,763.90
27251	36	487-321-023	\$3,152.92	\$3,040.90
27251	37	487-321-024	\$3,152.92	\$2,763.90
27251	38	487-321-025	\$3,152.92	\$3,040.90
27251	39	487-321-026	\$3,152.92	\$3,040.90
27251	40	487-321-027	\$3,152.92	\$2,763.90
27251	41	487-321-028	\$3,152.92	\$2,763.90

Moreno Valley Unified School District
Community Facilities District No. 2005-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
27251	42	487-321-029	\$3,152.92	\$3,040.90
27251	43	487-321-030	\$3,152.92	\$2,938.22
27251	44	487-321-031	\$3,152.92	\$2,763.90
27251	45	487-321-032	\$3,152.92	\$3,040.90
27251	69	487-330-001	\$3,152.92	\$2,938.22
27251	70	487-330-002	\$3,152.92	\$3,040.90
27251	71	487-330-003	\$3,152.92	\$2,763.90
27251	72	487-330-004	\$3,152.92	\$2,763.90
27251	73	487-330-005	\$3,245.06	\$3,245.04
27251	74	487-330-006	\$3,347.75	\$3,347.74
27251	75	487-330-007	\$3,162.70	\$3,162.68
27251	76	487-330-008	\$3,162.70	\$3,162.68
27251	77	487-330-009	\$3,245.06	\$3,245.04
27251	78	487-330-010	\$3,347.75	\$3,347.74
27251	79	487-330-011	\$3,162.70	\$3,162.68
27251	80	487-331-001	\$3,162.70	\$3,162.68
27251	81	487-331-002	\$3,347.75	\$3,347.74
27251	82	487-331-003	\$3,245.06	\$3,245.04
27251	83	487-331-004	\$3,162.70	\$3,162.68
27251	84	487-331-005	\$3,347.75	\$3,347.74
27251	85	487-331-006	\$3,162.70	\$3,162.68
27251	86	487-331-007	\$3,245.06	\$3,245.04
27251	87	487-331-008	\$3,162.70	\$3,162.68
27251	88	487-332-001	\$3,347.75	\$3,347.74
27251	89	487-332-002	\$3,162.70	\$3,162.68
27251	90	487-332-003	\$3,162.70	\$3,162.68
27251	91	487-332-004	\$3,162.70	\$3,162.68
27251	92	487-332-005	\$3,245.06	\$3,245.04
27251	93	487-332-006	\$3,347.75	\$3,347.74
27251	94	487-332-007	\$3,245.06	\$3,245.04
27251	95	487-332-008	\$3,162.70	\$3,162.68
27251	96	487-332-009	\$3,162.70	\$3,162.68
27251	97	487-332-010	\$3,162.70	\$3,162.68
27251	98	487-332-011	\$3,245.06	\$3,245.04
27251	99	487-332-012	\$3,245.06	\$3,245.04
27251	100	487-332-013	\$3,347.75	\$3,347.74
27251	101	487-332-014	\$3,152.92	\$3,040.90
27251	102	487-332-015	\$3,245.06	\$3,245.04
27251	103	487-332-016	\$3,347.75	\$3,347.74
27251	104	487-332-017	\$3,152.92	\$3,040.90
27251	105	487-333-001	\$3,162.70	\$3,162.68
27251	106	487-333-002	\$3,245.06	\$3,245.04

Moreno Valley Unified School District
Community Facilities District No. 2005-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
27251	107	487-333-003	\$3,162.70	\$3,162.68
27251	108	487-333-004	\$3,347.75	\$3,347.74
27251	109	487-333-005	\$3,245.06	\$3,245.04
27251	110	487-333-006	\$3,162.70	\$3,162.68
27251	111	487-333-007	\$3,245.06	\$3,245.04
27251	112	487-333-008	\$3,245.06	\$3,245.04
27251	113	487-333-009	\$3,152.92	\$2,763.90
27251	114	487-333-010	\$3,152.92	\$2,763.90
27251	115	487-333-011	\$3,152.92	\$3,040.90
27251	116	487-333-012	\$3,152.92	\$2,938.22
27251-1	1	487-340-001	\$3,402.82	\$2,763.90
27251-1	2	487-340-002	\$3,402.82	\$3,040.90
27251-1	3	487-340-003	\$3,402.82	\$2,763.90
27251-1	4	487-340-004	\$3,402.82	\$2,938.22
27251-1	5	487-340-005	\$3,402.82	\$2,763.90
27251-1	6	487-340-006	\$3,402.82	\$2,938.22
27251-1	7	487-340-007	\$3,402.82	\$2,763.90
27251-1	8	487-340-008	\$3,402.82	\$2,763.90
27251-1	9	487-340-009	\$3,402.82	\$3,245.04
27251-1	10	487-340-010	\$3,402.82	\$3,347.74
27251-1	11	487-340-011	\$3,402.82	\$3,245.04
27251-1	12	487-340-012	\$3,402.82	\$3,162.68
27251-1	13	487-340-013	\$3,402.82	\$2,763.90
27251-1	14	487-340-014	\$3,402.82	\$2,763.90
27251-1	15	487-340-015	\$3,402.82	\$3,040.90
27251-1	16	487-340-016	\$3,402.82	\$2,763.90
27251-1	17	487-340-017	\$3,402.82	\$2,763.90
27251-1	18	487-340-018	\$3,402.82	\$3,040.90
27251-1	19	487-340-020	\$3,402.82	\$2,763.90
27251-1	20	487-341-001	\$3,402.82	\$3,040.90
27251-1	21	487-341-002	\$3,402.82	\$3,162.68
27251-1	22	487-341-003	\$3,402.82	\$3,245.04
27251-1	23	487-341-004	\$3,402.82	\$2,763.90
27251-1	24	487-341-005	\$3,402.82	\$2,763.90
27251-1	25	487-341-006	\$3,402.82	\$3,347.74
27251-1	26	487-341-007	\$3,402.82	\$3,245.04
27251-1	27	487-341-008	\$3,402.82	\$3,162.68
27251-1	28	487-341-009	\$3,402.82	\$3,162.68
27251-1	29	487-341-010	\$3,402.82	\$3,245.04
27251-1	30	487-341-011	\$3,402.82	\$2,938.22
27251	57	487-341-012	\$3,152.92	\$2,763.90
27251	58	487-341-013	\$3,152.92	\$3,040.90

Moreno Valley Unified School District
Community Facilities District No. 2005-1
Fiscal Year 2024/2025 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
27251	59	487-341-014	\$3,152.92	\$2,763.90
27251	60	487-341-015	\$3,152.92	\$3,040.90
27251	61	487-341-016	\$3,152.92	\$2,763.90
27251	62	487-341-017	\$3,152.92	\$3,040.90
27251	63	487-341-018	\$3,152.92	\$2,763.90
27251	64	487-341-019	\$3,152.92	\$3,040.90
27251	65	487-341-020	\$3,152.92	\$3,040.90
27251	66	487-341-021	\$3,152.92	\$2,763.90
27251	67	487-341-022	\$3,152.92	\$2,938.22
27251	68	487-341-023	\$3,152.92	\$3,040.90
27251-1	31	487-342-001	\$3,402.82	\$2,938.22
27251-1	32	487-342-002	\$3,402.82	\$2,763.90
27251-1	33	487-342-003	\$3,402.82	\$2,938.22
27251-1	34	487-342-005	\$3,402.82	\$3,040.90
27251	46	487-343-001	\$3,152.92	\$3,040.90
27251	47	487-343-002	\$3,152.92	\$2,763.90
27251	48	487-343-003	\$3,152.92	\$3,040.90
27251	49	487-343-004	\$3,152.92	\$2,763.90
27251	50	487-343-005	\$3,152.92	\$3,040.90
27251	51	487-343-006	\$3,152.92	\$2,763.90
27251	52	487-343-007	\$3,152.92	\$3,040.90
27251	53	487-343-008	\$3,152.92	\$2,763.90
27251	54	487-343-009	\$3,152.92	\$2,763.90
27251	55	487-343-010	\$3,152.92	\$2,763.90
27251	56	487-343-011	\$3,152.92	\$3,040.90

Total Parcels	151
Total Taxable Parcels	150
Total Maximum Annual Special Tax	\$484,542.70
Total Assigned Special Tax	\$451,163.84