

## Annual Disclosure Report

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Temecula Valley Unified School District  
Community Facilities District No. 2010-1  
2019 Special Tax Bonds  
\$3,745,000

February 15, 2022

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Secondary-Market Disclosure Information  
as Required by SEC Rule 15c2-12

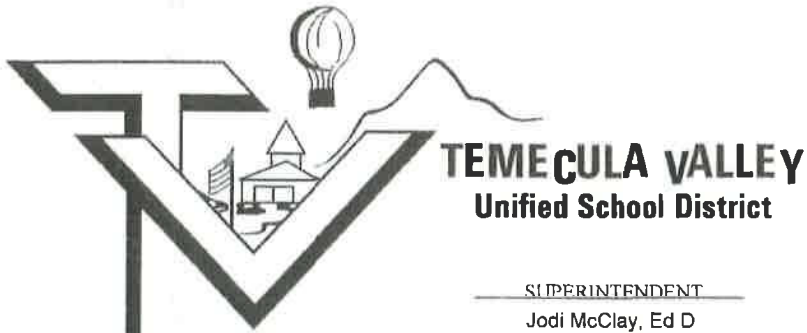
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**Temecula Valley Unified School District**  
31350 Rancho Vista Road  
Temecula, CA 92592  
Telephone: 951-506-7940 Fax: 951-506-3557  
Contact: Nicole Lash, CPA - Assistant Superintendent, Business Services

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**SPECIAL DISTRICT FINANCING & ADMINISTRATION**

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Escondido CA 92025  
760 • 233 • 2630 Fax 233 • 2631



BOARD OF EDUCATION

Allison Barclay  
Barbara Brosch  
Sandy Hinkson  
Steven Schwartz  
Adam Skumawitz

February 15, 2022

RE: SECONDARY MARKET DISCLOSURE INFORMATION AS REQUIRED BY SEC  
RULE 15c2-12

The attached Report has been produced in accordance with the Continuing Disclosure Agreement executed in connection with the issuance of the Temecula Valley Unified School District, Community Facilities District No. 2010-1, 2019 Special Tax Bonds, in the principal amount of \$3,745,000.

As a qualified representative of the Temecula Valley Unified School District, I have reviewed the contents of this Report and certify that to the best of my knowledge the information contained herein is completed and factually correct.

If there are any questions regarding the information provided, please be in contact at 951/506-7940.

Nicole Lash, CPA  
Assistant Superintendent, Business Services

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# Annual Disclosure Report

Temecula Valley Unified School District  
Community Facilities District No. 2010-1  
Series 2019 Special Tax Bonds

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## ISSUER STATEMENT REGARDING REPORT CONTENTS

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### *Data Disclosed in this Report*

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This Report has been prepared by Special District Financing & Administration (“SDFA”) on behalf of Community Facilities District No. 2010-1 of the Temecula Valley Unified School District in connection with the issuance of the Series 2019 Special Tax Bonds in the amount of \$3,745,000 (“the Bonds”). It has been produced in accordance with the Continuing Disclosure Certificate (“CDC”) executed in connection with the issuance of the Bonds. The information included was deemed to be pertinent in evaluating the market value of the securities at the time that the Bonds were issued. It has been prepared solely for the purpose of complying with the requirements of the Continuing Disclosure Certificate. This information is not to be used or referenced for any other purpose without the written consent of the Issuer.

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### *Reliability and Verification of Data*

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Some of the information contained in this Report may have been provided or compiled by independent third parties including, in some cases, obligated parties that may have an interest that is in conflict with the interest of potential purchasers of the securities. Additionally, some of the information may have been extracted from data provided and compiled by other entities including the paying agent, property owners, and other municipal agencies, the County Assessor, County Auditor and the Treasurer/Tax Collector. SDFA and the Issuer have not independently verified the accuracy of the data provided by such parties and make no representations to its accuracy.

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### *Review of Information*

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A qualified representative of the Temecula Valley Unified School District has reviewed the contents of this Report and certifies that to the best of his/her knowledge the information contained herein is factually correct.

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# Annual Disclosure Report

Temecula Valley Unified School District

Community Facilities District No. 2010-1

Series 2019 Special Tax Bonds

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## SUMMARY OF THE CONTINUING DISCLOSURE CERTIFICATE

The CDC establishes that, for the benefit of bondholders and beneficial owners of the Bonds, the Issuer has agreed to make specific information available and update the information annually. This information is intended to assist current and potential bondholders in making an informed purchase decision. The CDC sets forth the date each year by which information is to be provided; the specific information that must be provided; and the means for making this information available in the market place.

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### *Reporting Dates*

The Community Facilities District (“CFD”) shall provide, or shall cause the Dissemination Agent to provide to the MSRB through the EMMA System in an electronic format and accompanied by identifying information as prescribed by the MSRB, an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate not later than seven and one half months after the June 30 end of the Community Facilities District’s fiscal year (which currently would be February 15) commencing with the report for the 2018-19 Fiscal Year.

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### *Contents of the Annual Report*

In accordance with Section 4, “Content of Annual Reports,” of the Continuing Disclosure Certificate, the Community Facilities District’s Annual Report shall contain or incorporate by reference the following:

<u>Section</u>	<u>Description</u>
4(a)	Audited Financial Statements prepared in accordance with generally accepted accounting principles as promulgated to apply to government entities from time to time by the Governmental Accounting Standards Board. If the Audited Financial Statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the Audited Financial Statements shall be filed in the same manner as the Annual Report when they become available.

4(b) The following information regarding the Bonds:

- (i) Principal amount of the Bonds and any parity bonds and/or refunding bonds outstanding as of a date within 90 days of the date of the Annual Report;
- (ii) Balance in the Prepayment Account of the Special Tax Fund as of a date within 90 days of the date of the Annual Report;
- (iii) Balance in the Bond Fund as of a date within 90 days of the date of the Annual Report;
- (iv) Balance in the Reserve Fund and statement of Reserve Requirement as of a date within 90 days of the date of the Annual Report;
- (v) Balance in any other Fund or Account relating to the Bonds not referenced in clauses (ii) through (iv) above as of a date within 90 days of the date of the Annual Report;
- (vi) Information regarding the annual Special Taxes levied in the Community Facilities District, amount collected, delinquent amounts and percent delinquent for the most recently completed Fiscal Year;
- (vii) Status of foreclosure proceedings of parcels, if any, within the Community Facilities District and summary of results of foreclosure sales, if applicable;
- (viii) Total assessed value (per the Riverside County Assessor's records) of all parcels currently subject to the Special Tax within the Community Facilities District, showing the total assessed valuation for all land and the total assessed valuation for all improvements within the Community Facilities District and distinguishing between the assessed value of improved and unimproved parcels. Parcels are considered improved if there is an assessed value for the improvements in the Assessor's records;
- (ix) The total dollar amount of delinquencies in the Community Facilities District as of the August 1 preceding the date of the Annual Report and, in the event that the total delinquencies within the Community Facilities District as of such August 1 or such more recent date as determined by the Community Facilities District exceed 5% of the Special Tax for the previous year, delinquency information for each parcel, including the amounts of delinquencies, length of delinquency and status of any foreclosure of each such parcel;
- (x) The number of parcels which prepaid, the aggregate amount of prepayments of the Special Tax with respect to the Community Facilities District for the prior Fiscal Year and the amount of Bonds prepaid;
- (xi) Any changes to the Rate and Method of Apportionment for the Community Facilities District set forth in Appendix C to the Official Statement; and
- (xii) A copy of the annual information required to be filed by the Community Facilities District with the California Debt and Investment Advisory Commission under the Act and relating generally to outstanding Community Facilities District bond amounts, fund balances, assessed values, special tax delinquencies and foreclosure information.

4(c) In addition to any of the information expressly required to be provided under paragraphs (a) and (b) of this Section, the Community Facilities District shall provide such further information, if any, as may be necessary to make the specifically required statements set forth in clauses (i) to (xii), in the light of the circumstances under which they were made, not misleading for purposes of applicable federal securities laws.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the Community Facilities District or related public entities, which have been submitted to the MSRB through the EMMA System or the S.E.C. If the document included by reference is a final official statement, it must be available from the MSRB. The Community Facilities District shall clearly identify each such other document so included by reference.

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***Dissemination of the Annual Report***

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Special District Financing & Administration LLC is acting as Dissemination Agent on behalf of the Community Facilities District. The Dissemination Agent is not responsible in any manner for the content of any notice or report prepared by the Issuer pursuant to the Disclosure Agreement.

As required, this Annual Report is being filed electronically with <http://www.emma.msrb.org/> and the following:

Fiscal Agent:

John Axt  
U.S. Bank Global Corporate Trust Services  
633 West Fifth Street, 24<sup>th</sup> Floor  
LM-CA-T24T  
Los Angeles, CA 90071  
Telephone: (213) 615-6005  
Fax: (213) 615-6199  
E-mail: [john.axt@usbank.com](mailto:john.axt@usbank.com)

Trust Review Analyst:

Xin Xin Wu  
U.S. Bank Global Corporate Trust Services  
633 West Fifth Street, 24<sup>th</sup> Floor  
LM-CA-T24T  
Los Angeles, CA 90071  
Telephone: (213) 615-6045  
Fax: (213) 615-6197  
E-mail: [xinxin.wu@usbank.com](mailto:xinxin.wu@usbank.com)



Section

**Three**

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# **Annual Disclosure Report**

Temecula Valley Unified School District  
Community Facilities District No. 2010-1  
Series 2019 Special Tax Bonds

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## **REPORT SYNOPSIS - MATERIAL CHANGES TO REPORT**

The Temecula Valley Unified School District CFD No. 2010-1 Special Tax Bonds issued in the amount of \$3,745,000 were delivered on or about April 17, 2019.

Details of all other relevant data are contained within the appendices to this report.

# Annual Disclosure Report

Temecula Valley Unified School District  
 Community Facilities District No. 2010-1  
 Series 2019 Special Tax Bonds

## APPENDICES

Appendix	CDC Section No.	Description
<i>A</i>	<i>4(a)</i>	2020/21 Audited Financial Statement
<i>B</i>	<i>4(b)(i-vi)-(ix-xi)</i>	Outstanding Principal, Fund/Account Balances, Reserve Statement, Special Tax Levy Summary for previous Fiscal Year, Total Amount of Delinquencies in District, Prepayment Information for prior Fiscal Year, Revisions to Rate and Method of Apportionment
<i>C</i>	<i>4(b)vii)</i>	Status of Foreclosure Proceedings
<i>D</i>	<i>4(b)(viii)</i>	Assessed Values (Improved and Unimproved)
<i>E</i>	<i>4(b)(xii)</i>	CDIAC Report

## ***APPENDIX A: 2020/21 Audited Financial Statement***

The 2020/21 Audited Financial Statement has been filed separately with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access website on February 1, 2022 and is incorporated by reference as noted below.

The Audited Financial Statement of the Temecula Valley Unified School District may be downloaded at the following URL: <https://emma.msrb.org/P21543884-P21193311-P21612096.pdf>

## **APPENDIX B: Financial and Operating Data**

Account balances as of November 30, 2021, unless otherwise noted.

(i) Principal amount of the Bonds and any parity bonds and/or refunding bonds outstanding as of a date within 90 days of the date of the Annual Report:	\$3,575,000.00
(ii) Balance in Prepayment Account of Special Tax Fund as of a date within 90 days of the date of the Annual Report:	
Special Tax Fund Balance:	\$0.11
Prepayment Account Balance:	\$0.00
(iii) Balance in Bond Fund as of a date within 90 days of the Annual Report:	
Bond Fund Balance:	\$0.00
Principal Account Balance:	\$0.00
Interest Account Balance:	\$2,974.84
Capitalized Interest Subaccount Balance:	\$0.00
(iv) Balance in Reserve Fund and statement of Reserve Requirement as of a date within 90 days of the date of the Annual Report:	
Reserve Fund Balance:	\$214,255.40
Reserve Fund Requirement:	\$214,250.00
Statement of Reserve Requirement: The Reserve Requirement means with respect to the Series 2019 Bonds an amount, as of any date of calculation, equal to the least of (i) 10% of the original principal amount of Bonds, less original issue discount, if any, plus original issue premium, if any, (ii) Maximum Annual Debt Service on the Bonds, or (iii) 125% of average annual debt service on the Bonds.	
10% of Original Principal Amount of Bonds:	\$374,500.00
Maximum Annual Debt Service:	\$214,250.00
125% of Average Annual Debt Service:	\$250,479.36
(v) Balance in any other Fund or Account relating to the Bonds not referenced in clauses (ii) through (iv) above as of a date within 90 days of the date of the Annual Report:	
Administrative Expense Fund Balance:	\$34,157.81
Redemption Fund Balance:	\$0.00
Optional Redemption Account Balance:	\$0.00
Sinking Fund Redemption Account Balance:	\$0.00
Mandatory Redemption Account Balance:	\$0.00
Construction Fund:	\$0.00
School Facilities Account Balance:	\$0.00
Costs of Issuance Account Balance:	\$0.00

Residual Fund Balance: \$30,022.52

Rebate Fund Balance: \$0.00

- (vi) Information regarding the annual special taxes levied in the Community Facilities District, amount collected, delinquent amounts and percent delinquent for the most recently completed Fiscal Year:

Fiscal Year 2020/21

Amount Levied: \$276,888.58

Amount Collected: \$276,888.58

Amount Delinquent with County as of 7/01/2021: \$0.00

Amount Delinquent with Foreclosure Counsel as of 8/17/2021: \$0.00

Percentage Delinquent as of 8/17/2021: 0.00%

- (vii) Status of foreclosure proceedings of parcels, if any, within the Community Facilities District and summary of results of foreclosure sales, if applicable:

(Please refer to Appendix C.)

- (viii) Total assessed value (per the Riverside County Assessor's records) of all parcels currently subject to the Special Tax within the Community Facilities District, showing the total assessed valuation for all land and the total assessed valuation for all improvements within the Community Facilities District and distinguishing between the assessed value of improved and unimproved parcels. Parcels are considered improved if there is an assessed value for the improvements in the Assessor's records:

(Please refer to Appendix D.)

- (ix) The total dollar amount of delinquencies in the Community Facilities District as of the August 1 preceding the date of the Annual Report and, in the event that the total delinquencies within the Community Facilities District as of such August 1 or such more recent date as determined by the Community Facilities District exceed 5% of the Special Tax for the previous year, delinquency information for each parcel, including the amounts of delinquencies, length of delinquency and status of any foreclosure of each such parcel;

Total Amount of Delinquencies in District as of August 2021

Total Delinquencies in District: \$1,228.64

The delinquency percentage does not exceed 5% in any previously levied fiscal year.

- (x) The number of parcels which prepaid, the aggregate amount of prepayments of the Special Tax with respect to the Community Facilities District for the prior Fiscal Year and the amount of Bonds prepaid:

There are no parcels which have prepaid the Special Tax.

- (xi) Any changes to the Rate and Method of Apportionment for the Community Facilities District set forth in Appendix C to the Official Statement:

There have been no changes to the Rate and Method of Apportionment as set forth in Appendix C to the Official Statement, approved or submitted to the electors for approval.

- (xii) A copy of the annual information required to be filed by the Community Facilities District with the California Debt and Investment Advisory Commission under the Act and relating generally to outstanding District bond amounts, fund balances, assessed values, special tax delinquencies and foreclosure information:

(Please refer to Appendix E.)

## ***APPENDIX C: Status of Foreclosure Proceedings***

Status of Foreclosure Proceedings within CFD No. 2010-1 and summary of results of foreclosure sales, if any.

**There are no Foreclosure Proceedings to report.**

## ***APPENDIX D: Assessed Value (Improved and Unimproved)***

The Assessed Values (per the Riverside County Assessor's records) of all parcels currently subject to the Special Tax within CFD No. 2010-1 follow.



Temecula Valley Unified School District

**Community Facilities District No. 2010-1**

Assessed Land and Improvement Values of all Parcels Currently Subject to the Special Tax

Riverside County Assessor's Records - July 2021

<b>Assessor Parcel Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Tract Number</b>
480260012	60	\$391,870	\$88,823	29114
480260013	61	\$391,008	\$88,823	29114
480260014	62	\$461,643	\$87,489	29114
480260015	63	\$359,796	\$98,427	29114
480260016	64	\$304,841	\$157,676	29114
480281012	13	\$375,269	\$85,775	29114-1
480281013	14	\$324,628	\$128,820	29114-1
480281019	20	\$360,210	\$109,363	29114-1
480281020	21	\$351,048	\$87,489	29114-1
480281021	22	\$358,033	\$109,362	29114-1
480281022	23	\$483,158	\$85,775	29114-1
480550004	11	\$403,298	\$85,775	29114
480550005	12	\$445,213	\$85,773	29114
480550006	13	\$325,865	\$157,676	29114
480550007	14	\$418,370	\$85,771	29114
480550008	15	\$342,320	\$88,823	29114
480550009	16	\$329,781	\$128,820	29114
480550010	17	\$373,478	\$87,490	29114
480550011	18	\$325,865	\$157,676	29114
480550012	19	\$395,898	\$87,490	29114
480550013	20	\$334,644	\$109,362	29114
480550014	21	\$398,616	\$107,219	29114
480550015	22	\$335,183	\$109,362	29114
480550016	23	\$420,590	\$109,363	29114
480550017	24	\$353,626	\$126,295	29114
480550018	25	\$368,146	\$109,362	29114
480550019	26	\$332,400	\$87,489	29114
480550020	27	\$383,847	\$96,497	29114
480550021	28	\$404,643	\$87,490	29114
480550022	29	\$382,774	\$87,490	29114
480550023	30	\$389,866	\$109,362	29114
480550024	31	\$368,680	\$126,295	29114
480550025	32	\$339,029	\$87,490	29114
480550026	33	\$211,845	\$50,458	29114
480550027	34	\$366,376	\$87,489	29114
480550028	35	\$438,956	\$87,490	29114
480550029	36	\$338,470	\$126,295	29114
480550030	37	\$375,000	\$125,000	29114
480550031	38	\$407,384	\$87,489	29114
480550032	39	\$358,877	\$107,219	29114
480550033	40	\$324,596	\$87,490	29114
480550034	41	\$378,885	\$126,295	29114
480550035	42	\$408,898	\$87,489	29114
480550036	43	\$428,795	\$87,489	29114
480550037	44	\$375,713	\$109,363	29114
480550038	45	\$396,713	\$85,775	29114

Temecula Valley Unified School District

**Community Facilities District No. 2010-1**

Assessed Land and Improvement Values of all Parcels Currently Subject to the Special Tax  
Riverside County Assessor's Records - July 2021

<b>Assessor Parcel Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Tract Number</b>
480550039	46	\$329,781	\$128,820	29114
480551001	47	\$345,240	\$128,820	29114
480551002	48	\$503,934	\$85,775	29114
480551003	49	\$423,519	\$85,775	29114
480551004	50	\$362,719	\$126,295	29114
480551005	51	\$310,097	\$157,676	29114
480551006	52	\$461,487	\$85,775	29114
480551007	53	\$472,585	\$85,775	29114
480551008	54	\$405,194	\$87,490	29114
480551009	55	\$390,345	\$107,217	29114
480551010	56	\$365,851	\$128,820	29114
480551011	57	\$425,000	\$125,000	29114
480551012	58	\$369,908	\$85,775	29114
480551013	59	\$409,709	\$88,821	29114
480623013	143	\$293,711	\$77,292	32049
480623014	144	\$266,735	\$90,932	32049
480623021	32	\$346,323	\$78,835	32049
480623022	33	\$291,748	\$78,838	32049
480623023	34	\$329,062	\$78,834	32049
480623024	35	\$306,383	\$78,838	32049
480623025	36	\$350,000	\$75,000	32049
480623026	37	\$261,000	\$75,000	32049
480623027	38	\$304,015	\$77,290	32049
480623028	39	\$321,794	\$78,838	32049
480623029	40	\$348,891	\$78,838	32049
480623030	41	\$329,873	\$78,838	32049
480623031	42	\$324,617	\$77,292	32049
480623032	43	\$344,786	\$78,838	32049
480623034	44	\$310,582	\$78,838	32049
480623035	45	\$309,273	\$78,838	32049
480623036	46	\$324,595	\$78,835	32049
480623037	47	\$316,404	\$78,838	32049
480623038	48	\$0	\$61,251	32049
480623039	49	\$329,778	\$82,445	32049
480623040	50	\$315,442	\$89,350	32049
480623041	51	\$323,598	\$77,292	32049
480623042	56	\$283,405	\$77,292	32049
480623043	57	\$293,711	\$77,292	32049
480623044	58	\$293,711	\$77,292	32049
480623045	59	\$283,402	\$77,292	32049
480623046	60	\$318,219	\$78,835	32049
480623050	52	\$357,266	\$78,838	32049
480623051	53	\$288,799	\$105,114	32049
480623052	54	\$252,488	\$87,598	32049
480623053	55	\$338,116	\$89,347	32049
480623055	70	\$304,382	\$77,290	32049

Temecula Valley Unified School District

**Community Facilities District No. 2010-1**

Assessed Land and Improvement Values of all Parcels Currently Subject to the Special Tax

Riverside County Assessor's Records - July 2021

<b>Assessor Parcel Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Tract Number</b>
480623056	71	\$293,708	\$77,292	32049
480623057	72	\$275,676	\$77,292	32049
480623058	73	\$352,095	\$82,443	32049
480623059	74	\$273,100	\$77,292	32049
480623060	75	\$323,834	\$77,290	32049
480623062	61	\$317,414	\$77,292	32049
480623063	62	\$286,494	\$77,292	32049
480623064	63	\$314,975	\$77,290	32049
480623065	64	\$391,612	\$77,292	32049
480623066	65	\$378,215	\$77,292	32049
480623067	66	\$345,240	\$77,292	32049
480623068	67	\$315,000	\$105,000	32049
480623069	68	\$273,097	\$77,292	32049
480623070	69	\$298,864	\$77,292	32049
480623074	93	\$100,951	\$34,807	32049
480623075	94	\$201,037	\$53,609	32049
480623076	95	\$121,837	\$40,610	32049
480623077	96	\$110,233	\$40,610	32049
480623078	97	\$195,518	\$73,582	32049
480623079	98	\$232,382	\$75,777	32049
480623080	99	\$181,435	\$54,681	32049
480623081	100	\$247,336	\$41,222	32049
480624001	24	\$329,781	\$77,292	32049
480624002	25	\$275,701	\$80,414	32049
480624003	26	\$301,001	\$74,999	32049
480624004	27	\$280,001	\$80,411	32049
480624005	76	\$257,207	\$78,835	32049
480624006	77	\$322,050	\$80,412	32049
480624007	78	\$272,721	\$80,414	32049
480624008	79	\$282,350	\$80,412	32049
480624009	80	\$276,625	\$80,412	32049
480624010	81	\$321,000	\$110,000	32049
480624012	19	\$309,045	\$78,838	32049
480624013	20	\$275,676	\$77,292	32049
480624014	21	\$278,558	\$78,838	32049
480624015	22	\$303,430	\$80,412	32049
480624016	23	\$290,000	\$75,000	32049
480624017	82	\$310,000	\$75,000	32049
480624018	83	\$325,420	\$80,412	32049
480624019	84	\$286,000	\$75,000	32049
480624020	85	\$301,438	\$80,414	32049
480624021	86	\$294,047	\$80,414	32049
480624022	87	\$350,000	\$75,000	32049
480624029	7	\$307,271	\$78,838	32049
480624030	8	\$321,660	\$78,838	32049
480624031	9	\$294,325	\$73,582	32049

Temecula Valley Unified School District

**Community Facilities District No. 2010-1**

Assessed Land and Improvement Values of all Parcels Currently Subject to the Special Tax  
 Riverside County Assessor's Records - July 2021

<b>Assessor Parcel Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Tract Number</b>
480624032	10	\$292,735	\$78,838	32049
480624033	11	\$329,188	\$78,835	32049
480624034	12	\$332,172	\$78,838	32049
480624035	13	\$285,931	\$75,777	32049
480624036	14	\$289,074	\$78,834	32049
480624037	15	\$347,000	\$75,000	32049
480624038	16	\$289,660	\$78,838	32049
480624039	17	\$0	\$61,250	32049
480624040	18	\$299,581	\$78,838	32049
480624042	4	\$0	\$61,250	32049
480624043	5	\$369,002	\$78,835	32049
480624044	6	\$308,187	\$78,838	32049
480624046	88	\$0	\$61,250	32049
480624047	89	\$295,025	\$75,777	32049
480624048	90	\$0	\$61,250	32049
480624049	91	\$89,350	\$290,124	32049
480624050	92	\$295,377	\$78,838	32049
480624051	101	\$294,179	\$78,838	32049
480624053	1	\$325,865	\$78,838	32049
480624054	2	\$333,222	\$78,838	32049
480624055	3	\$0	\$61,250	32049
480624057	28	\$0	\$61,251	32049
480624058	29	\$313,247	\$78,838	32049
480624059	30	\$337,427	\$78,838	32049
480624060	31	\$0	\$61,251	32049
480624062	102	\$263,845	\$131,397	32049
480624063	103	\$310,097	\$78,838	32049
480624064	104	\$330,069	\$78,838	32049
480624065	105	\$312,978	\$78,835	32049
<b>TOTALS</b>		<b>\$52,020,193</b>	<b>\$14,623,127</b>	
TOTAL COMBINED LAND & IMPROVEMENT VALUE:			<b>\$66,643,320</b>	

## ***APPENDIX E: CDIAC Report***

The Temecula Valley Unified School District CFD No. 2010-1 Special Tax Bonds were delivered on or about April 17, 2019.

The most recently filed CDIAC Report follows.

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Tuesday, October 12, 2021  
12:41:46PM  
CDIAC #: 2019-0354

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Temecula Valley Unified School District CFD No 2010-1

B. Project Name Quinta do Lago-K-8 STEAM Academy

C. Name/ Title/ Series of Bond Issue 2019 Special Tax Bonds

D. Date of Bond Issue 3/28/2019

E. Original Principal Amount of Bonds \$3,745,000.00

F. Reserve Fund Minimum Balance Required Yes  Amount \$214,250.00 No

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$3,660,000.00

B. Bond Reserve Fund \$214,257.50

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2021

From Equalized Tax Roll

From Appraisal of Property  
*(Use only in first year or before annual tax roll billing commences)*

B. Total Assessed Value of All Parcels \$66,643,320.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$276,888.58

B. Total Amount of Unpaid Special Taxes Annually \$0.00

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 7/1/2021

A. Total Number of Delinquent Parcels: 1

B. Total Amount of Taxes Due on Delinquent Parcels: \$1,228.64  
*(Do not include penalties, penalty interest, etc.)*

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

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VII. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured  Redeemed Entirely  Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name Barbara Hale-Carter  
Title Principal  
Firm/ Agency Special District Financing & Administration  
Address 437 West Grand Avenue  
City/ State/ Zip Escondido, CA 92025  
Phone Number (760) 233-2630 Date of Report 10/12/2021  
E-Mail barbc@sdfa.com

IX. ADDITIONAL COMMENTS:

Certified Roll Data was received from the County of Riverside on July 7, 2021. Future adjustments to this data may occur.