

## Annual Disclosure Report

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Temecula Valley Unified School District  
Community Facilities District No. 2002-1  
(Improvement Area No. 1)  
2012 Special Tax Refunding Bonds  
\$6,785,000

February 15, 2023

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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**

437 W. Grand Avenue  
Escondido CA 92025  
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Superintendent  
Jodi McClay, Ed.D.

**Board of Education**

Allison Barclay  
Danny Gonzalez  
Dr. Joseph Komrosky  
Steven Schwartz  
Jennifer Wiersma

February 15, 2023

**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. 2002-1, Improvement Area No. 1, Series 2012 Special Tax Refunding Bonds**, in the principal amount of \$6,785,000.

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. 2002-1

(Improvement Area No. 1)

Series 2012 Special Tax Refunding Bonds - \$6,785,000

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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. 2002-1 of the Temecula Valley Unified School District in connection with the issuance of \$6,785,000 Temecula Valley Unified School District Community Facilities District No. 2002-1 (Improvement Area No. 1) 2012 Special Tax Refunding Bonds (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 Agreement. 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, 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. 2002-1

(Improvement Area No. 1)

Series 2012 Special Tax Refunding Bonds - \$6,785,000

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## **SUMMARY OF THE CONTINUING DISCLOSURE AGREEMENT**

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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 marketplace.

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### ***Reporting Dates***

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The District 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 the Disclosure Certificate not later than seven and one half months after the June 30 end of the District's fiscal year (which currently would be February 15) commencing with the report for the 2011-12 Fiscal Year.

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### ***Contents of the Annual Report***

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In accordance with Section 4, "Content of Annual Report," of the Continuing Disclosure Agreement, the Annual Report of the Issuer shall contain or include 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 governmental 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 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 Prepayment Account of the Special Tax Fund as of a date within 90 days of the date of the Annual Report;
  - (iii) Balance in Bond Fund as of a date within 90 days of the date of the Annual Report;
  - (iv) Balance in 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 District, amount collected, delinquent amounts and percent delinquent for the most recent Fiscal Year;
  - (vii) Status of foreclosure proceedings of parcels, if any, within the District and summary of results of foreclosure sales, if available;
  - (viii) Total assessed value (per the Riverside County Assessor's records) of all parcels currently subject to the Special Tax within the District, showing the total assessed valuation for all land and the total assessed valuation for all improvements within the 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 District as of August 1 preceding the date of the Annual Report and, in the event that the total delinquencies within the District as of such August 1 or such more recent date as determined by the 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 District for the prior Fiscal Year and the amount of Bonds prepaid;
  - (xi) Any changes to the Rate and Method of Apportionment for the District set forth in Appendix A to the Official Statement; and
  - (xii) A copy of the annual information required to be filed by the 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.

- 4(c) In addition to any of the information expressly required to be provided under paragraphs (a) and (b) of this Section, the District shall provide such further information, if any, as may be necessary to make the specifically required statements set forth in clauses (i) to (ix), 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 District or related public entities, which have been submitted to the MSRB through the EMMA System or the Securities and Exchange Commission. If the document included by reference is a final Official Statement, it must be available from the MSRB. The 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 is acting as Dissemination Agent on behalf of the Temecula Valley Unified School 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.

This Annual Report is being provided through the electronic filing requirements of the MSRB EMMA system approved by the Securities and Exchange Commission at <http://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  
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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  
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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. 2002-1

(Improvement Area No. 1)

Series 2012 Special Tax Refunding Bonds - \$6,785,000

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## REPORT SYNOPSIS - MATERIAL CHANGES TO REPORT

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The Temecula Valley Unified School District CFD No. 2002-1 IA-1 Series 2012 Special Tax Refunding Bonds issued in the amount of \$6,785,000 were delivered on or about August 14, 2012.

There have been no Significant Event filings regarding the 2012 Series Special Tax Refunding Bonds.

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

# Annual Disclosure Report

Temecula Valley Unified School District  
 Community Facilities District No. 2002-1  
 (Improvement Area No. 1)  
 Series 2012 Special Tax Refunding Bonds - \$6,785,000

**APPENDICES**

Appendix	CDA Section No.	Description
A	4(a)	2021/22 Audited Financial Statements
B	4(b)(I) - (vi) and (ix) - (xi)	Principal Outstanding, Fund/Account Balances, Statement of Reserve Fund Requirement, Special Tax Levy Summary for previous Fiscal Year, Total Amount of Delinquencies in District, Prepayment Information for prior Fiscal Year, Changes to Rate and Method of Apportionment.
C	4(b)(vii)	Status of Foreclosure Proceedings
D	4(b)(viii)	Assessed Values (Improved and Unimproved)
E	4(b)(xii)	CDIAC Report

## **APPENDIX A: 2021/22 Audited Financial Statements**

The 2021/22 Audited Financial Statements have been filed separately with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access website on February 2, 2023 and is incorporated by reference as noted below.

The Audited Financial Statements of the Temecula Valley Unified School District may be downloaded at the following URL: <https://emma.msrb.org/P21654792-P21273625-P21701054.pdf>

## APPENDIX B: Financial Information or Operating Data

Account Balances as of November 30, 2022, unless otherwise noted:

(i) Principal amount of Bonds and any parity bonds and/or refunding bonds outstanding as of a date within 90 days of the date of the Annual Report:	\$4,195,000.00
(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:	\$0.69
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:	\$0.04
Interest Account Balance:	\$145.81
(iv) Balance in Reserve Fund and statement of Reserve Requirement as of a date within 90 days of the date of the Annual Report:	\$499,143.83
Reserve Fund Balance:	\$499,131.26
Reserve Fund Requirement:	
Statement of Reserve Requirement:	
The Reserve Requirement means with respect to the Bonds an amount, as of any date of calculation, equal to the least of (i) 10% of the original principal amount of Bonds, (ii) Maximum Annual Debt Service, or (iii) 125% of average Annual debt Service on the Bonds.	
10% of Original Principal Amount of Bonds:	\$678,500.00
Maximum Annual Debt Service:	\$499,131.26
125% of Average Annual Debt Service:	\$620,816.77
(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:	\$1,208.22
Redemption Fund Balance:	\$0.00
Optional Redemption Account Balance:	\$0.00
Sinking Fund Redemption Account Balance:	\$0.00
Mandatory Redemption Account Balance:	\$0.00
Rebate Fund Balance:	\$0.00
Cost of Issuance Fund Balance:	\$0.00

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

Fiscal Year 2021/22

Amount Levied:	\$644,229.24
Amount Collected:	\$642,121.84
Amount Delinquent with County as of 7/1/2022:	\$2,107.40
Amount Delinquent with Foreclosure Counsel 8/17/2022:	\$0.00
Percentage Delinquent as of 8/17/2022:	0.33%

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

(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 District, showing the total assessed valuation for all land and the total assessed valuation for all improvements within the 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 District as of the August 1 preceding the date of the Annual Report and, in the event that the total delinquencies within the District as of such August 1 or such more recent date as determined by the 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 Delinquencies in the District as of August 2022

Total Delinquencies in District: \$5,004.15

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 District for the prior Fiscal Year and the amount of Bonds prepaid:

No parcels prepaid their Special Tax obligation in the prior fiscal year.

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

There have been no changes to the Rate and Method of Apportionment.

- (xii) A copy of the annual information required to be filed by the 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 of parcels, if any, within CFD No. 2002-1 IA-1 and summary of results of foreclosure sales, if any.

**Temecula Valley Unified School District  
Community Facilities District No. 2002-1 Improvement Area 1  
Status of Foreclosure Proceedings**

<i>Fiscal Year</i>	<i>Number of Parcels Levied</i>	<i>Total Special Tax Levied</i>	<i>Total Parcels Delinquent</i>	<i>Total Amount Delinquent</i>	<i>Total % Delinquent</i>	<i>Number of Delinquent Parcels with the County</i>	<i>Amount Delinquent with the County</i>	<i>County Delinquency Data Report Date <sup>(1)</sup></i>	<i>Number of Delinquent Parcels with Foreclosure Attorney <sup>(2)</sup></i>	<i>Amount Delinquent with Foreclosure Attorney</i>	<i>Delinquencies with Foreclosure Attorney Updated as of</i>	<i>Status of Foreclosure Proceedings</i>
2021/22	581	\$ 644,229.24	2	\$2,107.41	0.33%	2	\$2,107.41	7/1/2022	0	\$0.00	7/1/2022	N/A
2020/21	581	\$ 644,229.24	1	\$827.64	0.13%	1	\$827.64	7/1/2022	0	\$0.00	7/1/2022	N/A
2019/20	581	\$ 644,229.24	1	\$413.82	0.06%	1	\$413.82	7/1/2022	0	\$0.00	7/1/2022	N/A
2018/19	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2017/18	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2016/17	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2015/16	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2014/15	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2013/14	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2012/13	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2011/12	581	\$ 644,229.24	0	\$0.00	0.00%	0	\$0.00	7/1/2022	0	\$0.00	7/1/2022	N/A
2009/10	581	\$ 644,229.24	1	\$827.64	0.13%	0	\$0.00	7/1/2022	1	\$827.64	7/1/2022	Unresolved
2008/09	581	\$ 644,229.24	1	\$827.64	0.13%	0	\$0.00	7/1/2022	1	\$827.64	7/1/2022	Unresolved

<sup>(1)</sup> The source for the amount delinquent is the County of Riverside Delinquency Report date as indicated.

<sup>(2)</sup> On November 13, 2007, Resolution No. 2007-08/15 was adopted by the Board initiating foreclosure proceedings in compliance with the delinquency covenants against property owners whose delinquent special taxes are over the delinquency covenant threshold. A Certificate Authorizing Commencement of Foreclosure is taken to the Board annually, if required by the delinquency covenants, against property owners whose delinquent special taxes are over the delinquency covenant threshold. If collection from the property owner or lender is not obtained, the District's Foreclosure Attorney will file foreclosure proceedings in Superior Court pursuant to Government Code Section 53356.1.



## ***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 2002-1 IA-1 follow.

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
957530001	26828	1	\$516,730	\$137,323	\$654,053
957530002	26828	2	\$546,459	\$137,323	\$683,782
957530003	26828	3	\$443,596	\$131,396	\$574,992
957530004	26828	4	\$309,431	\$72,801	\$382,232
957530005	26828	5	\$344,497	\$147,641	\$492,138
957530006	26828	6	\$280,812	\$58,014	\$338,826
957530007	26828	7	\$292,733	\$59,173	\$351,906
957530008	26828	8	\$435,229	\$111,389	\$546,618
957530009	26828	9	\$253,524	\$60,356	\$313,880
957530010	26828	10	\$290,098	\$58,013	\$348,111
957530011	26828	11	\$314,179	\$73,008	\$387,187
957530012	26828	12	\$496,910	\$135,907	\$632,817
957530013	26828	13	\$487,746	\$131,396	\$619,142
957531001	26828	14	\$261,085	\$58,014	\$319,099
957531002	26828	15	\$536,550	\$151,480	\$688,030
957531003	26828	16	\$264,267	\$60,356	\$324,623
957531004	26828	17	\$478,506	\$152,895	\$631,401
957531005	26828	18	\$412,739	\$111,550	\$524,289
957531006	26828	19	\$258,021	\$59,173	\$317,194
957531007	26828	20	\$315,620	\$111,389	\$427,009
957531008	26828	21	\$349,001	\$149,570	\$498,571
957531009	26828	22	\$331,997	\$60,356	\$392,353
957531010	26828	23	\$279,757	\$72,973	\$352,730
957531011	26828	24	\$554,479	\$154,518	\$708,997
957531012	26828	25	\$485,584	\$144,401	\$629,985
957531013	26828	26	\$348,116	\$58,013	\$406,129
957531014	26828	27	\$295,897	\$59,172	\$355,069
957531015	26828	28	\$283,709	\$60,354	\$344,063
957531016	26828	29	\$352,152	\$150,922	\$503,074
957531017	26828	30	\$362,541	\$111,550	\$474,091
957531018	26828	31	\$291,922	\$60,808	\$352,730
957531019	26828	32	\$351,081	\$113,249	\$464,330
957531020	26828	33	\$328,735	\$140,886	\$469,621
957531021	26828	34	\$340,767	\$103,958	\$444,725
957531022	26828	35	\$356,964	\$111,550	\$468,514
957531023	26828	36	\$283,707	\$60,356	\$344,063
957531024	26828	37	\$365,850	\$128,820	\$494,670
957531025	26828	38	\$213,869	\$72,798	\$286,667
957531026	26828	39	\$424,320	\$127,500	\$551,820
957531027	26828	40	\$557,940	\$127,500	\$685,440
957531028	26828	41	\$494,079	\$138,738	\$632,817
957531029	26828	42	\$404,408	\$111,549	\$515,957
957531030	26828	43	\$495,494	\$137,323	\$632,817
957531031	26828	44	\$406,716	\$81,222	\$487,938
957531032	26828	45	\$513,898	\$118,919	\$632,817
957531033	26828	46	\$523,808	\$138,738	\$662,546
957531034	26828	47	\$619,774	\$157,609	\$777,383
957531035	26828	48	\$350,392	\$128,820	\$479,212

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
957531036	26828	49	\$369,645	\$115,511	\$485,156
957531037	26828	50	\$345,239	\$128,820	\$474,059
957540001	26828-2	37	\$359,509	\$154,074	\$513,583
957540002	26828-2	38	\$488,416	\$134,491	\$622,907
957540003	26828-2	39	\$355,545	\$128,820	\$484,365
957540004	26828-2	40	\$381,355	\$113,249	\$494,604
957540005	26828-2	41	\$306,519	\$60,810	\$367,329
957540006	26828-2	42	\$474,698	\$151,488	\$626,186
957540007	26828-2	43	\$364,559	\$128,820	\$493,379
957540008	26828-2	44	\$326,809	\$72,799	\$399,608
957540009	26828-2	45	\$357,369	\$60,810	\$418,179
957540010	26828-1	1	\$261,512	\$72,973	\$334,485
957540011	26828-1	2	\$443,143	\$128,820	\$571,963
957540012	26828-1	3	\$533,718	\$151,480	\$685,198
957540013	26828-1	4	\$261,513	\$72,972	\$334,485
957540014	26828-1	5	\$522,393	\$142,985	\$665,378
957540015	26828-1	6	\$550,706	\$131,660	\$682,366
957540016	26828-1	7	\$364,820	\$128,820	\$493,640
957540017	26828-1	8	\$352,753	\$151,179	\$503,932
957540018	26828-1	9	\$355,981	\$152,561	\$508,542
957540019	26828-1	10	\$402,074	\$107,219	\$509,293
957540020	26828-1	11	\$300,636	\$60,356	\$360,992
957540021	26828-1	12	\$575,000	\$125,000	\$700,000
957540022	26828-1	13	\$504,900	\$127,500	\$632,400
957540023	26828-1	14	\$434,521	\$127,498	\$562,019
957540024	26828-1	15	\$512,483	\$150,064	\$662,547
957540025	26828-1	16	\$288,934	\$58,014	\$346,948
957540026	26828-1	17	\$279,758	\$72,972	\$352,730
957540027	26828-1	18	\$512,800	\$127,500	\$640,300
957540028	26828-1	19	\$331,120	\$131,396	\$462,516
957540029	26828-1	20	\$364,820	\$128,820	\$493,640
957540030	26828-1	21	\$317,702	\$136,156	\$453,858
957540031	26828-1	22	\$336,511	\$58,014	\$394,525
957540032	26828-1	23	\$345,277	\$60,356	\$405,633
957540033	26828-1	24	\$427,980	\$151,489	\$579,469
957540034	26828-1	25	\$540,797	\$142,985	\$683,782
957540035	26828-1	26	\$301,692	\$60,356	\$362,048
957540036	26828-1	27	\$357,518	\$115,510	\$473,028
957540037	26828-1	28	\$248,757	\$72,798	\$321,555
957540038	26828-1	29	\$342,147	\$128,820	\$470,967
957540039	26828-1	30	\$437,991	\$128,820	\$566,811
957541001	26828-1	31	\$380,231	\$97,069	\$477,300
957541002	26828-1	32	\$329,238	\$60,356	\$389,594
957541003	26828-1	33	\$327,654	\$140,422	\$468,076
957541004	26828-1	34	\$401,920	\$128,820	\$530,740
957541005	26828-1	35	\$260,893	\$72,798	\$333,691
957541006	26828-2	1	\$313,889	\$60,356	\$374,245
957541007	26828-2	2	\$484,500	\$127,500	\$612,000

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
957541008	26828-2	3	\$494,895	\$151,488	\$646,383
957541009	26828-2	4	\$375,126	\$128,820	\$503,946
957541010	26828-2	5	\$415,528	\$111,550	\$527,078
957541011	26828-2	6	\$377,372	\$131,396	\$508,768
957541012	26828-2	7	\$317,144	\$72,431	\$389,575
957550001	26828-2	8	\$333,496	\$69,617	\$403,113
957550002	26828-2	9	\$550,365	\$144,475	\$694,840
957550004	26828-2	11	\$467,600	\$144,477	\$612,077
957550005	26828-2	12	\$249,736	\$71,010	\$320,746
957550006	26828-2	13	\$404,940	\$127,500	\$532,440
957550007	26828-2	14	\$453,900	\$127,500	\$581,400
957550008	26828-2	15	\$344,497	\$153,110	\$497,607
957550009	26828-2	16	\$357,605	\$128,820	\$486,425
957550010	26828-2	17	\$332,008	\$72,801	\$404,809
957550011	26828-2	18	\$523,204	\$144,477	\$667,681
957550013	26828-2	10	\$346,980	\$111,549	\$458,529
957551001	26828-2	19	\$261,085	\$58,014	\$319,099
957551002	26828-2	20	\$406,135	\$58,014	\$464,149
957551003	26828-2	21	\$423,300	\$127,500	\$550,800
957551004	26828-2	22	\$349,217	\$84,935	\$434,152
957551005	26828-2	23	\$279,094	\$78,867	\$357,961
957551006	26828-2	24	\$300,336	\$115,511	\$415,847
957552001	26828-2	25	\$291,922	\$72,972	\$364,894
957552002	26828-2	26	\$429,379	\$111,550	\$540,929
957552003	26828-2	27	\$328,430	\$113,250	\$441,680
957552004	26828-2	28	\$209,926	\$60,663	\$270,589
957552005	26828-2	29	\$488,416	\$141,570	\$629,986
957552006	26828-2	30	\$351,904	\$109,204	\$461,108
957552007	26828-2	31	\$289,739	\$60,356	\$350,095
957552008	26828-2	32	\$428,853	\$197,017	\$625,870
957552009	26828-2	33	\$331,998	\$60,355	\$392,353
957552010	26828-2	34	\$359,425	\$154,038	\$513,463
957552011	26828-2	35	\$306,550	\$59,172	\$365,722
957552012	26828-2	36	\$376,487	\$111,549	\$488,036
964250001	28753	1	\$269,149	\$69,302	\$338,451
964250002	28753	2	\$311,688	\$87,490	\$399,178
964250003	28753	3	\$177,158	\$60,663	\$237,821
964250004	28753	4	\$302,937	\$109,363	\$412,300
964250006	28753-17	9	\$316,298	\$107,219	\$423,517
964250007	28753-17	10	\$167,951	\$185,655	\$353,606
964250008	28753-17	11	\$488,000	\$100,000	\$588,000
964250009	28753-12	1	\$490,000	\$125,000	\$615,000
964250010	28753-12	2	\$181,086	\$72,431	\$253,517
964250011	28753-12	3	\$122,624	\$185,655	\$308,279
964250012	28753-12	4	\$260,478	\$90,599	\$351,077
964250013	28753-12	5	\$284,456	\$89,239	\$373,695
964250014	28753-12	6	\$162,979	\$72,431	\$235,410
964250015	28753-12	7	\$262,849	\$95,521	\$358,370

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964250016	28753-12	8	\$372,300	\$127,500	\$499,800
964250017	28753-12	9	\$200,697	\$72,972	\$273,669
964250018	28753-12	10	\$179,313	\$76,930	\$256,243
964250019	28753-12	11	\$320,608	\$105,117	\$425,725
964250020	28753-12	12	\$270,670	\$90,597	\$361,267
964250021	28753-12	13	\$357,000	\$102,000	\$459,000
964250022	28753-12	14	\$148,522	\$185,655	\$334,177
964250023	28753-12	15	\$298,314	\$95,640	\$393,954
964250024	28753-12	16	\$357,000	\$102,000	\$459,000
964250025	28753-12	17	\$147,944	\$71,011	\$218,955
964250026	28753-12	18	\$166,885	\$71,010	\$237,895
964250027	28753-12	19	\$470,000	\$100,000	\$570,000
964250028	28753-12	20	\$310,097	\$105,117	\$415,214
964250030	28753-7	1	\$171,622	\$71,008	\$242,630
964250031	28753-7	2	\$289,764	\$220,929	\$510,693
964250032	28753-7	3	\$182,450	\$72,973	\$255,423
964250033	28753-7	4	\$317,711	\$68,224	\$385,935
964250034	28753-7	5	\$200,462	\$60,665	\$261,127
964250035	28753-7	6	\$223,815	\$68,224	\$292,039
964250036	28753-7	7	\$302,359	\$107,219	\$409,578
964250037	28753-7	8	\$280,181	\$68,224	\$348,405
964250038	28753-7	15	\$258,214	\$90,599	\$348,813
964250039	28753-7	16	\$148,522	\$185,655	\$334,177
964250040	28753-7	17	\$282,564	\$90,597	\$373,161
964250041	28753-7	18	\$372,300	\$102,000	\$474,300
964250042	28753-7	19	\$267,629	\$95,523	\$363,152
964250043	28753-7	20	\$443,700	\$102,000	\$545,700
964250045	28753-2	1	\$295,283	\$87,490	\$382,773
964250046	28753-2	2	\$348,335	\$93,772	\$442,107
964250047	28753-2	3	\$212,354	\$72,799	\$285,153
964250048	28753-2	4	\$281,955	\$95,521	\$377,476
964250049	28753-2	5	\$337,743	\$107,219	\$444,962
964251001	28753	5	\$408,000	\$102,000	\$510,000
964251002	28753	6	\$282,243	\$93,773	\$376,016
964251003	28753	7	\$315,397	\$93,773	\$409,170
964251004	28753	8	\$232,654	\$69,618	\$302,272
964251005	28753	9	\$292,174	\$107,219	\$399,393
964251006	28753	10	\$512,500	\$100,000	\$612,500
964251007	28753	11	\$402,900	\$102,000	\$504,900
964251008	28753	12	\$334,934	\$103,056	\$437,990
964251009	28753	13	\$453,900	\$102,000	\$555,900
964251010	28753	14	\$334,934	\$103,056	\$437,990
964251011	28753	15	\$294,189	\$87,490	\$381,679
964251012	28753	16	\$319,795	\$93,773	\$413,568
964251013	28753	17	\$321,933	\$225,347	\$547,280
964251014	28753	18	\$291,054	\$93,773	\$384,827
964251015	28753	19	\$335,580	\$102,000	\$437,580
964251017	28753-17	1	\$291,096	\$92,405	\$383,501

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964251018	28753-17	2	\$530,400	\$102,000	\$632,400
964251019	28753-17	3	\$191,461	\$69,617	\$261,078
964251020	28753-17	4	\$334,934	\$103,056	\$437,990
964251021	28753-17	5	\$296,680	\$220,929	\$517,609
964251022	28753-17	6	\$277,467	\$90,599	\$368,066
964251023	28753-17	7	\$222,710	\$80,855	\$303,565
964251024	28753-17	8	\$350,392	\$103,056	\$453,448
964252001	28753-17	12	\$297,841	\$89,239	\$387,080
964252002	28753-17	13	\$147,826	\$71,011	\$218,837
964252003	28753-17	14	\$237,876	\$69,618	\$307,494
964252004	28753-17	15	\$291,634	\$222,265	\$513,899
964252005	28753-17	16	\$324,628	\$103,056	\$427,684
964252006	28753-12	21	\$194,612	\$72,973	\$267,585
964252007	28753-12	22	\$139,874	\$72,973	\$212,847
964252008	28753-12	23	\$470,000	\$100,000	\$570,000
964252009	28753-12	24	\$304,504	\$107,219	\$411,723
964252010	28753-12	25	\$162,743	\$71,010	\$233,753
964252011	28753-12	26	\$237,463	\$95,520	\$332,983
964252012	28753-7	9	\$246,178	\$220,929	\$467,107
964252013	28753-7	10	\$272,948	\$68,224	\$341,172
964252014	28753-7	11	\$289,494	\$107,219	\$396,713
964252015	28753-7	12	\$207,127	\$71,010	\$278,137
964252016	28753-7	13	\$314,301	\$105,117	\$419,418
964252017	28753-7	14	\$510,000	\$100,000	\$610,000
964260001	28753-2	17	\$348,465	\$107,219	\$455,684
964260002	28753-2	18	\$194,680	\$72,972	\$267,652
964260003	28753-2	19	\$249,745	\$95,520	\$345,265
964260004	28753-2	20	\$490,000	\$100,000	\$590,000
964260005	28753-2	21	\$203,064	\$69,618	\$272,682
964260006	28753-2	22	\$453,900	\$102,000	\$555,900
964260007	28753-2	23	\$316,298	\$107,219	\$423,517
964260008	28753-2	24	\$314,322	\$103,056	\$417,378
964260009	28753-2	25	\$297,181	\$220,928	\$518,109
964260010	28753-2	26	\$369,714	\$68,224	\$437,938
964260011	28753-2	27	\$371,148	\$68,224	\$439,372
964260013	28753-15	1	\$409,650	\$103,056	\$512,706
964260014	28753-15	2	\$244,035	\$60,664	\$304,699
964260015	28753-15	3	\$340,829	\$93,773	\$434,602
964260016	28753-15	4	\$229,343	\$72,798	\$302,141
964260017	28753-15	5	\$375,928	\$89,239	\$465,167
964260018	28753-15	6	\$477,879	\$93,769	\$571,648
964260019	28753-15	7	\$462,214	\$93,772	\$555,986
964260020	28753-15	8	\$432,819	\$89,239	\$522,058
964260021	28753-15	9	\$231,104	\$72,972	\$304,076
964260022	28753-15	10	\$366,289	\$93,772	\$460,061
964260023	28753-15	11	\$343,104	\$107,219	\$450,323
964260024	28753-15	12	\$362,655	\$105,117	\$467,772
964260025	28753-15	13	\$263,726	\$60,663	\$324,389

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964260026	28753-15	14	\$272,225	\$71,011	\$343,236
964260027	28753-15	15	\$350,608	\$107,219	\$457,827
964261001	28753-2	6	\$291,634	\$222,265	\$513,899
964261002	28753-2	7	\$302,937	\$109,363	\$412,300
964261003	28753-2	8	\$266,141	\$90,599	\$356,740
964261004	28753-2	9	\$381,818	\$102,104	\$483,922
964261005	28753-2	10	\$194,612	\$72,973	\$267,585
964261006	28753-2	11	\$264,450	\$68,222	\$332,672
964261007	28753-2	12	\$224,508	\$79,163	\$303,671
964261008	28753-2	13	\$300,708	\$68,224	\$368,932
964261009	28753-2	14	\$209,926	\$98,285	\$308,211
964261010	28753-2	15	\$284,456	\$89,239	\$373,695
964261011	28753-2	16	\$150,462	\$151,678	\$302,140
964270001	28753-4	9	\$334,654	\$109,363	\$444,017
964270002	28753-4	10	\$317,663	\$92,406	\$410,069
964270003	28753-4	11	\$303,793	\$95,523	\$399,316
964270004	28753-4	12	\$304,474	\$95,520	\$399,994
964270005	28753-4	13	\$252,999	\$72,972	\$325,971
964270006	28753-4	14	\$372,329	\$189,704	\$562,033
964270007	28753-4	15	\$304,085	\$72,972	\$377,057
964270008	28753-9	1	\$354,247	\$105,117	\$459,364
964270009	28753-9	2	\$570,000	\$100,000	\$670,000
964270010	28753-9	3	\$328,093	\$109,363	\$437,456
964270011	28753-9	4	\$275,679	\$109,173	\$384,852
964270012	28753-9	5	\$309,500	\$109,363	\$418,863
964270013	28753-9	6	\$312,788	\$136,467	\$449,255
964270014	28753-9	7	\$292,253	\$73,062	\$365,315
964270015	28753-9	8	\$385,992	\$107,219	\$493,211
964270016	28753-9	9	\$274,312	\$136,467	\$410,779
964270017	28753-9	10	\$270,215	\$81,875	\$352,090
964270018	28753-9	11	\$228,670	\$72,973	\$301,643
964270019	28753-9	12	\$348,465	\$107,219	\$455,684
964270020	28753-9	13	\$311,084	\$122,815	\$433,899
964270021	28753-9	14	\$401,585	\$89,239	\$490,824
964270022	28753-9	15	\$311,435	\$68,224	\$379,659
964270023	28753-9	16	\$293,081	\$81,874	\$374,955
964270024	28753-9	17	\$650,250	\$102,000	\$752,250
964270025	28753-9	18	\$257,254	\$115,993	\$373,247
964270026	28753-9	19	\$218,419	\$60,663	\$279,082
964271001	28753-3	1	\$165,701	\$71,010	\$236,711
964271002	28753-3	2	\$271,457	\$92,405	\$363,862
964271003	28753-3	3	\$332,382	\$107,219	\$439,601
964271004	28753-3	4	\$268,406	\$90,599	\$359,005
964271005	28753-3	5	\$171,262	\$56,148	\$227,410
964271006	28753-3	6	\$297,471	\$109,360	\$406,831
964271007	28753-3	7	\$342,848	\$161,712	\$504,560
964271008	28753-3	8	\$357,000	\$102,000	\$459,000
964271009	28753-3	9	\$332,872	\$103,056	\$435,928

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964271010	28753-3	10	\$347,308	\$105,117	\$452,425
964271012	28753-8	1	\$222,829	\$91,003	\$313,832
964271013	28753-8	2	\$343,177	\$103,056	\$446,233
964271014	28753-8	3	\$234,230	\$85,006	\$319,236
964271015	28753-8	4	\$220,470	\$69,618	\$290,088
964271016	28753-8	5	\$330,000	\$100,000	\$430,000
964271017	28753-8	6	\$367,642	\$197,017	\$564,659
964271018	28753-8	7	\$255,581	\$81,874	\$337,455
964271020	28753-13	15	\$362,100	\$102,000	\$464,100
964271021	28753-13	16	\$209,486	\$100,974	\$310,460
964271022	28753-13	17	\$243,680	\$69,617	\$313,297
964271023	28753-13	18	\$300,752	\$98,426	\$399,178
964271024	28753-13	19	\$289,192	\$95,520	\$384,712
964271025	28753-13	20	\$184,645	\$95,521	\$280,166
964271026	28753-13	21	\$235,142	\$95,520	\$330,662
964271027	28753-13	22	\$306,385	\$68,224	\$374,609
964271028	28753-13	23	\$500,000	\$100,000	\$600,000
964271029	28753-13	24	\$351,900	\$102,000	\$453,900
964272001	28753-3	11	\$240,268	\$92,406	\$332,674
964272002	28753-3	12	\$237,829	\$90,599	\$328,428
964272003	28753-3	13	\$233,367	\$68,224	\$301,591
964272004	28753-3	14	\$340,423	\$107,219	\$447,642
964272005	28753-3	15	\$214,889	\$72,431	\$287,320
964272006	28753-3	16	\$274,919	\$68,224	\$343,143
964272007	28753-3	17	\$245,650	\$68,224	\$313,874
964272008	28753-8	8	\$316,373	\$95,521	\$411,894
964272009	28753-8	9	\$352,152	\$109,363	\$461,515
964272010	28753-8	10	\$230,800	\$71,011	\$301,811
964272011	28753-8	11	\$192,621	\$69,618	\$262,239
964272012	28753-8	12	\$303,442	\$68,223	\$371,665
964272013	28753-8	13	\$231,731	\$95,520	\$327,251
964272014	28753-8	14	\$187,124	\$72,431	\$259,555
964272015	28753-8	15	\$268,436	\$68,224	\$336,660
964272016	28753-8	16	\$367,200	\$127,500	\$494,700
964272017	28753-8	17	\$193,610	\$72,801	\$266,411
964272018	28753-8	18	\$260,800	\$68,224	\$329,024
964272019	28753-8	19	\$329,781	\$103,056	\$432,837
964272020	28753-8	20	\$334,934	\$103,056	\$437,990
964272021	28753-13	1	\$256,168	\$90,803	\$346,971
964272022	28753-13	2	\$329,781	\$103,056	\$432,837
964272023	28753-13	3	\$348,465	\$107,219	\$455,684
964272024	28753-13	4	\$217,306	\$72,431	\$289,737
964272025	28753-13	5	\$411,060	\$102,000	\$513,060
964272026	28753-13	6	\$244,694	\$95,520	\$340,214
964272027	28753-13	7	\$258,208	\$95,520	\$353,728
964272028	28753-13	8	\$294,455	\$90,599	\$385,054
964272029	28753-13	9	\$329,678	\$103,056	\$432,734
964272030	28753-13	10	\$223,344	\$72,431	\$295,775



Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964272031	28753-13	11	\$291,339	\$95,739	\$387,078
964272032	28753-13	12	\$265,660	\$95,521	\$361,181
964272033	28753-13	13	\$342,599	\$220,849	\$563,448
964272034	28753-13	14	\$216,993	\$95,520	\$312,513
964273001	28753-4	1	\$212,858	\$72,972	\$285,830
964273002	28753-4	2	\$301,610	\$95,521	\$397,131
964273003	28753-4	3	\$299,561	\$95,521	\$395,082
964273004	28753-4	4	\$302,973	\$95,520	\$398,493
964273005	28753-4	5	\$287,056	\$95,520	\$382,576
964273006	28753-4	6	\$345,809	\$89,239	\$435,048
964273007	28753-4	7	\$408,000	\$132,600	\$540,600
964273008	28753-4	8	\$329,215	\$92,406	\$421,621
964274001	28753-13	25	\$243,605	\$95,520	\$339,125
964274002	28753-13	26	\$275,769	\$90,599	\$366,368
964274003	28753-13	27	\$274,778	\$95,520	\$370,298
964280001	28753-19	1	\$325,948	\$107,219	\$433,167
964280002	28753-19	2	\$341,529	\$105,114	\$446,643
964280003	28753-19	3	\$311,442	\$90,597	\$402,039
964280004	28753-19	4	\$427,380	\$93,771	\$521,151
964280005	28753-19	5	\$363,790	\$103,056	\$466,846
964280006	28753-19	6	\$372,198	\$93,771	\$465,969
964280007	28753-19	7	\$391,614	\$103,056	\$494,670
964280008	28753-19	8	\$363,474	\$107,219	\$470,693
964280009	28753-19	9	\$390,624	\$109,363	\$499,987
964280010	28753-19	10	\$229,889	\$72,972	\$302,861
964280011	28753-19	11	\$334,938	\$93,772	\$428,710
964280012	28753-19	12	\$364,263	\$110,997	\$475,260
964280013	28753-19	13	\$227,780	\$71,010	\$298,790
964280014	28753-19	14	\$337,438	\$72,799	\$410,237
964280015	28753-19	15	\$285,161	\$84,935	\$370,096
964280016	28753-19	16	\$391,614	\$103,056	\$494,670
964280017	28753-19	17	\$264,567	\$69,618	\$334,185
964280018	28753-19	18	\$278,144	\$71,010	\$349,154
964280019	28753-19	19	\$344,990	\$93,772	\$438,762
964280020	28753-19	20	\$375,270	\$107,219	\$482,489
964280021	28753-19	21	\$275,400	\$102,000	\$377,400
964280022	28753-19	22	\$229,889	\$72,972	\$302,861
964280023	28753-19	23	\$355,434	\$87,490	\$442,924
964280024	28753-19	24	\$570,000	\$100,000	\$670,000
964280026	28753-14	1	\$402,074	\$107,219	\$509,293
964280027	28753-14	2	\$360,294	\$95,521	\$455,815
964280028	28753-14	3	\$341,497	\$95,520	\$437,017
964280029	28753-14	4	\$229,889	\$72,972	\$302,861
964280030	28753-14	5	\$362,758	\$103,056	\$465,814
964280031	28753-14	6	\$404,755	\$107,219	\$511,974
964280032	28753-14	7	\$379,407	\$205,276	\$584,683
964280033	28753-14	8	\$414,490	\$109,363	\$523,853
964280034	28753-14	9	\$316,623	\$95,521	\$412,144

Temecula Valley Unified School District  
**Community Facilities District No. 2002-1 Improvement Area 1**  
 Assessed Land and Improvement Values of all Parcels Currently Subject to the Special Tax  
 Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964280035	28753-14	10	\$214,075	\$72,973	\$287,048
964280036	28753-14	11	\$230,553	\$91,002	\$321,555
964280037	28753-14	12	\$377,298	\$102,000	\$479,298
964280038	28753-14	13	\$317,156	\$109,363	\$426,519
964280039	28753-14	14	\$252,999	\$72,972	\$325,971
964280040	28753-14	15	\$326,174	\$68,224	\$394,398
964280041	28753-14	16	\$295,283	\$87,490	\$382,773
964280042	28753-14	17	\$333,538	\$89,238	\$422,776
964280043	28753-14	18	\$284,104	\$95,741	\$379,845
964280044	28753-14	19	\$287,774	\$69,618	\$357,392
964280045	28753-14	20	\$396,714	\$107,219	\$503,933
964280046	28753-14	21	\$380,587	\$109,363	\$489,950
964280047	28753-14	22	\$316,992	\$90,599	\$407,591
964280048	28753-14	23	\$294,560	\$92,406	\$386,966
964280049	28753-14	24	\$360,553	\$105,117	\$465,670
964280050	28753-14	25	\$433,204	\$216,602	\$649,806
964280051	28753-14	26	\$245,067	\$154,710	\$399,777
964280052	28753-14	27	\$271,586	\$95,520	\$367,106
964281001	28753-18	1	\$206,282	\$60,665	\$266,947
964281002	28753-18	2	\$171,620	\$71,010	\$242,630
964281003	28753-18	3	\$267,489	\$95,523	\$363,012
964281004	28753-18	4	\$158,120	\$72,972	\$231,092
964281005	28753-18	5	\$333,222	\$105,117	\$438,339
964281006	28753-18	6	\$301,611	\$95,521	\$397,132
964281007	28753-18	7	\$335,598	\$107,219	\$442,817
964281008	28753-18	8	\$327,719	\$103,056	\$430,775
964281009	28753-18	9	\$199,194	\$72,432	\$271,626
964281010	28753-18	10	\$337,743	\$107,219	\$444,962
964281011	28753-18	11	\$286,128	\$89,239	\$375,367
964281012	28753-18	12	\$361,660	\$95,520	\$457,180
964290001	28753-10	5	\$353,825	\$107,219	\$461,044
964290002	28753-10	6	\$230,553	\$72,799	\$303,352
964290003	28753-10	7	\$169,758	\$72,798	\$242,556
964290004	28753-10	8	\$370,804	\$95,523	\$466,327
964290005	28753-10	9	\$246,916	\$72,972	\$319,888
964290006	28753-10	10	\$357,565	\$95,520	\$453,085
964290007	28753-10	11	\$267,475	\$85,137	\$352,612
964290008	28753-10	12	\$536,100	\$105,117	\$641,217
964290009	28753-10	13	\$408,907	\$105,117	\$514,024
964290010	28753-10	14	\$323,547	\$72,972	\$396,519
964290011	28753-10	15	\$381,505	\$111,550	\$493,055
964290012	28753-10	16	\$313,303	\$69,618	\$382,921
964290013	28753-10	17	\$388,011	\$107,219	\$495,230
964290014	28753-10	18	\$467,573	\$133,963	\$601,536
964290015	28753-10	19	\$407,327	\$107,219	\$514,546
964290016	28753-10	20	\$317,945	\$69,617	\$387,562
964290017	28753-10	21	\$342,552	\$95,521	\$438,073
964290018	28753-10	22	\$434,520	\$102,000	\$536,520

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964290019	28753-10	23	\$478,506	\$196,782	\$675,288
964290020	28753-10	24	\$522,508	\$160,760	\$683,268
964290021	28753-10	25	\$437,170	\$95,523	\$532,693
964290022	28753-10	26	\$360,294	\$95,520	\$455,814
964290023	28753-10	27	\$454,109	\$105,117	\$559,226
964290024	28753-10	28	\$420,554	\$95,520	\$516,074
964290025	28753-10	29	\$508,236	\$169,884	\$678,120
964290026	28753-10	30	\$347,457	\$95,520	\$442,977
964290027	28753-10	31	\$360,293	\$95,521	\$455,814
964290029	28753-5	7	\$420,240	\$102,000	\$522,240
964290030	28753-5	8	\$388,242	\$87,490	\$475,732
964290031	28753-5	9	\$371,898	\$109,363	\$481,261
964290032	28753-5	10	\$284,295	\$69,618	\$353,913
964290033	28753-5	11	\$183,454	\$76,930	\$260,384
964290034	28753-5	12	\$337,370	\$95,520	\$432,890
964290035	28753-5	13	\$386,462	\$103,056	\$489,518
964290036	28753-5	14	\$339,612	\$69,303	\$408,915
964290037	28753-5	15	\$635,000	\$100,000	\$735,000
964290038	28753-5	16	\$561,000	\$102,000	\$663,000
964290039	28753-5	17	\$252,490	\$125,003	\$377,493
964290040	28753-5	18	\$416,348	\$103,056	\$519,404
964290041	28753-5	19	\$361,867	\$107,219	\$469,086
964290042	28753-5	20	\$222,667	\$185,654	\$408,321
964290043	28753-5	21	\$479,922	\$192,535	\$672,457
964290044	28753-5	22	\$288,785	\$69,303	\$358,088
964291001	28753-10	1	\$472,406	\$101,333	\$573,739
964291002	28753-10	2	\$304,641	\$90,594	\$395,235
964291003	28753-10	3	\$398,683	\$86,632	\$485,315
964291004	28753-10	4	\$451,973	\$81,222	\$533,195
964291006	28753-5	1	\$567,000	\$100,000	\$667,000
964291007	28753-5	2	\$379,558	\$68,222	\$447,780
964291008	28753-5	3	\$361,969	\$85,109	\$447,078
964291009	28753-5	4	\$380,389	\$111,550	\$491,939
964291010	28753-5	5	\$428,426	\$105,117	\$533,543
964291011	28753-5	6	\$381,845	\$68,224	\$450,069
964300001	28753-6	1	\$328,093	\$77,647	\$405,740
964300002	28753-6	2	\$281,484	\$213,435	\$494,919
964300003	28753-6	3	\$287,081	\$109,363	\$396,444
964300004	28753-6	4	\$306,110	\$109,363	\$415,473
964300005	28753-6	5	\$283,010	\$80,855	\$363,865
964300006	28753-6	6	\$314,355	\$220,929	\$535,284
964300007	28753-6	7	\$372,300	\$102,000	\$474,300
964300008	28753-6	8	\$283,762	\$92,405	\$376,167
964300009	28753-6	9	\$282,563	\$90,599	\$373,162
964300010	28753-6	10	\$257,871	\$60,670	\$318,541
964300011	28753-6	11	\$188,532	\$72,972	\$261,504
964300012	28753-6	12	\$269,218	\$72,432	\$341,650
964300013	28753-6	13	\$215,994	\$60,665	\$276,659

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964300014	28753-6	14	\$311,681	\$109,363	\$421,044
964301001	28753-6	15	\$314,453	\$93,772	\$408,225
964301002	28753-6	16	\$443,700	\$102,000	\$545,700
964301003	28753-6	17	\$188,187	\$71,011	\$259,198
964301004	28753-6	18	\$337,613	\$93,772	\$431,385
964301005	28753-6	19	\$324,628	\$103,056	\$427,684
964301006	28753-6	20	\$212,857	\$72,973	\$285,830
964301007	28753-6	21	\$315,579	\$89,238	\$404,817
964301008	28753-11	1	\$203,734	\$72,973	\$276,707
964301009	28753-11	2	\$486,540	\$102,000	\$588,540
964301010	28753-11	3	\$355,545	\$103,056	\$458,601
964301011	28753-11	4	\$295,601	\$95,523	\$391,124
964301012	28753-11	5	\$307,885	\$95,523	\$403,408
964301013	28753-11	6	\$345,136	\$103,056	\$448,192
964301014	28753-11	7	\$280,590	\$95,521	\$376,111
964301015	28753-11	8	\$324,352	\$93,773	\$418,125
964301016	28753-11	9	\$182,450	\$72,972	\$255,422
964301017	28753-11	10	\$291,902	\$95,523	\$387,425
964301018	28753-11	11	\$255,283	\$69,617	\$324,900
964301019	28753-11	12	\$494,700	\$102,000	\$596,700
964301020	28753-11	13	\$271,457	\$80,854	\$352,311
964301021	28753-11	14	\$300,110	\$95,521	\$395,631
964301022	28753-11	15	\$324,944	\$95,523	\$420,467
964301023	28753-11	16	\$266,142	\$90,597	\$356,739
964301024	28753-11	17	\$282,365	\$95,520	\$377,885
964301025	28753-11	18	\$382,500	\$102,000	\$484,500
964301026	28753-11	19	\$345,837	\$105,117	\$450,954
964301027	28753-11	20	\$209,956	\$72,024	\$281,980
964302001	28753-6	22	\$401,880	\$102,000	\$503,880
964302002	28753-6	23	\$309,864	\$107,219	\$417,083
964302003	28753-6	24	\$220,470	\$69,618	\$290,088
964302004	28753-6	25	\$312,159	\$93,773	\$405,932
964302005	28753-6	26	\$277,467	\$90,599	\$368,066
964302006	28753-6	27	\$357,243	\$100,473	\$457,716
964302007	28753-6	28	\$423,300	\$102,000	\$525,300
964302008	28753-6	29	\$300,100	\$93,773	\$393,873
964302009	28753-6	30	\$185,656	\$84,936	\$270,592
964302010	28753-6	31	\$354,960	\$127,500	\$482,460
964302013	28753-11	21	\$298,564	\$109,363	\$407,927
964302014	28753-11	22	\$236,621	\$60,665	\$297,286
964302015	28753-11	23	\$194,148	\$72,798	\$266,946
964302016	28753-11	24	\$315,105	\$93,772	\$408,877
964302017	28753-11	25	\$366,225	\$95,521	\$461,746
964302018	28753-11	26	\$188,532	\$85,137	\$273,669
964310001	28753-16	1	\$339,768	\$216,602	\$556,370
964310002	28753-16	2	\$323,158	\$105,117	\$428,275
964310003	28753-16	3	\$489,600	\$102,000	\$591,600
964310004	28753-16	4	\$319,877	\$102,348	\$422,225

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964310005	28753-16	5	\$312,343	\$89,239	\$401,582
964310006	28753-16	6	\$297,866	\$142,935	\$440,801
964310007	28753-16	7	\$290,033	\$89,239	\$379,272
964310008	28753-16	8	\$206,778	\$72,972	\$279,750
964310009	28753-16	9	\$278,001	\$102,346	\$380,347
964310010	28753-16	14	\$275,132	\$102,346	\$377,478
964310011	28753-16	15	\$343,373	\$68,224	\$411,597
964310012	28753-16	16	\$319,898	\$95,521	\$415,419
964310013	28753-16	17	\$327,026	\$220,849	\$547,875
964310014	28753-16	18	\$185,232	\$71,011	\$256,243
964310015	28753-16	19	\$301,335	\$102,346	\$403,681
964310016	28753-16	20	\$333,903	\$103,056	\$436,959
964310017	28753-20	1	\$297,854	\$90,597	\$388,451
964310018	28753-20	2	\$275,717	\$95,658	\$371,375
964310019	28753-20	3	\$218,418	\$109,204	\$327,622
964310020	28753-20	4	\$283,268	\$81,874	\$365,142
964310021	28753-20	5	\$273,235	\$155,865	\$429,100
964310022	28753-20	6	\$284,373	\$81,874	\$366,247
964311001	28753-16	10	\$366,666	\$198,198	\$564,864
964311002	28753-16	11	\$306,115	\$80,854	\$386,969
964311003	28753-16	12	\$339,029	\$109,363	\$448,392
964311004	28753-16	13	\$397,532	\$102,345	\$499,877
964311005	28753-16	21	\$214,888	\$72,432	\$287,320
964311006	28753-16	22	\$321,660	\$107,219	\$428,879
964311008	28753-20	7	\$182,449	\$72,973	\$255,422
964311009	28753-20	8	\$472,000	\$100,000	\$572,000
964311010	28753-20	9	\$324,808	\$81,876	\$406,684
964311011	28753-20	10	\$273,085	\$95,520	\$368,605
964311012	28753-20	11	\$311,786	\$89,238	\$401,024
964311013	28753-20	12	\$274,313	\$81,874	\$356,187
964311014	28753-20	13	\$262,028	\$81,874	\$343,902
964311015	28753-20	14	\$349,362	\$103,056	\$452,418
964311016	28753-20	15	\$329,858	\$220,849	\$550,707
964311017	28753-20	16	\$298,574	\$220,929	\$519,503
964311018	28753-20	17	\$346,888	\$105,117	\$452,005
964311019	28753-20	18	\$224,488	\$84,936	\$309,424
964311020	28753-20	19	\$300,867	\$92,410	\$393,277
964311021	28753-20	20	\$276,334	\$90,599	\$366,933
964311022	28753-20	21	\$347,123	\$89,238	\$436,361
964311023	28753-20	22	\$288,803	\$95,521	\$384,324
964311024	28753-20	23	\$211,267	\$72,431	\$283,698
964311025	28753-20	24	\$212,354	\$60,664	\$273,018
964311026	28753-20	25	\$286,049	\$68,224	\$354,273
964311027	28753-20	26	\$254,006	\$69,618	\$323,624
964311028	28753-20	27	\$312,781	\$109,363	\$422,144
964311029	28753-20	28	\$341,743	\$68,223	\$409,966
964311030	28753-20	29	\$291,918	\$95,520	\$387,438
964311031	28753-20	30	\$397,800	\$127,500	\$525,300

Temecula Valley Unified School District

**Community Facilities District No. 2002-1 Improvement Area 1**

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

Riverside County Assessor's Records - July 2022

<b>Assessor Parcel Number</b>	<b>Tract Number</b>	<b>Lot Number</b>	<b>Assessed Improvement Value</b>	<b>Assessed Land Value</b>	<b>Total Assessed Value</b>
964311032	28753-20	31	\$320,675	\$95,520	\$416,195
964312001	28753-16	23	\$241,822	\$71,010	\$312,832
964312002	28753-16	24	\$193,161	\$72,431	\$265,592
964312003	28753-16	25	\$286,733	\$102,346	\$389,079
964312004	28753-16	26	\$337,321	\$89,239	\$426,560
		<b>TOTALS</b>	<b>\$189,801,604</b>	<b>\$58,768,271</b>	<b>\$248,569,875</b>

## **APPENDIX E: CDIAC Report**

The Temecula Valley Unified School District CFD No. 2002-1 IA-1 Series 2012 Special Tax Refunding Bonds (\$6,785,000) were delivered on or about August 14, 2012.

The most recently filed CDIAC Report follows.



# MELLO ROOS REPORT

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

CDIAC # : 2012-1048  
10/27/2022

Information as of Reporting Year End: 06/30/2022

## Issuance

Issuer Name: Temecula Valley Unified School District CFD No 2002-1  
Issue Name: 2012 Special Tax Ref Bonds  
Project Name: IA No 1 Rancho Bella Vista & Avondale  
Actual Sale Date: 07/26/2012  
Settlement Date: 08/14/2012  
Original Principal Amount: \$6,785,000.00  
Date of Filing: 10/27/2022  
Reserve Fund Minimum Balance: Yes  
Reserve Fund Minimum Balance Amount: \$499,131.26

### Credit Rating from Report of Final Sale

Credit Rating: Not Rated  
Standard & Poor:  
Fitch:  
Moody's:  
Other:

### Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating: Not Rated  
Standard & Poor:  
Fitch:  
Moody's:  
Other:

### Credit Rating for This Reporting Period

Credit Rating: Not Rated  
Standard & Poor:





# MELLO ROOS REPORT

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

CDIAC # : 2012-1048  
10/27/2022

Fitch:

Moody's:

Other:

## Fund Balance

Principal Amount of Bonds Outstanding:	\$4,490,000.00
Bond Reserve Fund:	\$499,147.66
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

## Assessed Value

Assessed or Appraised Value Reported as of:	01/01/2022
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$248,569,875.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$644,229.24
Total Amount of Unpaid Special Taxes Annually:	\$2,107.40
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	07/01/2022
Total Number of Delinquent Parcels:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	\$5,004.14

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
09/27/2010	1	\$827.64
11/09/2009	1	\$827.64



## MELLO ROOS REPORT

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

CDIAC # : 2012-1048  
10/27/2022

### Retired Issues

Indicate Reason for Retirement:

Not Retired

### Filing Contact

Filing Contact Name:

Jacqueline Donnelly

Agency/Organization Name:

Special District Financing & Administration

Address:

437 West Grand Avenue

City:

Escondido

State:

CA

Zip Code:

92025

Telephone:

760-2332630

Fax Number:

E-mail:

jacqueline@sdfa.com

### Comments

Issuer Comments: