SDFA

Annual Disclosure Report

Temecula Valley Unified School District Financing Authority 2024 Special Tax Revenue Bonds $42,110,000

February 15, 2026

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

Temecula Valley Unified School District
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Temecula, CA 92592
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SPECIAL DISTRICT FINANCING & ADMINISTRATION
27201 Puerta Real, Suite 260
Mission Viejo, CA 92691
(949) 282-1077

February 15, 2026

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 Financing Authority, 2024 Special Tax Revenue Bonds,** in the principal amount of $42,110,000.

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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Section

One

Annual Disclosure Report

Temecula Valley Unified School District Financing Authority - $42,110,000 2024 Special Tax Revenue Bonds

ISSUER STATEMENT REGARDING REPORT CONTENTS

Data Disclosed in this Report

This Report has been prepared by Special District Financing & Administration ("SDFA") on behalf of Community Facilities District Nos. 2000-1, 2002-1 Improvement Area 1 ("2002-1 IA-1"), 2002-1 Improvement Area 2 ("2002-1 IA-2"), 2002-2, 2003-2, 2004-1 Improvement Area A ("2004-1 IA-A"), 2005-1, and 2005-1 (H) (collectively, the "Improvement Areas" and the "Districts," as applicable), of the Temecula Valley Unified School District Financing Authority (the "Authority"). It has been produced in accordance with the Continuing Disclosure Certificate ("CDC") executed in connection with the issuance of $42,110,000 2024 Special Tax Revenue Bonds (the "Bonds"). The eight series of special tax bonds are the Local Obligations (the "Local Obligations"). 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.

Reliability and Verification of Data

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.

Review of Information

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

Section

Two

Annual Disclosure Report

Temecula Valley Unified School District Financing Authority - $42,110,000 2024 Special Tax Revenue Bonds

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.

Reporting Dates

By February 15th of each year, commencing with the report for the 2023-2024 Fiscal Year, the Issuer shall provide, or upon written discretion shall cause the Dissemination Agent to provide, to the Repository, in an electronic format and accompanied by identifying information as prescribed by the MRSB, an Annual Report which is consistent with the requirements of Section 4 of this Disclosure Certificate. The Dissemination Agent will file a report with the Issuer certifying that the Annual Report has been provided pursuant to the Disclosure Certificate, stating the date it was provided and listing the Repository(ies) to which it was provided.

Contents of the Annual Report

In accordance with Section 4, "Content of Annual Reports," of the Continuing Disclosure Certificate, the Annual Report shall contain or incorporate by reference the following:

Section	Description
4(a)	The audited financial statements of the School District for the prior fiscal year, if any have been prepared and which, if prepared, shall be 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 School District is preparing audited financial statements and such audited financial statements are not available by the time the Annual Report is required to be filed

pursuant to Section 3(a), the audited financial statements may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if such audited financial statements are not available by the date required for filing the Annual Report.

4(b) The Annual Report shall contain or incorporate by reference the following:

(i) the principal amount of the Bonds and each series of Local Obligations outstanding as of the September 2 preceding the filing of the Annual Report;

(ii) the balance in each fund and account under the Indenture and each Local Obligation Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report;

(iii) any changes to the Rates and Methods of Apportionment of the Special Taxes for each Taxing Jurisdiction approved or submitted to the qualified electors for approval prior to the filing of the Annual Report and a description of any parcels for which the Special Taxes have been prepaid in the Fiscal Year for which the Annual Report is being prepared for each Taxing Jurisdiction;

(iv) an update of the estimated assessed value-to-lien ratio for each Taxing Jurisdiction substantially in the form of Table 13 in the Official Statement based upon the most recent Special Tax levy preceding the date of the Annual Report and on the assessed values of property for the current fiscal year;

(v) the status of any foreclosure actions being pursued by the Districts within the Taxing Jurisdictions with respect to delinquent Special Taxes;

(vi) an update by Taxing Jurisdiction similar to Table A-8 of the total Special Taxes levied in the most recent prior fiscal year and the current fiscal year, and the total Special Taxes that remain unpaid for the prior fiscal year in which Special Taxes were levied and the number of delinquent parcels in each Taxing Jurisdiction;

(vii) any changes with respect to the inclusion or exclusion of the Taxing Jurisdictions in the County's Teeter Plan; and

(viii) any information not already included under (i) through (vii) above that the Issuer is required to file in its annual report to the California Debt and Investment Advisory Commission pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended.

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 Issuer or related public entities, which have been submitted to the Repository. If the document included by reference is a final official statement, it must be available from the Municipal Securities Rulemaking Board. The Issuer shall clearly identify each such other document so included by reference.

Dissemination of the Annual Report

Special District Financing & Administration is the named Dissemination Agent on behalf of the Temecula Valley Unified School District Financing Authority. 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 to the MSRB through the EMMA System at http://www.emma.msrb.org/. Verification of filing provided by the MSRB EMMA System after filing will be forwarded to the Authority, District and the Trustee:

Trustee:
U.S. Bank Trust Company, N.A.
633 West Fifth Street, 24th Floor
LM-CA-T24T
Los Angeles, CA 90071
Telephone: (213) 615-6527
Fax: (213) 615-6199
Email: lauren.costales@usbank.com
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Section

Three

Annual Disclosure Report

Temecula Valley Unified School District Financing Authority - $42,110,000 2024 Special Tax Revenue Bonds

REPORT SYNOPSIS - MATERIAL CHANGES TO REPORT

The Temecula Valley Unified School District Financing Authority 2024 Special Tax Revenue Bonds issued in the amount of $42,110,000 were delivered on or about December 3, 2024.

For particulars on and verification of Significant Event Filings, please access the EMMA MSRB website at: http://www.emma.msrb.org/.

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

Section

Four

Annual Disclosure Report

Temecula Valley Unified School District Financing Authority - $42,110,000 2024 Special Tax Revenue Bonds

APPENDICES

With respect to the Authority:

Appendix	CDC Section No.	Description
A	*4(a)*	2024/2025 Audited Financial Statement
B	*4(b)(i-ii)*	Bond Principal / Fund Balances / Reserve Requirement

With respect to each Taxing Jurisdiction:

Appendix	CDC Section No.	Description
C	*4(b)(i-ii)*	Bond Principal / Fund Balances / Reserve Requirement
D	*4(b)(iii)*	Changes to the Rates and Methods of Apportionment
E	*4(b)(iv)*	Assessed Value-to-Lien Ratios by Taxing Jurisdiction
F	*4(b)(v)*	Foreclosure Status
G	*4(b)(vi)*	Taxing Jurisdiction's Delinquencies
H	*4(b)(vii)*	Taxing Jurisdiction's in Status Teeter Plan
I	*4(b)(viii)*	CDIAC Reports
J	*4(b)*	Additional Information, if necessary, provided for Clarity

APPENDIX A: With respect to the Authority: 2024/25 Audited Financial Statements

The 2024/25 Audited Financial Statement has been filed separately with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access website on February 3, 2026, 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/P22000237-P21523977-P21979235.pdf

APPENDIX B: With respect to the Authority: Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i) Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report. $39,435,000.00

(ii) The balance in each fund and account under the Indenture, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report.

Bond Fund:	$0.00
Interest Account:	$0.00
Principal Account:	$0.00
Prepayment Account:	$0.00
Revenue Fund:	$27,636.73
Reserve Fund:	$0.00
Cost of Issuance Fund	$0.00
Surplus Fund:	$0.00
Purchase Fund:	$0.00
Escrow Fund:	$0.00

Reserve Fund balance and Statement of Reserve Requirement as of the September 30, preceding the date of the Annual Report:

The Authority acquired a Reserve Insurance Policy. The Policy Limit shall be allocated among the Reserve Fund Accounts on a pro rata basis based on the then-outstanding amounts of the Local Obligations. As of the closing date, the Policy Limit is $4,211,000, which is allocated as follows:

CFD No. 2000-1 Reserve Account:	$324,621.28
CFD No. 2002-1 (IA 1) Reserve Account:	$275,500.95
CFD No. 2002-1 (IA 2) Reserve Account:	$424,463.67
CFD No. 2002-2 Reserve Account:	$1,100,402.05
CFD No. 2003-2 Reserve Account:	$479,991.00
CFD No. 2004-1 (IA A) Reserve Account:	$822,765.44
CFD No. 2005-1 Reserve Account:	$601,723.98
CFD No. 2005-1 (H) Reserve Account:	$181,531.63
Reserve Fund Policy Limit:	$4,211,000.00

Statement of Reserve Requirement (TVUSD Financing Authority Indenture of Trust):	
1. 10% of the initial principal amount of the Bonds	$4,211,000.00
2. Maximum Annual Debt Service on the outstanding Bonds	$4,438,000.00
3. 125% of average annual debt service on the outstanding Bonds	$4,525,645.83
The Reserve Requirement (as of February 1, 2026):	$4,211,000.00

The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2000-1; Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i) Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report. $3,040,000.00

(ii) The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, First Supplement to the Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report. The accounts listed below were created under the Fiscal Agent Agreement for the 2015 Special Tax Revenue Bonds.

Special Tax Fund:	$56,450.11
Interest Account:	$0.30
Principal Account:	$0.39
Redemption Fund:	$0.00
Reserve Account:	$0.00
Administrative Expense Fund:	$53,608.60
Rebate Fund:	$0.00
School Construction Account:	$0.00
Costs of Issuance Fund:	$0.00

The balance of all other funds and accounts referenced in the Fiscal Agent Agreement and/or the First Supplement to the Fiscal Agent Agreement are $0.00 and/or have been closed.

The Reserve Requirement (as of February 1, 2026): $324,621.28

The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2002-1 IA-1; Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i)	Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report.	$2,580,000.00
(ii)	The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report.	

Special Tax Fund:	$189,032.60
Prepayment Account:	$0.00
Bond Fund:	$0.00
Interest Account:	$24.66
Principal Account:	$99.37
Administrative Expense Fund:	$70,169.62
Redemption Fund:	$0.00
Mandatory Redemption Account:	$0.00

The balance of all other funds and accounts referenced in the Fiscal Agent Agreement are $0.00 and/or have been closed.

The Reserve Requirement (as of February 1, 2026): $275,500.95

The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2002-1 IA-2; Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i)	Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report.	$3,975,000.00
(ii)	The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, First Supplement to the Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report. The accounts listed below were created under the Fiscal Agent Agreement for the 2015 Special Tax Revenue Bonds.	
	Special Tax Fund:	$250,672.32
	Interest Account:	$0.39
	Principal Account:	$0.69
	Redemption Fund:	$0.00
	Reserve Account:	$0.00
	Administrative Expense Fund:	$70,024.80
	Rebate Fund:	$0.00
	School Construction Account:	$0.00
	Costs of Issuance Fund:	$0.00
	The balance of all other funds and accounts referenced in the Fiscal Agent Agreement and/or the First Supplement to the Fiscal Agent Agreement are $0.00 and/or have been closed.	
	The Reserve Requirement (as of February 1, 2026):	$424,463.67
	The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.	

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2002-2; Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i)	Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report.	$10,305,000.00
(ii)	The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, First Supplement to the Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report. The accounts listed below were created under the Fiscal Agent Agreement for the 2015 Special Tax Revenue Bonds.	

Special Tax Fund:	$283,348.77
Interest Account:	$1.00
Principal Account:	$1.08
Redemption Fund:	$0.00
Reserve Account:	$0.00
Administrative Expense Fund:	$102,082.31
Rebate Fund:	$0.00
School Construction Account:	$0.00
Costs of Issuance Fund:	$0.00

The balance of all other funds and accounts referenced in the Fiscal Agent Agreement and/or the First Supplement to the Fiscal Agent Agreement are $0.00 and/or have been closed.

The Reserve Requirement (as of February 1, 2026): $1,100,402.05

The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2003-2; Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i) Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report. $4,495,000.00

(ii) The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, First Supplement to the Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report. The accounts listed below were created under the Fiscal Agent Agreement for the 2015 Special Tax Revenue Bonds.

Special Tax Fund:	$76,372.95
Interest Account:	$0.43
Principal Account:	$0.45
Redemption Fund:	$0.00
Reserve Account:	$0.00
Administrative Expense Fund:	$48,572.61
Rebate Fund:	$0.00
School Construction Account:	$0.00
Costs of Issuance Fund:	$0.00

The balance of all other funds and accounts referenced in the Fiscal Agent Agreement and/or the First Supplement to the Fiscal Agent Agreement are $0.00 and/or have been closed.

The Reserve Requirement (as of February 1, 2026): $479,991.00

The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2004-1 IA-A; Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i)	Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report.	$7,705,000.00
(ii)	The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, First Supplement to the Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report. The accounts listed below were created under the Fiscal Agent Agreement for the 2015 Special Tax Revenue Bonds.	
	Special Tax Fund:	$122,701.78
	Interest Account:	$0.00
	Principal Account:	$0.79
	Redemption Fund:	$0.00
	Reserve Account:	$0.00
	Administrative Expense Fund:	$70,447.67
	Rebate Fund:	$0.00
	School Construction Account:	$0.00
	Costs of Issuance Fund:	$0.00
	The balance of all other funds and accounts referenced in the Fiscal Agent Agreement and/or the First Supplement to the Fiscal Agent Agreement are $0.00 and/or have been closed.	
	The Reserve Requirement (as of February 1, 2026):	$822,765.44
	The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.	

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2005-1; Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i) Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report. $5,635,000.00

(ii) The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, First Supplement to the Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the September 30 preceding the filing of the Annual Report. The accounts listed below were created under the Fiscal Agent Agreement for the 2015 Special Tax Revenue Bonds.

Special Tax Fund:	$109,496.87
Interest Account:	$0.55
Principal Account:	$0.65
Redemption Fund:	$0.00
Reserve Account:	$0.00
Administrative Expense Fund:	$64,183.60
Rebate Fund:	$0.00
School Construction Account:	$0.00
Costs of Issuance Fund:	$0.00

The balance of all other funds and accounts referenced in the Fiscal Agent Agreement and/or the First Supplement to the Fiscal Agent Agreement are $0.00 and/or have been closed.

The Reserve Requirement (as of February 1, 2026): $601,723.98

The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.

APPENDIX C: With respect to each Taxing Jurisdiction (Local Obligation): CFD No. 2005-1 (H); Bond Principal, Fund Balances, and Reserve Requirement

Account balances as of September 30, 2025, unless otherwise noted.

(i)	Principal amount of the Bonds and any parity bonds outstanding as of the September 2 preceding the filing of the Annual Report.	$1,700,000.00

(ii) The balance in each fund and account under each Local Obligation Fiscal Agent Agreement, the Reserve Requirement and Reserve Fund Account as of the Septemeber 30 preceding the filing of the Annual Report.

Special Tax Fund:	$420,389.70
Prepayment Account:	$0.00
Bond Fund:	$992.15
Interest Account:	$15.75
Principal Account:	$46.26
Administrative Expense Fund:	$32,384.48
Redemption Fund:	$0.00
Mandatory Redemption Account:	$0.00

The balance of all other funds and accounts referenced in the Fiscal Agent Agreement are $0.00 and/or have been closed.

The Reserve Requirement (as of February 1, 2026): $181,531.63

The Reserve Requirement is being satisfied by a municipal bond debt reserve insurance policy issued by Build American Mutual Assurance Company.

APPENDIX D: With respect to each Taxing Jurisdiction: Changes to the Rate & Method of Apportionment

There have been no changes to the Rate and Method of Apportionment of the Special Taxes for each Taxing Jurisdiction.

APPENDIX E: With respect to each Taxing Jurisdiction: Assessed Value-to-Lien Ratios by Taxing Jurisdiction

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT FINANCING AUTHORITY
AGGREGATE ASSESSED VALUE-TO-LIEN RATIOS BY TAXING JURISDICTION

CFD	Number of Developed Parcels	Fiscal Year 2025-26 Special Tax Levy	% Share of Special Tax	Fiscal Year 2025-26 Assessed Value[1][2]	Local Obligation Bonds[3]	Other Debt[4]	Total Liens	Combined Value-to-Lien Ratio[5]
CFD No. 2000-1	303	$438,221	7.44%	$146,729,587	$3,040,000	$889,882	$3,929,882	37.34
CFD No. 2002-1 IA 1	581	644,229	10.93	276,060,130	2,580,000	2,959,247	5,539,247	49.84
CFD No. 2002-1 IA 2	683	832,434	14.13	334,802,907	3,975,000	6,795,547	10,770,547	31.09
CFD No. 2002-2	1,187	1,424,839	23.71	706,212,354	10,305,000	4,337,307	14,642,307	48.23
CFD No. 2003-2	295	553,659	9.40	144,395,935	4,495,000	1,460,715	5,955,715	24.24
CFD No. 2004-1 IA A	754	929,284	15.77	429,323,122	7,705,000	7,568,488	15,273,488	28.11
CFD No. 2005-1	432	745,703	12.65	174,142,988	5,635,000	1,396,160	7,031,160	24.77
CFD No. 2005-1 (H)	146	352,379	5.98	72,948,778	1,700,000	443,808	2,143,808	34.03
Total[6]	**4,381**	**$5,920,748**	**100.00%**	**$2,284,615,801**	**$39,435,000**	**$25,851,155**	**$65,286,155**	**34.99**

(1) Source: Riverside County Assessor's Roll, dated July 1, 2025.

(2) Includes parcels classified as Developed only.

(3) The Local Obligation Debt has been allocated based on a proportionate share of the Fiscal Year 2025-26 Special Tax Levy.

(4) See Direct and Overlapping Debt Report for Fiscal Year 2025-26 for a description of overlapping liens. General Obligation debt has been allocated based on the proportionate share of the Fiscal Year 2025-26 assessed values. Other land secured debt reported for Fiscal Year 2025-26 has been allocated based on the Fiscal Year 2025-26 special tax levy. Other debt only includes parcels classified as Developed.

(5) Average value-to-lien per Parcel; actual value-to-lien may vary by Parcel.

(6) Totals may not sum due to rounding.

Source: Special District Financing & Administration, LLC.

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2000-1

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 01/09/2026
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$147,037,103**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.03290%	305	$1,422,426.83
County of Riverside CSA No. 103 (Street Lights)	CSA	11,887	$777,397.84	2.64669%	305	$20,575.30
County of Riverside CSA No. 152 (Street Sweeping)	CSA	76,401	$2,680,734.56	0.37659%	305	$10,095.50
County of Riverside Delinquent Solid Waste Management Charge	DQ	4,563	$2,991,825.96	0.10547%	6	$3,155.60
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.20321%	300	$12,128.00
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.10960%	305	$9,956.97
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.07546%	305	$2,138.90
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.09774%	305	$3,612.91
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.19682%	304	$1,219.82
Temecula Valley Unified School District CFD No. 2000-1	CFD	317	$438,220.68	100.00000%	303	$438,220.68
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	0.42151%	305	$21,308.01
Valley Wide Park and Recreation District LMD (French Valley)	LMD	9,296	$6,331,298.58	2.84232%	304	$179,955.84
Valley Wide Park and Recreation District LMD No. 88-1 (Regional Facility)	LMD	86,325	$1,400,084.18	0.12029%	304	$1,684.16
WRCOG Hero Financing Program (County of Riverside) (1)	1915	133	$246,088.60	1.03384%	1	$2,544.16
WRCOG Hero Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.03056%	1	$3,038.04
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$2,132,060.72**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.45%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Temecula Valley Unified School District CFD No. 2000-1	CFD	$4,690,000	$3,040,000	100.00000%	303	$3,040,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$3,040,000**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$3,040,000**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.04709%	305	$10,823
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.09797%	305	$228,365
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	0.42313%	305	$652,578
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$891,766**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$891,766**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT			**$3,931,765.77**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT			**37.40:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2002-1

Improvement Area 1

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 01/09/2026
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$276,200,083**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.06160%	588	$2,663,223.23
City of Temecula Park/Lighting Services	CSD	33,764	$3,788,132.40	0.25546%	130	$9,677.20
City of Temecula Perimeter LMD Zone 27	LMD	130	$9,100.00	100.00000%	130	$9,100.00
City of Temecula Zone B Tract Lighting	CSD	25,969	$658,152.72	0.50724%	130	$3,338.40
City of Temecula Zone D Trash	CSD	30,171	$10,972,589.28	0.43088%	130	$47,278.40
County of Riverside CSA No. 103 (Street Lights)	CSA	11,887	$777,397.84	3.91363%	451	$30,424.46
County of Riverside CSA No. 152 (Street Sweeping)	CSA	76,401	$2,680,734.56	0.55687%	451	$14,928.10
County of Riverside Delinquent Solid Waste Management Charge	DQ	4,563	$2,991,825.96	0.52654%	27	$15,753.28
CSCDA CaliforniaFIRST Program (County of Riverside) (1)	1915	336	$1,960,740.76	0.14222%	1	$2,788.52
CSCDA CaliforniaFIRST Program (County of Riverside) (1)	1915	847	$2,131,553.34	0.17549%	1	$3,740.62
Eastern Municipal Water District CFD No. 2002-04, Impv Area 1	CFD	451	$168,259.26	100.00000%	451	$168,259.26
Eastern Municipal Water District CFD No. 2002-04, Impv Area 3	CFD	130	$52,405.60	100.00000%	130	$52,405.60
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.46374%	588	$27,677.48
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.20521%	588	$18,642.47
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.17005%	586	$4,820.26
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.18300%	588	$6,764.56
PACEFunding PACE Financing Program (County of Riverside) (1)	1915	944	$3,038,932.42	0.17499%	2	$5,317.88
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.31506%	581	$1,952.66
Temecula Valley Unified School District CFD No. 2002-1, IA 1	CFD	614	$644,229.24	100.00000%	581	$644,229.24
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	0.78919%	588	$39,895.10
Valley Wide Park and Recreation District LMD (French Valley)	LMD	9,296	$6,331,298.58	2.10139%	451	$133,045.00
Valley Wide Park and Recreation District LMD No. 88-1 (Regional Facility)	LMD	86,325	$1,400,084.18	0.17846%	451	$2,498.54
WRCOG Hero Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.10914%	3	$10,850.72
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$3,916,610.98**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.42%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Eastern Municipal Water District CFD No. 2002-04, Impv Area 1	CFD	$3,765,000	$1,030,000	100.00000%	451	$1,030,000
Eastern Municipal Water District CFD No. 2002-04, Impv Area 3	CFD	$865,000	$255,000	100.00000%	130	$255,000
Temecula Valley Unified School District CFD No. 2002-1, IA 1	CFD	$7,615,000	$2,580,000	100.00000%	581	$2,580,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$3,865,000**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$3,865,000**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.08845%	588	$20,330
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.18403%	588	$428,969
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	0.79482%	588	$1,225,827
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$1,675,127**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$1,675,127**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT			**$5,540,126.71**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT			**49.85:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2002-1

Improvement Area 2

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 01/09/2026
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$334,803,040**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.07502%	684	$3,243,375.80
County of Riverside CSA No. 103 (Street Lights)	CSA	11,887	$777,397.84	4.61250%	683	$35,857.48
County of Riverside CSA No. 152 (Street Sweeping)	CSA	76,401	$2,680,734.56	1.07022%	683	$28,689.66
County of Riverside Delinquent Solid Waste Management Charge	DQ	4,563	$2,991,825.96	0.46232%	24	$13,831.78
Eastern Municipal Water District CFD No. 2002-04, Impv Area 2	CFD	683	$274,872.98	100.00000%	683	$274,872.98
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.46446%	684	$27,720.40
Eastern Municipal Water District Delinquent Water Bills	DQ	149	$184,894.38	0.70223%	2	$1,298.38
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.24991%	684	$22,703.60
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.16722%	683	$4,740.02
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.22286%	683	$8,238.11
PACEFunding PACE Financing Program (County of Riverside) (1)	1915	944	$3,038,932.42	0.16485%	2	$5,009.70
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.34996%	683	$2,168.96
Temecula Valley Unified School District CFD 2002-1, IA 2	CFD	698	$832,433.60	100.00000%	683	$832,433.60
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	0.96111%	684	$48,585.89
Valley Wide Park and Recreation District LMD (French Valley)	LMD	9,296	$6,331,298.58	3.18236%	683	$201,485.00
Valley Wide Park and Recreation District LMD No. 88-1 (Regional Facility)	LMD	86,325	$1,400,084.18	0.27026%	683	$3,783.82
WRCOG Hero Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.09183%	4	$9,129.60
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$4,763,924.78**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.42%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Eastern Municipal Water District CFD No. 2002-04, Impv Area 2	CFD	$5,730,000	$4,765,000	100.00000%	683	$4,765,000
Temecula Valley Unified School District CFD 2002-1, IA 2	CFD	$11,000,000	$3,975,000	100.00000%	683	$3,975,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$8,740,000**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$8,740,000**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.10722%	684	$24,644
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.22307%	683	$519,986
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	0.96346%	684	$1,485,918
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$2,030,548**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$2,030,548**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT	**$10,770,547.75**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT	**31.09:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2002-2

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 11/12/2026
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$706,588,404**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.15954%	1,188	$6,897,642.64
City of Temecula Park/Lighting Services	CSD	33,764	$3,788,132.40	2.35869%	1,188	$89,350.32
City of Temecula Zone B Tract Lighting	CSD	25,969	$658,152.72	4.01498%	1,029	$26,424.72
City of Temecula Zone D Trash	CSD	30,171	$10,972,589.28	3.93093%	1,186	$431,324.48
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.23200%	1,188	$13,846.34
Eastern Municipal Water District ID No. U-8 Debt Service	GOB	36,785	$289,028.36	2.86382%	1,188	$8,277.26
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.53149%	1,188	$48,283.45
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.28122%	1,143	$7,971.62
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.47397%	1,188	$17,520.20
Rancho California Water District Debt Service (Rancho Division)	WATER	38,946	$20,717,815.41	2.44440%	1,188	$506,425.76
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.62765%	1,176	$3,890.02
Temecula Valley Unified School District CFD No. 2002-2	CFD	1,274	$1,424,839.22	100.00000%	1,187	$1,424,839.22
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	2.04397%	1,188	$103,326.89
WRCOG HERO Financing Program (County of Riverside) (1)	1915	281	$681,782.40	0.72117%	2	$4,916.84
WRCOG HERO Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.06054%	3	$6,018.38
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$9,590,058.14**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.36%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Temecula Valley Unified School District CFD No. 2002-2	CFD	$12,940,000	$10,305,000	100.00000%	1,187	$10,305,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$10,305,000**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$10,305,000**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Eastern Municipal Water District ID No. U-8	GOB	$16,000,000	$1,905,000	2.84948%	1,188	$54,283
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.22628%	1,188	$52,010
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.47079%	1,188	$1,097,410
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	2.03334%	1,188	$3,135,970
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$4,339,673**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$4,339,673**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT	**$14,644,672.77**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT	**48.25:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2003-2

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 01/09/2026
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$144,499,884**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.03178%	299	$1,374,231.55
AllianceNRG Program PACE Program (County of Riverside) (1)	1915	20	$50,259.20	5.99811%	1	$3,014.60
County of Riverside CSA No. 103 (Street Lights)	CSA	11,887	$777,397.84	2.59461%	299	$20,170.42
County of Riverside CSA No. 152 (Street Sweeping)	CSA	76,401	$2,680,734.56	0.49232%	299	$13,197.70
County of Riverside Delinquent Solid Waste Management Charge	DQ	4,563	$2,991,825.96	0.31801%	15	$9,514.30
Eastern Municipal Water District CFD No. 2002-04, Impv Area 5	CFD	295	$98,709.10	100.00000%	295	$98,709.10
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.20039%	299	$11,960.00
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.10589%	299	$9,619.62
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.07296%	298	$2,068.12
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.09443%	298	$3,490.47
PACEFunding PACE Financing Program (County of Riverside) (1)	1915	944	$3,038,932.42	0.11842%	2	$3,598.60
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.17446%	295	$1,081.28
Temecula Valley Unified School District CFD No. 2003-2	CFD	303	$553,659.02	100.00000%	295	$553,659.02
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	0.40722%	299	$20,585.98
Valley Wide Park and Recreation District LMD (French Valley)	LMD	9,296	$6,331,298.58	3.66610%	295	$232,111.90
Valley Wide Park and Recreation District LMD No. 88-1 (Regional Facility)	LMD	86,325	$1,400,084.18	0.11673%	295	$1,634.30
WRCOG Hero Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.01806%	1	$1,795.72
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$2,360,442.68**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.63%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Eastern Municipal Water District CFD No. 2002-04, Impv Area 5	CFD	$1,895,000	$585,000	100.00000%	295	$585,000
Temecula Valley Unified School District CFD No. 2003-2	CFD	$7,105,000	$4,495,000	100.00000%	295	$4,495,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$5,080,000**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$5,080,000**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.04627%	299	$10,636
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.09628%	298	$224,424
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	0.41583%	299	$641,317
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$876,378**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$876,378**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT			**$5,956,377.58**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT			**24.26:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2004-1

Improvement Area A

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 01/05/2026
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$429,327,464**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.09629%	762	$4,163,144.34
City of Temecula Park/Lighting Services	CSD	33,764	$3,788,132.40	1.47971%	753	$56,053.32
City of Temecula Perimeter LMD Zone 28	LMD	1,806	$232,974.00	41.74972%	754	$97,266.00
City of Temecula Zone B Tract Lighting	CSD	25,969	$658,152.72	2.69812%	754	$17,757.72
City of Temecula Zone D Trash	CSD	30,171	$10,972,589.28	2.49909%	754	$274,214.72
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.14810%	762	$8,839.20
Eastern Municipal Water District ID No. U-8 Debt Service	GOB	36,785	$289,028.36	1.72843%	757	$4,995.64
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.32079%	762	$29,142.07
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.18534%	757	$5,253.58
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.28607%	759	$10,574.39
Rancho California Water District Debt Service (Rancho Division)	WATER	38,946	$20,717,815.41	1.49145%	762	$308,996.16
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.40185%	754	$2,490.54
Temecula Public Financing Authority No. 03-03 (Tax A)	CFD	1,806	$1,641,243.08	42.07938%	754	$690,624.94
Temecula Valley Unified School District CFD No. 2004-1, Impv Area A	CFD	808	$929,284.18	100.00000%	754	$929,284.18
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	1.23366%	762	$62,363.98
WRCOG Hero Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.24580%	6	$24,437.36
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$6,685,438.14**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.56%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Temecula Public Financing Authority No. 03-03 (Tax A)	CFD	$30,990,000	$11,720,000	42.07938%	754	$4,931,703
Temecula Valley Unified School District CFD No. 2004-1, Impv Area A	CFD	$12,700,000	$7,705,000	100.00000%	754	$7,705,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$12,636,703**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$12,636,703**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Eastern Municipal Water District ID No. U-8	GOB	$16,000,000	$1,905,000	1.73136%	757	$32,982
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.13749%	762	$31,602
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.28605%	759	$666,792
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	1.23547%	762	$1,905,435
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$2,636,811**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$2,636,811**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT			**$15,273,514.60**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT			**28.11:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2005-1

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 01/09/2026
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$174,142,995**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.03863%	431	$1,670,226.60
City of Temecula Park/Lighting Services	CSD	33,764	$3,788,132.40	0.15524%	79	$5,880.76
City of Temecula Zone B Tract Lighting	CSD	25,969	$658,152.72	0.30824%	79	$2,028.72
City of Temecula Zone D Trash	CSD	30,171	$10,972,589.28	0.26184%	79	$28,730.72
County of Riverside CSA No. 103 (Street Lights)	CSA	11,887	$777,397.84	3.12427%	352	$24,288.00
County of Riverside CSA No. 152 (Street Sweeping)	CSA	76,401	$2,680,734.56	0.59115%	352	$15,847.04
County of Riverside Delinquent Solid Waste Management Charge	DQ	4,563	$2,991,825.96	0.19575%	8	$5,856.60
CSCDA CaliforniaFirst Program (County of Riverside) (1)	1915	847	$2,131,553.34	0.15421%	1	$3,287.04
Eastern Municipal Water District CFD No. 2005-38, IA B	CFD	79	$58,791.00	100.00000%	79	$58,791.00
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.29257%	433	$17,461.60
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.12870%	430	$11,691.67
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.10577%	432	$2,998.08
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.11477%	430	$4,242.32
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.18610%	431	$1,153.38
Temecula Valley Unified School District CFD No. 2005-1	CFD	440	$745,703.18	100.00000%	432	$745,703.18
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	0.49494%	430	$25,020.05
Valley Wide Park and Recreation District LMD (French Valley)	LMD	9,296	$6,331,298.58	3.94811%	353	$249,966.46
Valley Wide Park and Recreation District LMD No. 88-1 (Regional Facility)	LMD	86,325	$1,400,084.18	0.05896%	149	$825.46
WRCOG Hero Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.01743%	1	$1,733.18
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$2,875,731.86**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.65%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Eastern Municipal Water District CFD No. 2005-38, IA B	CFD	$890,000	$340,000	100.00000%	79	$340,000
Temecula Valley Unified School District CFD No. 2005-1	CFD	$9,945,000	$5,635,000	100.00000%	432	$5,635,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$5,975,000**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$5,975,000**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.05577%	430	$12,818
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.11603%	430	$270,463
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	0.50113%	430	$772,879
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$1,056,160**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$1,056,160**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT	**$7,031,160.37**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT	**24.77:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

STATE OF CALIFORNIA COUNTY OF RIVERSIDE

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2005-1 (H)

Special Tax Bonds

Detailed Direct and Overlapping Debt

Report Date: 01/01/1996
Report Time: 12:00:00 PM

I. Assessed Value

2025-2026 Secured Roll Assessed Value	**$73,299,989**

II. Secured Property Taxes

Description on Tax Bill	Type	Total Parcels	Total Levy	% Applicable	Parcels	Levy
Basic 1% Levy	PROP13	964,202	$4,323,533,139.04	0.01610%	149	$695,978.89
County of Riverside CSA No. 103 (Street Lights)	CSA	11,887	$777,397.84	1.00011%	149	$7,774.82
County of Riverside CSA No. 152 (Street Sweeping)	CSA	76,401	$2,680,734.56	0.22233%	149	$5,960.00
County of Riverside Delinquent Solid Waste Management Charge	DQ	4,563	$2,991,825.96	0.19180%	9	$5,738.26
CSCDA FortiFi PACE Financing Program (County of Riverside) (1)	1915	104	$404,305.44	0.79716%	1	$3,222.98
Eastern Municipal Water District Combined Standby Charge	STANDBY	271,755	$5,968,257.60	0.09986%	149	$5,960.00
Metropolitan Water District of Southern California Debt Service	GOB	271,489	$9,084,577.54	0.05363%	149	$4,871.90
Metropolitan Water District of Southern California Standby Charge (East)	STANDBY	268,538	$2,834,610.78	0.03648%	149	$1,034.06
Mt. San Jacinto Community College District Debt Service	GOB	353,147	$3,696,464.19	0.04782%	148	$1,767.76
Riverside County Flood Control and Water Conservation District NPDES (Santa Margarita River)	FLOOD	99,120	$619,772.96	0.09418%	146	$583.70
Temecula Valley Unified School District CFD No. 1	CFD	1,176	$1,469,833.56	0.43706%	146	$6,424.00
Temecula Valley Unified School District CFD No. 2005-1 (Hemet USD)	CFD	153	$352,378.90	100.00000%	146	$352,378.90
Temecula Valley Unified School District Debt Service	GOB	53,122	$5,055,194.16	0.20624%	149	$10,425.81
Valley Wide Park and Recreation District LMD (French Valley)	LMD	9,296	$6,331,298.58	1.14392%	146	$72,424.76
Valley Wide Park and Recreation District LMD No. 88-1 (Regional Facility)	LMD	86,325	$1,400,084.18	0.05777%	146	$808.84
WRCOG Hero Financing Program (County of Riverside) (1)	1915	3,802	$9,941,834.96	0.02339%	1	$2,324.98
2025-2026 TOTAL PROPERTY TAX LIABILITY						**$1,177,679.66**
TOTAL PROPERTY TAX LIABILITY AS A PERCENTAGE OF 2025-2026 ASSESSED VALUATION						**1.61%**

III. Land Secured Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Temecula Valley Unified School District CFD No. 2005-1 (Hemet USD)	CFD	$4,355,000	$1,700,000	100.00000%	146	$1,700,000
TOTAL LAND SECURED BOND INDEBTEDNESS (2)						**$1,700,000**
TOTAL OUTSTANDING LAND SECURED BOND INDEBTEDNESS (2)						**$1,700,000**

IV. General Obligation Bond Indebtedness

Outstanding Direct and Overlapping Bonded Debt	Type	Issued	Outstanding	% Applicable	Parcels	Amount
Metropolitan Water District of Southern California GOB 1966	GOB	$850,000,000	$22,985,000	0.02347%	149	$5,395
Mt. San Jacinto Community College District GOB 2014	GOB	$295,000,000	$233,100,000	0.04884%	148	$113,843
Temecula Valley Unified School District GOB 2012	GOB	$164,997,035	$154,227,578	0.21093%	149	$325,319
TOTAL GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$444,557**
TOTAL OUTSTANDING GENERAL OBLIGATION BOND INDEBTEDNESS (2)						**$444,557**

TOTAL OF ALL OUTSTANDING AND OVERLAPPING BONDED DEBT			**$2,144,557.32**
VALUE TO ALL OUTSTANDING DIRECT AND OVERLAPPING BONDED DEBT			**34.18:1**

(1) Does not include PACE program liens due to the variable nature of each lien.

(2) Additional bonded indebtedness or available bond authorization may exist but are not shown because a tax was not levied for the referenced fiscal year.

Source: California Tax Data

APPENDIX F: With respect to each Taxing Jurisdiction: Foreclosure Status

Status of foreclosure proceedings of parcels, if any, within the District or the Improvement Areas, as applicable, and summary of results of foreclosure sales, if any.

Not later than August 1 of each Fiscal Year, each Community Facilities District will compare the amount of Special Taxes theretofore levied in each respective Taxing Jurisdiction in the prior Fiscal Year to the amount of Special Taxes theretofore reported by the County as paid and received, and:

(i) Individual Delinquencies. If the Community Facilities District determines that any single parcel within the Community Facilities District (or Improvement Area, as applicable) is delinquent in the payment of all or a portion of three semi-annual installments of Special Taxes, then the Community Facilities District will send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to the property owner within 45 days of such determination, and (if the delinquency remains uncured) will commence foreclosure proceedings within 120 days of such August 1 determination against each parcel that received a delinquency notification, to the extent permissible under applicable law, and will thereafter diligently proceed with such foreclosure actions or proceedings in Superior Court to the extent permitted by law.

(ii) Aggregate Delinquencies. If the Community Facilities District determines that the total amount of delinquent Special Taxes for the prior fiscal year for the Community Facilities District (or Improvement Area, as applicable), including the delinquencies under "Individual Delinquencies" above, exceeds 5% of the total Special Taxes due and payable for the prior fiscal year the Community Facilities District will send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to each delinquent property owner within 45 days of such determination, and (if the delinquency remains uncured) will commence foreclosure proceedings within 120 days of such August 1 determination against each parcel that received a delinquency notification, to the extent permissible under applicable law, and will thereafter diligently proceed with such foreclosure actions or proceedings in Superior Court to the extent permitted by law.

(iii) Limiting Provision. The Community Facilities District will not be required to order, or take action upon, the commencement of foreclosure proceedings under "Individual Delinquencies" and/or "Aggregate Delinquencies" above, if such delinquencies, if not remedied, will not result in a draw on the applicable Reserve Account of the Reserve Fund such that the balance of funds in the applicable Reserve Account of the Reserve Fund will fall below the applicable Reserve Requirement and no draw has been made on the applicable Reserve Account of the Reserve Fund, which has 35 not been restored, such that the applicable Reserve Account of the Reserve Fund shall be funded to at least the applicable Reserve Requirement.

(iv) Additional Limitations. Notwithstanding any of the foregoing, in certain instances the amount of a Special Tax delinquency on a particular parcel in relation to the cost of appropriate foreclosure proceedings may be such that the costs do not warrant the foreclosure proceedings costs. In such cases, foreclosure proceedings may be delayed by the Community Facilities District until there are sufficient Special Tax delinquencies accruing to such parcel (including interest and penalties thereon) to warrant the cost of such foreclosure proceedings.

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT FINANCING AUTHORITY
2024 SPECIAL TAX REVENUE BONDS
COMMUNITY FACILITIES DISTRICT FORECLOSURE STATUS

On November 13, 2007, Resolution No. 2007-08/15 was adopted by the Board initiating foreclosure proceedings on delinquent parcels in compliance with the delinquency covenants entered into at the time of bond issuance. A Certificate to Commence Foreclosure Proceedings is executed the date foreclosure is commenced.

Foreclosure proceedings have been initiatied in the following Community Facilities Districts:

Community Facilities District No. 2000-1			
Date Foreclosure Commenced	**Total Number of Foreclosure Parcels**	**Total Amount of Tax due on Foreclosure Parcels**	**Status**
November 2013	1	$3,669.50	Unresolved
November 2009	1	$1,660.66	Unresolved

Community Facilities District No. 2002-1 Improvement Area 1			
Date Foreclosure Commenced	**Total Number of Foreclosure Parcels**	**Total Amount of Tax due on Foreclosure Parcels**	**Status**
November 2024	1	$827.64	Unresolved
November 2023	1	$2,896.74	Unresolved
September 2010	1	$827.64	Unresolved

Community Facilities District No. 2002-1 Improvement Area 2			
Date Foreclosure Commenced	**Total Number of Foreclosure Parcels**	**Total Amount of Tax due on Foreclosure Parcels**	**Status**
November 2025	1	$1,143.76	Unresolved
November 2024	1	$1,143.76	Unresolved
November 2023	1	$1,143.76	Unresolved
November 2022	1	$1,143.76	Unresolved
October 2021	1	$1,143.76	Unresolved
November 2009	1	$606.30	Unresolved

Community Facilities District No. 2002-2			
Date Foreclosure Commenced	**Total Number of Foreclosure Parcels**	**Total Amount of Tax due on Foreclosure Parcels**	**Status**
November 2025	1	$1,466.66	Unresolved
November 2024	1	$1,437.90	Unresolved
November 2023	1	$1,409.70	Unresolved
November 2022	1	$1,382.06	Unresolved
October 2021	1	$2,683.06	Unresolved
September 2010	1	$544.87	Unresolved

Community Facilities District No. 2003-2			
Date Foreclosure Commenced	**Total Number of Foreclosure Parcels**	**Total Amount of Tax due on Foreclosure Parcels**	**Status**
All parcels previously approved for foreclosure have been resolved.			

Community Facilities District No. 2004-1 Improvement Area A			
Date Foreclosure Commenced	**Total Number of Foreclosure Parcels**	**Total Amount of Tax due on Foreclosure Parcels**	**Status**
November 2025	1	$1,260.74	Unresolved
November 2024	1	$2,521.48	Unresolved
October 2017	1	$2,743.00	Unresolved

Community Facilities District No. 2005-1			
November 2025	1	$5,373.12	Unresolved
November 2024	1	$5,777.36	Unresolved

Community Facilities District No. 2005-1 (H)
No foreclosure proceedings have been initiated as of June 30, 2025.

APPENDIX G: With respect to each Taxing Jurisdiction: Delinquencies

Delinquent information on each Taxing Jurisdiction or Improvement Area, if appropriate, follows.

COMMUNITY FACILITES DISTRICT NO. 2000-1
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	303	$438,220.68	1	$437,486.78	$733.90	0.17%	$0.00	0.00%
2021/22	303	438,220.68	1	437,551.06	669.62	0.15%	0.00	0.00%
2022/23	303	438,220.68	3	434,443.49	3,777.19	0.86%	0.00	0.00%
2023/24	303	438,220.68	4	433,704.78	4,515.90	1.03%	0.00	0.00%
2024/25	303	438,220.68	3	436,588.60	1,632.08	0.37%	1,632.08	0.37%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

COMMUNITY FACILITES DISTRICT NO. 2002-1 IMPROVEMENT AREA 1
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	581	$644,229.24	7	$639,715.00	$4,514.24	0.70%	$662.12	0.10%
2021/22	581	644,229.24	2	642,121.84	2,107.40	0.33%	662.12	0.10%
2022/23	581	644,229.24	5	639,601.17	4,628.07	0.72%	662.12	0.10%
2023/24	581	644,229.24	2	642,818.91	1,410.33	0.22%	662.12	0.10%
2024/25	581	644,229.24	4	640,347.89	3,881.35	0.60%	3,881.35	0.60%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

COMMUNITY FACILITES DISTRICT NO. 2002-1 IMPROVEMENT AREA 2
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	683	$832,433.60	8	$825,961.56	$6,472.04	0.78%	$1,143.76	0.14%
2021/22	683	832,433.60	5	828,483.39	3,950.21	0.47%	1,143.76	0.14%
2022/23	683	832,433.60	8	824,514.64	7,918.96	0.95%	1,143.76	0.14%
2023/24	683	832,433.60	5	829,124.77	3,308.83	0.40%	1,143.76	0.14%
2024/25	683	832,433.60	8	826,146.88	6,286.72	0.76%	6,286.72	0.76%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

COMMUNITY FACILITES DISTRICT NO. 2002-2
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	1,187	$1,290,513.76	8	$1,283,157.37	$7,356.39	0.57%	$1,939.21	0.15%
2021/22	1,187	1,316,324.66	5	1,312,086.10	4,238.56	0.32%	1,382.06	0.10%
2022/23	1,187	1,342,646.14	7	1,337,920.05	4,726.09	0.35%	1,409.70	0.10%
2023/24	1,187	1,369,507.42	12	1,357,280.08	12,227.34	0.89%	1,437.90	0.10%
2024/25	1,187	1,396,896.48	8	1,389,291.91	7,604.57	0.54%	7,604.57	0.54%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

COMMUNITY FACILITES DISTRICT NO. 2003-2
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	295	$553,659.02	0	$553,659.02	$0.00	0.00%	$0.00	0.00%
2021/22	295	553,659.02	1	551,622.22	2,036.80	0.37%	0.00	0.00%
2022/23	295	553,659.02	1	551,622.22	2,036.80	0.37%	0.00	0.00%
2023/24	295	553,659.02	0	553,659.02	0.00	0.00%	0.00	0.00%
2024/25	295	553,659.02	2	550,782.11	2,876.91	0.52%	2,876.91	0.52%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

COMMUNITY FACILITES DISTRICT NO. 2004-1 IA A
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	754	$929,284.18	8	$922,497.99	$6,786.19	0.73%	$0.00	0.00%
2021/22	754	929,284.18	2	927,222.63	2,061.55	0.22%	0.00	0.00%
2022/23	754	929,284.18	3	925,946.31	3,337.87	0.36%	1,260.74	0.14%
2023/24	754	929,284.18	5	925,224.32	4,059.86	0.44%	1,963.10	0.21%
2024/25	754	929,284.18	8	921,251.23	8,032.95	0.86%	8,032.95	0.86%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

COMMUNITY FACILITES DISTRICT NO. 2005-1
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	432	$745,703.18	5	$740,758.92	$4,944.26	0.66%	$0.00	0.00%
2021/22	432	745,703.18	5	738,974.36	6,728.82	0.90%	0.00	0.00%
2022/23	432	745,703.18	4	738,659.87	7,043.31	0.94%	3,905.36	0.52%
2023/24	432	745,703.18	7	735,441.89	10,261.29	1.38%	6,425.90	0.86%
2024/25	432	745,703.18	3	739,524.14	6,179.04	0.83%	6,179.04	0.83%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

COMMUNITY FACILITES DISTRICT NO. 2005-1 (H)
OF THE TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL TAX LEVIES, DELINQUENCIES AND DELIQEUNCY RATES
FISCAL YEARS 2020-21 THROUGH 2024-25

	Subject Fiscal Year						*As of June 30, 2025*	
Fiscal Year	***Parcels Levied***	***Aggregate Special Tax***	***Parcels Delinquent***	***Amount Collected***	***Amount Delinquent*** [(1)]	***Deliquency Rate***	***Remaining Amount Delinquent***	***Remaining Delinquency Rate***
2020/21	146	$352,378.90	1	$351,062.00	$1,316.90	0.37%	$0.00	0.00%
2021/22	146	352,378.90	0	352,378.90	0.00	0.00%	0.00	0.00%
2022/23	146	352,378.90	0	352,378.90	0.00	0.00%	0.00	0.00%
2023/24	146	352,378.90	0	352,378.90	0.00	0.00%	0.00	0.00%
2024/25	146	352,378.90	0	352,378.90	0.00	0.00%	0.00	0.00%

(1) Amount delinquent as of June 30th in the fiscal year in which the Special Taxes were levied.

Source: Special District Financing & Administration, LLC.

APPENDIX H: With respect to each Taxing Jurisdiction: Taxing Jurisdiction's in the County's Teeter Plan

The District does not participate in the County of Riverside's Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the "Teeter Plan"); accordingly, the collection of Special Taxes is subject to delinquency.

APPENDIX I: With respect to each Taxing Jurisdiction: CDIAC Reports

MARKS ROOS AUTHORITY 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 # : 2014-2093
Status: Submitted
10/21/2025

Marks Roos Authority Report Information as of Reporting Year End: 6/30/2025

Issuance

Authority Issuer:	Temecula Valley Unified School District Financing Authority
Issue Name:	2015 Special Tax Revenue Bonds
Senior Issue:	No
Subordinate Issue:	No
Project Name:	CFD Nos 2000-1, 2002-1, 2002-2, 2003-2, 2004-1 & 2005-1
Actual Sale Date:	1/29/2015
Settlement Date:	
Original Principal Amount:	$55,340,000.00
Date of Filing:	10/22/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$1,516,805.96
Was a Reserve Fund established with proceeds of this debt issue?:	Yes
Reserve Fund Minimum Balance Amount:	$0.00

Fund Balance

Principal Amount of Bonds Outstanding:	$0.00
Capitalized Interest Fund:	$0.00
Cash Reserve:	$0.00
Surety Bond Reserve:	$0.00
Total Bond Reserve Fund:	$0.00

Professional Fees

Type of service	Other Text	Service Fee
No Data Available		

Local Obligors

CDIAC Number	Issuer Name	Principal Amount	Obligor Type	Administration Fee
2014-2094	Temecula Valley Unified School District CFD No 2005-1	$9,025,000.00	BP	$0.00
2014-2095	Temecula Valley Unified School District CFD No 2004-1	$11,865,000.00	BP	$0.00
2014-2096	Temecula Valley Unified School District CFD No 2003-2	$6,925,000.00	BP	$0.00
2014-2097	Temecula Valley Unified School District CFD No 2002-2	$15,270,000.00	BP	$0.00
2014-2098	Temecula Valley Unified School District CFD No 2002-1	$7,255,000.00	BP	$0.00
2014-2099	Temecula Valley Unified School District CFD No 2000-1	$5,000,000.00	BP	$0.00
Total:		$55,340,000.00		$0.00

Investment Contracts

Final Maturity of the Investment Contract:

Commission/Fee for Contract (total): $0.00

Interest Earnings on Contract (current): $0.00

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-1525

Refunding Issue Name: 2024 Special Tax Revenue Bonds

Is the CDIAC mentioned correct?: Yes

Redemption Date: 3/1/2025

Filing Contact

Filing Contact Name: Justin Bjorgan

Agency/Organization Name: Special District Financing & Administration

Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments
Issuer Comments:

Marks Roos Authority Report Information as of Reporting Year End: 6/30/2025

Issuance

Authority Issuer:	Temecula Valley Unified School District Financing Authority
Issue Name:	2024 Special Tax Revenue Bonds
Senior Issue:	No
Subordinate Issue:	No
Project Name:	CFD No 2000-1, 2002-1 IA1, 2002-1 IA2, 2002-2, 2003-2, 2004-1 IAA, 2005-1 & 2005-1 (H)
Actual Sale Date:	10/22/2024
Settlement Date:	12/3/2024
Original Principal Amount:	$42,110,000.00
Date of Filing:	10/28/2025
Total Issuance Cost:	$471,045.00
Total Cost of Issuance from Report of Final Sale:	$988,981.66
Was a Reserve Fund established with proceeds of this debt issue?:	Yes
Reserve Fund Minimum Balance Amount:	$4,438,000.00

Fund Balance

Principal Amount of Bonds Outstanding:	$42,110,000.00
Capitalized Interest Fund:	$0.00
Cash Reserve:	$0.00
Surety Bond Reserve:	$4,438,000.00
Total Bond Reserve Fund:	$4,438,000.00

Professional Fees

Type of service	Other Text	Service Fee
No Data Available		

Local Obligors

CDIAC Number	Issuer Name	Principal Amount	Obligor Type	Administration Fee
2024-1527	Temecula Valley Unified School District	$2,870,000.00	BP	$0.00
2024-1528	Temecula Valley Unified School District	$1,835,000.00	BP	$0.00
2014-2096	Temecula Valley Unified School District CFD No 2003-2	$6,925,000.00	BP	$0.00
2014-2095	Temecula Valley Unified School District CFD No 2004-1	$11,865,000.00	BP	$0.00
2014-2097	Temecula Valley Unified School District CFD No 2002-2	$15,270,000.00	BP	$0.00
2014-2094	Temecula Valley Unified School District CFD No 2005-1	$9,025,000.00	BP	$0.00
2014-2098	Temecula Valley Unified School District CFD No 2002-1	$7,255,000.00	BP	$0.00
2014-2099	Temecula Valley Unified School District CFD No 2000-1	$5,000,000.00	BP	$0.00
Total:		$60,045,000.00		$0.00

Investment Contracts

Final Maturity of the Investment Contract:

Commission/Fee for Contract (total): $0.00

Interest Earnings on Contract (current): $0.00

Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Justin Bjorgan

Agency/Organization Name: Special District Financing & Administration

Address: 27201 Puerta Real, Suite 260

City: Mission Viejo

State: CA

Zip Code: 92691

Telephone: 949-282-1077

Fax Number:

E-mail: jbjorgan@sdfa.com

Comments

Issuer Comments:

CDIAC Comments:

Comment Type	Comment	Create User	Create Date
No data available to disaplay.			

Submission Date: 10/28/2025

Review Date: 10/28/2025

MARKS ROOS LOCAL OBLIGOR 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 # : 2014-2099
Status: Submitted
10/22/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2000-1
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	School Facilities (Taxable)
Date of Bond Issue/Loans:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$5,000,000.00
Date of Filing:	10/22/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$140,438.07
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	2/26/2015
Total Costs of Issuance from Authority Report of Final Sale:	$1,516,805.96
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$344,100.45
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	7.75

Fund Balance

Principal Amount of Bonds Outstanding:	$3,265,000.00
Bond Reserve Fund:	$344,100.45
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025

Delinquency Rate:	0.37
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$438,220.68
Taxes Unpaid:	$1,632.08

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

MARKS ROOS LOCAL OBLIGOR 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 # : 2024-1527
Status: Submitted
10/21/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District
Issue Name:	Community Facilities District No. 2002-1 of the Temecula Valley Unified School District (Improvement Area No. 1) 2024 Special Tax Refunding Bonds
Project Name:	CFD No. 2002-1 of the Temecula Valley USD, IA No 1
Date of Bond Issue/Loans:	10/22/2024
Settlement Date:	12/3/2024
Original Principal Amount:	$2,870,000.00
Date of Filing:	10/21/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$0.00
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	12/3/2024
Total Costs of Issuance from Authority Report of Final Sale:	$988,981.66
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$302,471.15
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	6.82

Fund Balance

Principal Amount of Bonds Outstanding:	$2,870,000.00
Bond Reserve Fund:	$287,000.00
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Delinquency Rate:	0.6
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$644,229.24
Taxes Unpaid:	$3,881.35

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:

MARKS ROOS LOCAL OBLIGOR 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 # : 2014-2098
Status: Submitted
10/22/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2002-1
Issue Name:	2015 Special Tax Ref Bonds
Project Name:	IA No 2 Rancho Bella Vista (Taxable)
Date of Bond Issue/Loans:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$7,255,000.00
Date of Filing:	10/22/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$207,303.83
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	2/26/2015
Total Costs of Issuance from Authority Report of Final Sale:	$1,516,805.96
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$456,341.49
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	10.28

Fund Balance

Principal Amount of Bonds Outstanding:	$4,330,000.00
Bond Reserve Fund:	$433,000.00
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025

Delinquency Rate:	0.76
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$832,433.60
Taxes Unpaid:	$6,286.72

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

MARKS ROOS LOCAL OBLIGOR 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 # : 2014-2097
Status: Submitted
10/22/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2002-2
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	Redhawk (Taxable)
Date of Bond Issue/Loans:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$15,270,000.00
Date of Filing:	10/22/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$417,419.81
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	2/26/2015
Total Costs of Issuance from Authority Report of Final Sale:	$1,516,805.96
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$1,151,392.78
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	25.94

Fund Balance

Principal Amount of Bonds Outstanding:	$10,925,000.00
Bond Reserve Fund:	$1,151,392.78
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025

Delinquency Rate:	0.54
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$1,396,896.48
Taxes Unpaid:	$7,604.57

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

MARKS ROOS LOCAL OBLIGOR 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 # : 2014-2096
Status: Submitted
10/22/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2003-2
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	Sheffield-French Valley (Taxable)
Date of Bond Issue/Loans:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$6,925,000.00
Date of Filing:	10/22/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$188,390.43
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	2/26/2015
Total Costs of Issuance from Authority Report of Final Sale:	$1,516,805.96
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$501,132.51
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	11.29

Fund Balance

Principal Amount of Bonds Outstanding:	$4,755,000.00
Bond Reserve Fund:	$501,132.51
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025

Delinquency Rate:	0.52
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$553,659.02
Taxes Unpaid:	$2,876.91

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

MARKS ROOS LOCAL OBLIGOR 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 # : 2014-2095
Status: Submitted
10/22/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2004-1
Issue Name:	2015 Special Tax Ref Bonds
Project Name:	IA A Wolf Creek (Taxable)
Date of Bond Issue/Loans:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$11,865,000.00
Date of Filing:	10/22/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$319,215.89
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	2/26/2015
Total Costs of Issuance from Authority Report of Final Sale:	$1,516,805.96
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$857,879.84
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	19.33

Fund Balance

Principal Amount of Bonds Outstanding:	$8,140,000.00
Bond Reserve Fund:	$857,879.84
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025

Delinquency Rate:	0.86
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$929,284.18
Taxes Unpaid:	$8,032.95

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

MARKS ROOS LOCAL OBLIGOR 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 # : 2014-2094
Status: Submitted
10/22/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2005-1
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	Valdemosa, Brindisi & Casabell (Taxable)
Date of Bond Issue/Loans:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$9,025,000.00
Date of Filing:	10/22/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$248,733.66
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	2/26/2015
Total Costs of Issuance from Authority Report of Final Sale:	$1,516,805.96
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$631,289.95
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	14.22

Fund Balance

Principal Amount of Bonds Outstanding:	$5,990,000.00
Bond Reserve Fund:	$631,289.95
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025

Delinquency Rate:	0.83
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$745,703.18
Taxes Unpaid:	$6,179.04

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

MARKS ROOS LOCAL OBLIGOR 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 # : 2024-1528
Status: Submitted
10/21/2025

Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District
Issue Name:	Community Facilities District No. 2005-1 (H) of the Temecula Valley Unified School District 2024 Special Tax Refunding Bonds
Project Name:	CFD No. 2005-1 of the Temecula Valley USD 2024, Series H
Date of Bond Issue/Loans:	10/22/2024
Settlement Date:	12/3/2024
Original Principal Amount:	$1,835,000.00
Date of Filing:	10/21/2025
Total Issuance Costs:	$0.00
Total Cost of Issuance from Report of Final Sale:	$12,845.00
Name of Authority that purchased debt:	Temecula Valley Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	12/3/2024
Total Costs of Issuance from Authority Report of Final Sale:	$988,981.66
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	$193,391.83
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	4.36

Fund Balance

Principal Amount of Bonds Outstanding:	$1,835,000.00
Bond Reserve Fund:	$183,500.00
Capitalized Interest Fund:	$0.00
Administrative Fee Charged by Authority:	$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Delinquency Rate:	0
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	$352,378.90
Taxes Unpaid:	$0.00

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:

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 # : 2014-2099
Status: Submitted
10/30/2025

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2000-1
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	School Facilities (Taxable)
Actual Sale Date:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$5,000,000.00
Date of Filing:	10/22/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$344,100.45

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:	
Fitch:	
Moody's:	
Other:	

Fund Balance

Principal Amount of Bonds Outstanding:	$3,265,000.00
Bond Reserve Fund:	$344,100.45
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$146,737,653.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$438,220.68
Total Amount of Unpaid Special Taxes Annually:	$1,632.08
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	5
Total Amount of Special Taxes Due on Delinquent Parcels:	$6,962.24

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquencies.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/14/2013	1	$3,669.50
11/9/2009	1	$1,660.66

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy. The 2015 Special Tax Refunding Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2000-1

Delinquency Status Report for All Years

Reflects Payments as of June 30, 2025

Assessor's Parcel No.	Owner Name	Mailing Address or Situs (*)	City/State/Zip	Tax Installment	Delinquent Amount	Status
964-201-002				2010/11-2	$733.90	
				2011/12-Both	$1,467.80	
				2012/13-Both	$1,467.80	
					$3,669.50	*
964-201-006				2024/25-2	$733.90	
964-232-011				2008/09-Both	$1,660.66	*
964-242-006				2024/25-2	$164.28	
964-244-003				2024/25-2	$733.90	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2008/09	304	1	1	1	0.33	$439,547.06	$830.33	$830.33	$1,660.66	0.38
2010/11	303	0	1	1	0.33	$438,220.68	$0.00	$733.90	$733.90	0.17
2011/12	303	1	1	1	0.33	$438,220.68	$733.90	$733.90	$1,467.80	0.33
2012/13	303	1	1	1	0.33	$438,220.68	$733.90	$733.90	$1,467.80	0.33
2024/25	303	0	3	3	0.99	$438,220.68	$0.00	$1,632.08	$1,632.08	0.37
All Years						$2,192,429.78	$2,298.13	$4,664.11	$6,962.24	0.32

Total Number of Unique Delinquent Parcels is: 5

*Over Foreclosure Covenant

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District
Issue Name:	Community Facilities District No. 2002-1 of the Temecula Valley Unified School District (Improvement Area No. 1) 2024 Special Tax Refunding Bonds
Project Name:	CFD No. 2002-1 of the Temecula Valley USD, IA No 1
Actual Sale Date:	10/22/2024
Settlement Date:	12/3/2024
Original Principal Amount:	$2,870,000.00
Date of Filing:	10/30/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$302,471.15

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:	--
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

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

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$2,870,000.00
Bond Reserve Fund:	$302,471.15
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$276,060,130.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$644,229.24
Total Amount of Unpaid Special Taxes Annually:	$3,881.35
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	5
Total Amount of Special Taxes Due on Delinquent Parcels:	$7,688.53

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquencies.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

11/14/2024	1	$827.64
11/8/2023	1	$2,896.74
9/27/2010	1	$827.64

Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Justin Bjorgan

Agency/Organization Name: Special District Financing & Administration

Address: 27201 Puerta Real, Suite 260

City: Mission Viejo

State: CA

Zip Code: 92691

Telephone: 949-282-1077

Fax Number:

E-mail: jbjorgan@sdfa.com

Comments

Issuer Comments: A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy.

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2002-1 IA-1

Delinquency Status Report for All Years

Reflects Payments as of June 30, 2025

Assessor's Parcel No.	Owner Name	Mailing Address or Situs (*)	City/State/Zip	Tax Installment	Delinquent Amount	Status
957-531-033				2024/25-Both	$1,430.82	
964-250-017				2024/25-Both	$827.64	
964-271-018				2009/10-Both	$827.64	
				2019/20-2	$331.06	
				2020/21-Both	$662.12	
				2021/22-Both	$662.12	
				2022/23-Both	$662.12	
				2023/24-Both	$662.12	
					$3,807.18	*
964-290-008				2024/25-2	$715.41	
964-300-014				2024/25-Both	$907.48	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2009/10	581	1	1	1	0.17	$644,229.24	$413.82	$413.82	$827.64	0.13
2019/20	581	0	1	1	0.17	$644,229.24	$0.00	$331.06	$331.06	0.05
2020/21	581	1	1	1	0.17	$644,229.24	$248.30	$413.82	$662.12	0.10
2021/22	581	1	1	1	0.17	$644,229.24	$248.30	$413.82	$662.12	0.10
2022/23	581	1	1	1	0.17	$644,229.24	$248.30	$413.82	$662.12	0.10
2023/24	581	1	1	1	0.17	$644,229.24	$248.30	$413.82	$662.12	0.10
2024/25	581	3	4	4	0.69	$644,229.24	$1,582.97	$2,298.38	$3,881.35	0.60
All Years						$4,509,604.68	$2,989.99	$4,698.54	$7,688.53	0.17

Total Number of Unique Delinquent Parcels is: 5

*Over Foresclosure Covenant

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2002-1
Issue Name:	2015 Special Tax Ref Bonds
Project Name:	IA No 2 Rancho Bella Vista (Taxable)
Actual Sale Date:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$7,255,000.00
Date of Filing:	10/21/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$456,341.49

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:	
Fitch:	
Moody's:	
Other:	

Fund Balance

Principal Amount of Bonds Outstanding:	$4,330,000.00
Bond Reserve Fund:	$456,341.49
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$334,802,907.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$832,433.60
Total Amount of Unpaid Special Taxes Annually:	$6,286.72
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	9
Total Amount of Special Taxes Due on Delinquent Parcels:	$11,468.06

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquencies.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/8/2023	1	$1,143.76
11/8/2023	1	$1,143.76

11/16/2022	1	$1,143.76
10/11/2021	1	$1,143.76
11/9/2009	1	$606.30

Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Justin Bjorgan

Agency/Organization Name: Special District Financing & Administration

Address: 27201 Puerta Real, Suite 260

City: Mission Viejo

State: CA

Zip Code: 92691

Telephone: 949-282-1077

Fax Number:

E-mail: jbjorgan@sdfa.com

Comments

Issuer Comments: A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy. The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2002-1 IA-2

Delinquency Status Report for All Years

Reflects Payments as of June 30, 2025

Assessor's Parcel No.	Owner Name	Mailing Address or Situs (*)	City/State/Zip	Tax Installment	Delinquent Amount	Status
964-362-012				2020/21-Both	$1,143.76	
				2021/22-Both	$1,143.76	
				2022/23-Both	$1,143.76	
				2023/24-Both	$1,143.76	
				2024/25-Both	$1,143.76	
					$5,718.80	*
964-381-038				2024/25-2	$745.30	
964-401-006				2024/25-2	$450.09	
964-401-020				2024/25-2	$661.90	
964-420-009				2024/25-2	$703.60	
964-421-029				2024/25-Both	$1,629.60	
964-430-002				2008/09-2	$606.30	*
964-431-002				2024/25-2	$502.38	
964-440-001				2024/25-2	$450.09	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2008/09	683	0	1	1	0.15	$833,127.28	$0.00	$606.30	$606.30	0.07
2020/21	683	1	1	1	0.15	$832,433.60	$571.88	$571.88	$1,143.76	0.14
2021/22	683	1	1	1	0.15	$832,433.60	$571.88	$571.88	$1,143.76	0.14
2022/23	683	1	1	1	0.15	$832,433.60	$571.88	$571.88	$1,143.76	0.14
2023/24	683	1	1	1	0.15	$832,433.60	$571.88	$571.88	$1,143.76	0.14
2024/25	683	2	8	8	1.17	$832,433.60	$1,386.68	$4,900.04	$6,286.72	0.76
All Years						$4,995,295.28	$3,674.20	$7,793.86	$11,468.06	0.23

Total Number of Unique Delinquent Parcels is: 9

*Over Foreclosure Covenant

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2002-2
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	Redhawk (Taxable)
Actual Sale Date:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$15,270,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,151,392.78

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:	
Fitch:	
Moody's:	
Other:	

Fund Balance

Principal Amount of Bonds Outstanding:	$10,925,000.00
Bond Reserve Fund:	$1,151,392.78
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$706,212,354.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,396,896.48
Total Amount of Unpaid Special Taxes Annually:	$7,604.57
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	10
Total Amount of Special Taxes Due on Delinquent Parcels:	$15,646.71

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquencies.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/14/2024	1	$1,437.90
11/8/2023	1	$1,409.70

11/16/2022	1	$1,382.06
10/11/2021	1	$2,683.36
9/27/2010	1	$544.87

Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Justin Bjorgan

Agency/Organization Name: Special District Financing & Administration

Address: 27201 Puerta Real, Suite 260

City: Mission Viejo

State: CA

Zip Code: 92691

Telephone: 949-282-1077

Fax Number:

E-mail: jbjorgan@sdfa.com

Comments

Issuer Comments: A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy. The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2002-2

Delinquency Status Report for All Years

Reflects Payments as of June 30, 2025

Assessor's Parcel No.	Owner Name	Mailing Address or Situs (*)	City/State/Zip	Tax Installment	Delinquent Amount	Status
962-181-008				2024/25-Both	$1,466.66	
962-340-006				2024/25-2	$632.41	
962-353-003				2019/20-Both	$1,328.40	
				2020/21-Both	$1,354.96	
				2021/22-Both	$1,382.06	
				2022/23-Both	$1,409.70	
				2023/24-Both	$1,437.90	
				2024/25-Both	$1,466.66	
					$8,379.68	*
962-371-013				2024/25-2	$733.33	
962-380-008				2024/25-2	$733.33	
962-390-014				2024/25-2	$595.89	
962-391-004				2024/25-Both	$1,466.66	
962-410-012				2009/10-2	$544.87	*
962-430-045				2020/21-2	$584.25	
962-430-070				2024/25-2	$509.63	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2009/10	1,006	0	1	1	0.10	$935,019.16	$0.00	$544.87	$544.87	0.06
2019/20	1,187	1	1	1	0.08	$1,265,213.56	$664.20	$664.20	$1,328.40	0.10
2020/21	1,187	1	2	2	0.17	$1,290,513.76	$677.48	$1,261.73	$1,939.21	0.15
2021/22	1,187	1	1	1	0.08	$1,316,324.66	$691.03	$691.03	$1,382.06	0.10
2022/23	1,187	1	1	1	0.08	$1,342,646.14	$704.85	$704.85	$1,409.70	0.10
2023/24	1,187	1	1	1	0.08	$1,369,507.42	$718.95	$718.95	$1,437.90	0.10
2024/25	1,187	3	8	8	0.67	$1,396,896.48	$2,199.99	$5,404.58	$7,604.57	0.54
All Years						$8,916,121.18	$5,656.50	$9,990.21	$15,646.71	0.18

Total Number of Unique Delinquent Parcels is: 10

*Over Foreclosure Covenant

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2003-2
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	Sheffield-French Valley (Taxable)
Actual Sale Date:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$6,925,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$501,132.51

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:	
Fitch:	
Moody's:	
Other:	

Fund Balance

Principal Amount of Bonds Outstanding:	$4,755,000.00
Bond Reserve Fund:	$501,132.51
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$144,395,935.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$553,659.02
Total Amount of Unpaid Special Taxes Annually:	$2,876.91
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$2,876.91

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquencies.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy. The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2003-2

Delinquency Status Report for All Years

Reflects Payments as of June 30, 2025

Assessor's Parcel No.	Owner Name	Mailing Address or Situs	City/State/Zip	Tax Installment	Delinquent Amount	Status
963-280-045				2024/25-Both	$2,036.80	
963-312-011				2024/25-2	$840.11	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2024/25	295	1	2	2	0.68	$553,659.02	$1,018.40	$1,858.51	$2,876.91	0.52
All Years						$553,659.02	$1,018.40	$1,858.51	$2,876.91	0.52

Total Number of Unique Delinquent Parcels is: 2

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2004-1
Issue Name:	2015 Special Tax Ref Bonds
Project Name:	IA A Wolf Creek (Taxable)
Actual Sale Date:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$11,865,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$857,879.84

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:	
Fitch:	
Moody's:	
Other:	

Fund Balance

Principal Amount of Bonds Outstanding:	$8,140,000.00
Bond Reserve Fund:	$857,879.84
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$429,323,122.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$929,284.18
Total Amount of Unpaid Special Taxes Annually:	$8,032.95
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	11
Total Amount of Special Taxes Due on Delinquent Parcels:	$13,999.31

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	2004-1 IA A.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/14/2024	1	$2,521.48
10/4/2017	1	$2,742.52

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy. The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2004-1 IA-A

Delinquency Status Report for All Years

Reflects Payments as of June 30, 2025

Assessor's Parcel No.	Owner Name	Mailing Address or Situs (*)	City/State/Zip	Tax Installment	Delinquent Amount	Status
961-301-013				2015/16-Both	$1,371.26	
				2016/17-Both	$1,371.26	
					$2,742.52	*
961-320-009				2022/23-Both	$1,260.74	
				2023/24-Both	$1,260.74	
				2024/25-Both	$1,260.74	
					$3,782.22	*
961-320-033				2024/25-2	$587.03	
961-330-017				2024/25-Both	$1,705.06	
961-351-003				2023/24-2	$690.37	
961-360-003				2024/25-2	$591.66	
961-361-020				2024/25-Both	$1,183.32	
961-371-020				2024/25-2	$566.06	
961-381-020				2023/24-2	$11.99	
961-382-010				2024/25-Both	$1,474.52	
961-382-013				2024/25-2	$664.56	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2015/16	754	1	1	1	0.13	$929,284.18	$685.63	$685.63	$1,371.26	0.15
2016/17	754	1	1	1	0.13	$929,284.18	$685.63	$685.63	$1,371.26	0.15
2022/23	754	1	1	1	0.13	$929,284.18	$630.37	$630.37	$1,260.74	0.14
2023/24	754	1	3	3	0.40	$929,284.18	$630.37	$1,332.73	$1,963.10	0.21
2024/25	754	4	8	8	1.06	$929,284.18	$2,811.82	$5,221.13	$8,032.95	0.86
All Years						$4,646,420.90	$5,443.82	$8,555.49	$13,999.31	0.30

Total Number of Unique Delinquent Parcels is: 11

*Over Foreclosure Covenant

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District CFD No 2005-1
Issue Name:	2015 Special Tax Refunding Bonds
Project Name:	Valdemosa, Brindisi & Casabell (Taxable)
Actual Sale Date:	1/29/2015
Settlement Date:	2/26/2015
Original Principal Amount:	$9,025,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$631,289.95

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:	
Fitch:	
Moody's:	
Other:	

Fund Balance

Principal Amount of Bonds Outstanding:	$5,990,000.00
Bond Reserve Fund:	$631,289.95
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$174,142,988.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$745,703.18
Total Amount of Unpaid Special Taxes Annually:	$6,179.04
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	6
Total Amount of Special Taxes Due on Delinquent Parcels:	$16,510.30

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquencies.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/14/2024	1	$5,777.36

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy. The 2015 Special Tax Bonds (the local obligation) debt service was amended through the issuance of the 2024 Special Tax Revenue Bonds of the Temecula Valley Unified School District Financing Authority (CDIAC #2024-1525).

County of Riverside
TEMECULA VALLEY UNIFIED SCHOOL DISTRICT
Community Facilities District No. 2005-1
Delinquency Status Report for All Years
Reflects Payments as of June 30, 2025

Assessor's Parcel No.	Owner Name	Mailing Address or Situs (*)	City/State/Zip	Tax Installment	Delinquent Amount	Status
957-650-003				2022/23-Both	$2,310.94	
				2023/24-Both	$2,310.94	
					$4,621.88	*
957-651-026				2023/24-Both	$2,686.56	
				2024/25-Both	$2,686.56	
					$5,373.12	*
963-102-036				2022/23-Both	$1,594.42	
963-103-030				2024/25-Both	$1,594.42	
963-103-035				2023/24-Both	$1,428.40	
963-351-020				2024/25-Both	$1,898.06	

	Parcels					Levy				
Tax Year	Levied Parcels	Delinquent Install #1	Delinquent Install #2	Parcels	Parcel %	Total Levy Amt	Delinquent Install #1	Delinquent Install #2	Delinquent Levy Amt	Delinquent Levy %
2022/23	432	2	2	2	0.46	$745,703.18	$1,663.81	$2,241.55	$3,905.36	0.52
2023/24	432	3	3	3	0.69	$745,703.18	$2,924.08	$3,501.82	$6,425.90	0.86
2024/25	432	3	3	3	0.69	$745,703.18	$3,089.52	$3,089.52	$6,179.04	0.83
All Years						$2,237,109.54	$7,677.41	$8,832.89	$16,510.30	0.74

Total Number of Unique Delinquent Parcels is: 6

*Over Foreclosure Covenant

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Temecula Valley Unified School District
Issue Name:	Community Facilities District No. 2005-1 (H) of the Temecula Valley Unified School District 2024 Special Tax Refunding Bonds
Project Name:	CFD No 2005-1 (H) of the Temecula Valley USD 2024
Actual Sale Date:	10/22/2024
Settlement Date:	12/3/2024
Original Principal Amount:	$1,835,000.00
Date of Filing:	10/28/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$193,391.83

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:	--
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

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

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$1,835,000.00
Bond Reserve Fund:	$193,391.83
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$73,182,935.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$352,378.90
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquencies.pdf	10/21/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels

No data available to disaplay.

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Justin Bjorgan
Agency/Organization Name:	Special District Financing & Administration
Address:	27201 Puerta Real, Suite 260
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-282-1077
Fax Number:	
E-mail:	jbjorgan@sdfa.com

Comments

Issuer Comments:	A Bond Insurance Policy was purchased for this issuance, as such the Bond Reserve Fund Balance is shown as equal to the Reserve Requirement by request of CDIAC staff. However, no funds are kept in the Reserve Fund as the Reserve Requirement is met by the Insurance Policy.

County of Riverside

TEMECULA VALLEY UNIFIED SCHOOL DISTRICT

Community Facilities District No. 2005-1 (H)

Delinquency Status Report for All Years

Reflects Payments Posted by County as of July 1, 2025

There are no delinquent parcels on file for this Special District as of this reporting date!

APPENDIX J: With respect to each Taxing Jurisdiction: Additional Information, if necessary, for Clarity:

The District has no other information to provide for clarity.