



Community Facilities District No. 10 Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Jurupa Unified School District

2025 / 2026



A division of California Financial Services

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Introduction

Community Facilities District No. 10 (“CFD No. 10”) of the Jurupa Unified School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 10 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 10 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2025/2026. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Fiscal Agent Agreement, dated December 1, 2021, between the School District and Zions Bancorporation, National Association acting as Fiscal Agent (the “Fiscal Agent”).

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 10 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2024/2025 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 and an accounting of the remaining collections.

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 10.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 10 for Fiscal Year 2024/2025.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 10 for Fiscal Year 2025/2026.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 10.

Section VII – Fiscal Year 2025/2026 Special Tax Levy

Section VII provides the Fiscal Year 2025/2026 Special Tax levy based on updated Special Tax classifications and the Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 10 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 10 is located along the north side of Limonite Avenue west of Wineville Avenue and east of Interstate 15, in the southwest portion of the City of Jurupa Valley (“City”) within the County of Riverside (“County”). For reference, the boundary map of CFD No. 10 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

CFD No. 10 was formed and established by the School District on June 16, 2014, under the Act, following a public hearing conducted by the Board of Education of the School District (the “Board”), as legislative body of CFD No. 10, and a landowner election at which the qualified electors of CFD No. 10 authorized CFD No. 10 to incur bonded indebtedness in an amount not to exceed \$9,000,000 and approved the levy of Annual Special Taxes.

CFD No. 10 was also formed in connection with a School Facilities Funding and Mitigation Agreement, dated May 5, 2014 (the “Mitigation Agreement”), by and between the School District and Lennar Homes of California, Inc. (the “Developer”). In addition, CFD No. 10 may also finance the acquisition or construction of certain park facilities and improvements to be owned and operated by the Jurupa Area Recreation and Park District (“JARPD”), in accordance with a Joint Community Facilities Agreement adopted June 2, 2014, by and among the School District, the Developer and JARPD. CFD No. 10 may also finance the acquisition or construction of certain flood control and storm water drainage facilities and improvements to be owned and operated by the Jurupa Community Services District (the “Water District”), in accordance with a Joint Community Facilities Agreement adopted June 16,

2014 by and among the School District, the Developer and the Water District.

The table below provides information related to the formation of CFD No. 10.

**Board Actions Related to
Formation of CFD No. 10**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	May 5, 2014	2014/55
Resolution of Necessity	May 5, 2014	2014/55
Resolution Approving Mitigation Agreements	May 5, 2014	2014/54
Resolution of Formation	June 16, 2014	2014/69
Resolution Calling Election	June 16, 2014	2014/74
Ordinance Levying Special Taxes	June 16, 2014	2014/03

A Notice of Special Tax Lien was recorded in the real property records of the County on August 1, 2014, on all property within CFD No. 10 as Document No. 2014-0290112.

C. Bonds

1. Special Tax Bonds, 2015 Series A

On May 21, 2015, the Special Tax Bonds, 2015 Series A of the Jurupa Unified School District Community Facilities District No. 10 (“2015 Bonds”) were issued in the amount of \$7,550,000. The 2015 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated May 1, 2015 (“2015 FAA”), and the Act. The 2015 Bonds were issued to fund the Authorized Facilities of CFD No. 10, fund a reserve fund for the 2015 Bonds, and pay the costs of issuing the 2015 Bonds. For more information regarding the use of the 2015 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

2. 2021 Special Tax Revenue Refunding Bonds

On December 7, 2021, the 2021 Special Tax Revenue Refunding Bonds of the Jurupa Unified School District Community Facilities District No. 10 (“2021 Bonds”) were issued in the amount of \$8,618,706.85. The 2021 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement dated December 1, 2021 (“2021 FAA”), and the Act. The 2021 Bonds were issued to defease and refund all of the outstanding 2015 Bonds on March 1, 2022, for interest savings, finance public school facilities, pay the premium on the Reserve Policy, pay the Premium on the Insurance Policy and pay the costs of issuing the 2021 Bonds. The 2021 Bonds are Local Obligation Bonds of the Jurupa Unified School District Financing Authority (“Authority”) and are utilized, along with the debt service payments from CFD Nos. 12, 13, and 15, to pay the debt service of the 2021 Series A Special Tax Revenue Bonds of the Authority. For more information regarding the use of the 2021 Bond proceeds please see Section IV of this Report.

The 2021 Bonds are payable from the Net Special Tax Revenues levied on property within CFD No. 10 according to the RMA. A copy of the debt service schedule of the 2021 Bonds is included as Exhibit D.

II. Fiscal Year 2024/2025 Annual Special Tax

Each Fiscal Year, CFD No. 10 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2024/2025.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification in the table below.

Fiscal Year 2024/2025 Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Developed Property	< 2,801 Sq. Ft.	7 Units	\$2,963.18 per Unit	\$20,742.26
Developed Property	2,801 Sq. Ft. to 3,000 Sq. Ft.	29 Units	\$3,359.82 per Unit	97,434.78
Developed Property	3,001 Sq. Ft. to 3,200 Sq. Ft.	24 Units	\$3,427.82 per Unit	82,267.68
Developed Property	3,201 Sq. Ft. to 3,400 Sq. Ft.	0 Units	\$3,569.48 per Unit	0.00
Developed Property	3,401 Sq. Ft. to 3,600 Sq. Ft.	33 Units	\$3,711.14 per Unit	122,467.62
Developed Property	3,601 Sq. Ft. to 3,800 Sq. Ft.	0 Units	\$3,779.12 per Unit	0.00
Developed Property	3,801 Sq. Ft. to 4,000 Sq. Ft.	33 Units	\$3,847.12 per Unit	126,954.96
Developed Property	> 4,000 Sq. Ft.	12 Units	\$3,960.46 per Unit	47,525.52
Undeveloped Property	N/A	0.00 Acres	\$0.00 per Acre	0.00
Total		138 Units		\$497,392.82

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 10, as of June 30, 2025, for Fiscal Year 2024/2025 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2021 FAA and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2024/2025 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 10 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$459,513.58	1	\$457,930.20	\$1,583.38	0.34%	\$0.00	0.00%
2021/2022	468,704.18	3	460,228.46	8,475.72	1.81%	0.00	0.00%
2022/2023	478,077.94	4	469,301.99	8,775.95	1.84%	0.00	0.00%
2023/2024	487,639.66	3	480,302.58	7,337.08	1.50%	2,467.80	0.51%
2024/2025	497,392.82	2	495,195.21	2,197.61	0.44%	2,197.61	0.44%

III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2015 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 10.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2021 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2021 FAA.

The balances, as of June 30, 2025, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table below. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2024/2025.

**Fund and Account Balances
as of June 30, 2025**

Account Name	Account Number	Balance
School District Facilities Account	4777911E	\$0.00
Administration Expense Fund	4777911I	33,816.23
Redemption Fund	4777911B	87,521.61
Special Tax Fund	4777911A	244,995.01
Surplus Fund	4777911S	197.10
Stabilization Fund	4777911T	50,769.00
Total		\$417,298.95

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 10 are limited based on the restrictions as described within the 2021 FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 10 from July 1, 2024, through June 30, 2025. For a more detailed description of the sources and uses of funds please refer to Section 4 of the 2021 FAA.

Fiscal Year 2024/2025 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	508,249.94
Transfer from 2021 Authority Surplus	49,413.04
Investment Earnings	7,922.39
Total	\$565,585.37
Uses	
Interest Payments	(\$296,742.57)
Principal Payments	(158,000.00)
Authorized Facilities	0.00
Transfer to Fund 49 Resource 9410	(81,807.44)
Administrative Expenses	(25,042.00)
Total	(\$561,592.01)

IV. Senate Bill 165

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

A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), CFD No. 10 can only be used to fund the “Authorized Facilities” as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention (“ROI”) to establish CFD No. 10 which describes the Authorized Facilities.

“Facilities”, means those K-12 school sites, preschool facilities, school facilities, any facilities needed to accommodate the educational programs provided by the District pursuant to Education Code Section 51000 et seq., including classrooms, on-site office space at a school, central support and administrative facilities, interim housing, furniture, equipment, technology, buses, and transportation facilities needed by the School District in order to serve the student population to be generated as a result of development of the property within CFD No. 10, and also includes costs associated with the maintenance and operations of school facilities in accordance with the Act, and the payment of fees to be paid to and/or for improvements to be constructed, owned, operated or maintained by (i) the Jurupa Community Services District (“JCSD”), including, but not limited to, water and sewer facilities, or (ii) the Jurupa Area Recreation and Park District (“JARPD”), including, but not limited to, park facilities, through

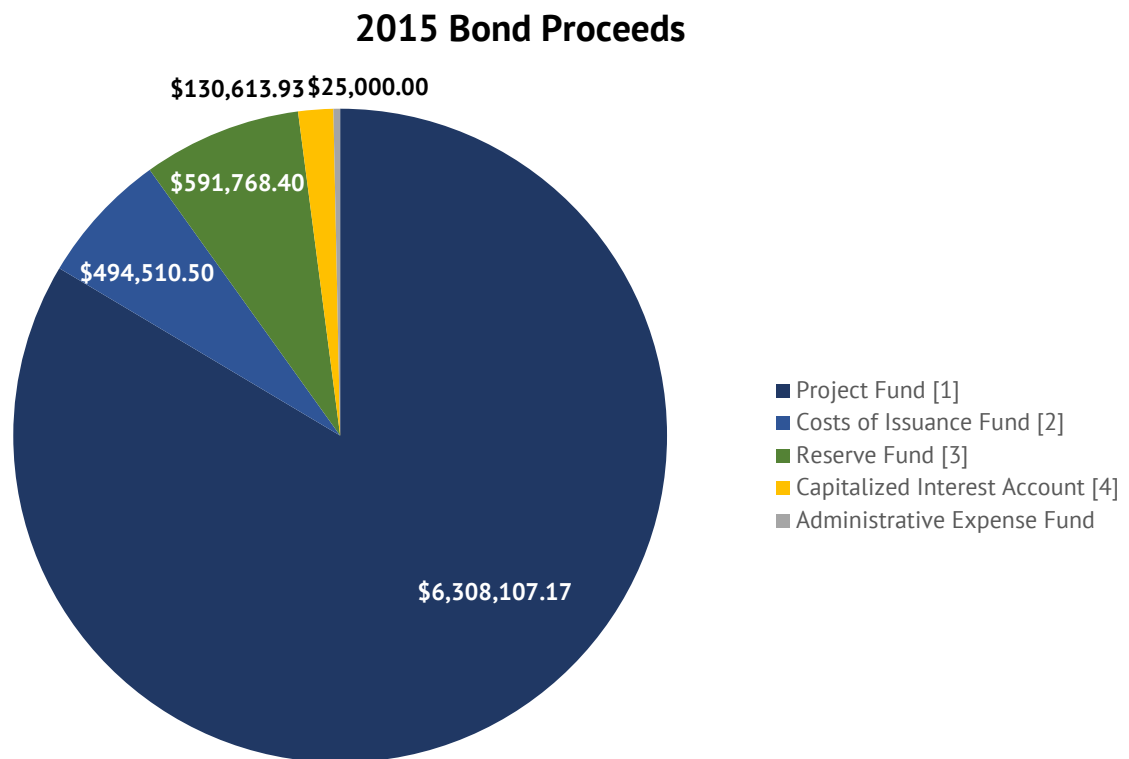
Joint Community Facilities Agreements (“JCFAs”) to the extent permitted by law.

“Facilities” shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking, and construction, together with the expenses related to issuance and sale of any “debt”, as defined in Section 53317(d) of the Act, including underwriters’ discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 10 and bond trustee or fiscal agent related to CFD No. 10, and any such debt and all other incidental expenses. The Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the School District.

B. Special Tax Bonds, 2015 Series A

1. Bond Proceeds

In accordance with the 2015 FAA, the total bond proceeds of \$7,550,000 were deposited into the funds and accounts as shown in the graph below.



[1] \$2,876,576.17 was deposited in the Project School Facilities Account, \$1,614,071.00 was deposited in the Project Park District Account, and \$1,817,460.00 was deposited in the Project Services District Account.

[2] Total amount includes the Underwriter's Discount of \$111,362.50 and the Net Original Discount of \$149,148. The actual amount deposited in the Cost of Issuance Fund was \$234,000.00.

[3] Deposit from 2015 Bond proceeds of the amount necessary to fund the Reserve Fund in an amount equal the reserve requirement as of the date of delivery of the 2015 Bonds.

[4] Deposit for capitalized interest on the 2015 Bonds.

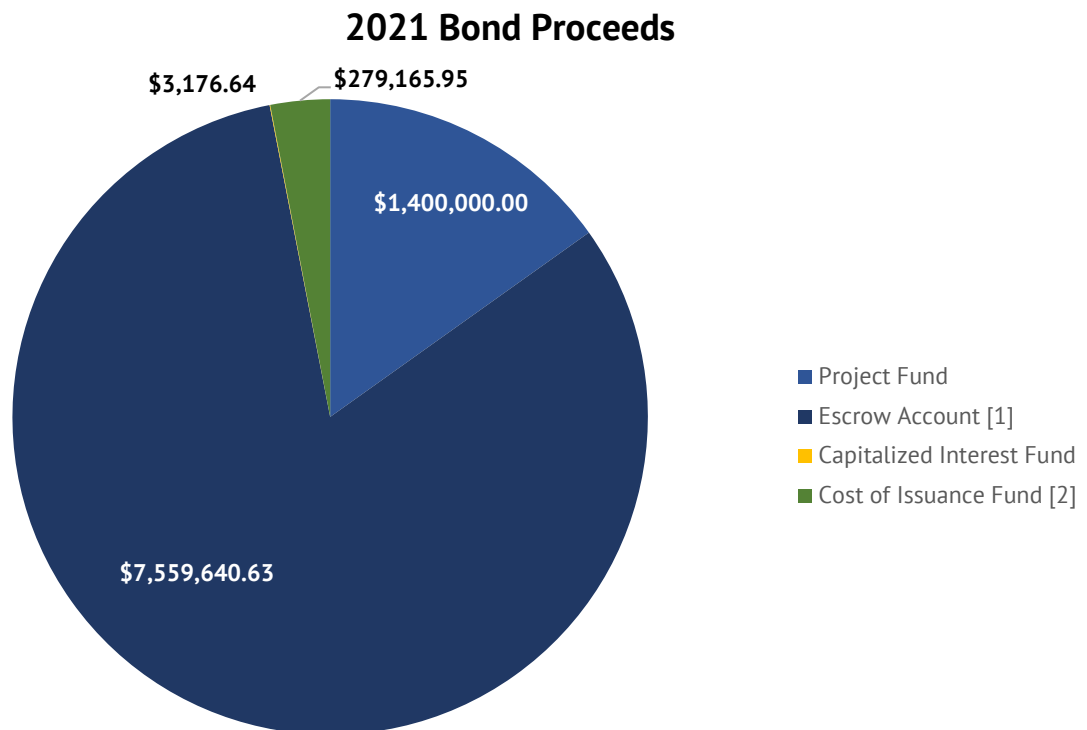
2. Construction Funds and Accounts

All construction funds generated from the issuance of the 2015 Bonds have been expended and all accounts have been closed.

C. 2021 Special Tax Revenue Refunding Bonds

1. Bond Proceeds

In accordance with the 2021 FAA for the 2021 Bonds, the total bond proceeds of \$8,618,706.85 and \$623,276.37 of funds on hand from the Reserve Fund from the 2015 Bonds was deposited into the funds and accounts as shown in the graph below.



[1] Funds to redeem in full the 2015 Bonds on March 1, 2022.

[2] Total amount includes the Cost of issuance Expenses of \$220,805.95, the Underwriter's Discount of \$58,360.00.

2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2021 Bonds were deposited into the School District Facilities Account. As of January 5, 2023, all facilities have been funded, and subsequently all construction accounts closed. For an accounting of accruals and expenditures within this account, refer to the Administration Reports of CFD No. 10 for prior years.

D. Special Taxes

CFD No. 10 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined in the 2021 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 10 within the Special Tax Fund created under the 2021 FAA of the 2021 Bonds.

Special Tax Fund		
Balance as of December 7, 2021		\$0.00
Previously Accrued	\$1,438,672.30	
Previously Expended	(1,182,500.84)	
Balance as of July 1, 2024		\$256,171.46
Accruals		\$512,639.32
Special Tax Receipts	\$508,249.94	
Investment Earnings	4,389.38	
Expenditures		(\$523,815.77)
Transfer to Redemption Fund	(\$459,516.75)	
Transfer to Surplus Fund	(32,373.52)	
Transfer to Administrative Expense Fund	(31,925.50)	
Balance as of June 30, 2025		\$244,995.01

Pursuant to the 2021 FAA, any remaining funds in the Authority Surplus Fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the 2021 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses, shall be disbursed to the Stabilization Fund of each CFD.

Stabilization Fund

Balance as of December 7, 2021		\$43,869.94
Previously Accrued	\$105,084.97	
Previously Expended	(98,186.40)	
Balance as of July 1, 2024		\$50,768.51
Accruals		\$49,413.04
Transfer from Authority Surplus Fund	\$49,413.04	
Expenditures		(\$49,412.55)
Transfer to Surplus Fund	(\$49,412.55)	
Balance as of June 30, 2025		\$50,769.00

Pursuant to the 2021 FAA, any remaining funds in the Stabilization Fund at the end of the Bond Year, which are not required to cure a delinquency in the payment of principal or interest on the 2021 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Surplus Fund. Funds within the Surplus Fund may be used for Authorized Facilities of the School District.

Surplus Fund

Balance as of December 7, 2021		\$0.00
Previously Accrued	\$111,241.52	
Previously Expended	(111,220.57)	
Balance as of July 1, 2024		\$20.95
Accruals		\$81,983.59
Transfer from Stabilization Fund	\$49,412.55	
Transfer from Special Tax Fund	32,373.52	
Investment Earnings	197.52	
Expenditures		(\$81,807.44)
Transfer to Fund 49 Resource 9410	(\$81,807.44)	
Balance as of June 30, 2025		\$197.10

E. Pooled Special Tax Accounts

The Special Taxes of each CFD were transferred from the various Custodial Accounts and Surplus Funds to the Fund 49 accounts held at the School District to be utilized on the Authorized Facilities of each CFD. The table below presents a detailed accounting of the remaining CFD Special Taxes collected and expended by the School District, through June 30, 2025.

Fund 49 Resource 9410 (CFD No. 10)

Balance as of October 9, 2019		\$0.00
Previously Accrued	\$444,235.92	
Previously Expended	0.00	
Balance as of July 1, 2024		\$444,235.92
Accruals		\$160,303.36
Transfer from Surplus Special Tax Fund	\$81,807.44	
Investment Earnings ^[1]	78,495.92	
Expenditures		\$0.00
Balance as of June 30, 2025		\$604,539.28

[1] Investment earnings are based on interest earned on all funds on deposit in Fund 9410, and is not limited to Special Taxes.

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 10 based on the financial obligations for Fiscal Year 2025/2026.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 10 are calculated in accordance and pursuant to the RMA. Pursuant to the 2021 FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2021 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 10. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2025/2026.

Special Tax Requirement for CFD No. 10

Fiscal Year 2024/2025 Remaining Sources		\$383,285.62
Balance of Special Tax Fund	\$244,995.01	
Balance of Redemption Fund	87,521.61	
Balance of Stabilization Fund	50,769.00	
Anticipated Special Taxes	0.00	
Fiscal Year 2024/2025 Remaining Obligations		(\$383,285.62)
September 1, 2025 Interest Payment	(\$146,939.38)	
September 1, 2025 Principal Payment	(173,000.00)	
Direct Construction of Authorized Facilities	(63,346.24)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$507,340.56)
Administrative Expense Budget	(\$31,084.20)	
Anticipated Special Tax Delinquencies ^[1]	(648.86)	
March 1, 2026 Interest Payment	(143,803.75)	
September 1, 2026 Interest Payment	(143,803.75)	
September 1, 2026 Principal Payment	(188,000.00)	
Fiscal Year 2025/2026 Special Tax Requirement		\$507,340.56

[1] Funds from the Coverage Stabilization Fund will be available if delinquencies exceed the anticipated Special Tax delinquencies budget.

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to financed Authorized Facilities. The estimated Fiscal Year 2025/2026 Administrative Expenses are shown in the table below.

**Fiscal Year 2025/2026 Budgeted
Administrative Expenses**

Administrative Expense	Budget
District Staff and Expenses	\$14,500.00
Consultant/Trustee Expenses	11,444.73
County Tax Collection Fees	139.47
Contingency for Legal	5,000.00
Total Expenses	\$31,084.20

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 10 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 10.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1 of the prior Fiscal Year, provided that such Assessor's Parcel were created on or before January 1 of the prior Fiscal Year. Building Permits have been issued for 138 Units by the City within CFD No. 10. According to the County Assessor, all property zoned for residential development within CFD No. 10 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 10.

**Fiscal Year 2025/2026
Special Tax Classification**

Initial Tax Year	Land Use	Number of Units
2015/2016	Residential Property	104
2016/2017	Residential Property	26
2017/2018	Residential Property	8
Total		138

VII. Fiscal Year 2025/2026 Special Tax Levy

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

Based on the Special Tax Requirement listed in Section V, CFD No. 10 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2025/2026 by Special Tax classification as determined by the RMA for CFD No. 10 can be found on the table below.

Fiscal Year 2025/2026 Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Developed Property	< 2,801 Sq. Ft.	7 Units	\$3,022.44 per Unit	\$21,157.08
Developed Property	2,801 Sq. Ft. to 3,000 Sq. Ft.	29 Units	\$3,427.02 per Unit	99,383.58
Developed Property	3,001 Sq. Ft. to 3,200 Sq. Ft.	24 Units	\$3,496.38 per Unit	83,913.12
Developed Property	3,201 Sq. Ft. to 3,400 Sq. Ft.	0 Units	\$3,640.86 per Unit	0.00
Developed Property	3,401 Sq. Ft. to 3,600 Sq. Ft.	33 Units	\$3,785.36 per Unit	124,916.88
Developed Property	3,601 Sq. Ft. to 3,800 Sq. Ft.	0 Units	\$3,854.72 per Unit	0.00
Developed Property	3,801 Sq. Ft. to 4,000 Sq. Ft.	33 Units	\$3,924.06 per Unit	129,493.98
Developed Property	> 4,000 Sq. Ft.	12 Units	\$4,039.66 per Unit	48,475.92
Undeveloped Property	N/A	0.00 Acres	\$0.00 per Acre	0.00
Total		138 Units		\$507,340.56

https://calschools.sharepoint.com/cfs/unregulated/jurupa/development_revenue/cfd_admin/cfd_no_10/fy_2025-26/jurupa_usd_cfd10_fy20252026_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF
COMMUNITY FACILITIES DISTRICT NO. 10
OF THE JURUPA UNIFIED SCHOOL DISTRICT**

A Special Tax (as defined herein) shall be levied on and collected from all Assessor's Parcels in Community Facilities District No. 10 of the Jurupa Unified School District, a unified school district organized and existing under the laws of the State of California ("School District") each Fiscal Year commencing in Fiscal Year 2014/2015, in an amount determined by the Board through the application of the Rate and Method of Apportionment of Special Taxes ("RMA") described below. All of the real property within the District, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**SECTION A
DEFINITIONS**

For purposes of this RMA, the terms hereinafter set forth have the following meanings:

"Acreage" means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Administrator may rely on the land area shown on the applicable Final Map.

"Act" means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of the District related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of the District, and reasonable costs otherwise incurred in order to carry out the authorized purposes of the District.

"Administrator" means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

"Annual Special Tax" means the Special Tax actually or expected to be levied in any Fiscal Year on any Assessor's Parcel.

"Approved Property" means all Assessor's Parcels of Taxable Property that (i) are associated with a Lot in a Final Map that was recorded prior to the January 1 preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a building permit prior to the May 1 preceding the Fiscal Year in which the Special Tax is being levied.

"Assessor's Parcel" means a parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of the District.

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

"Assessor's Parcel Number" means that number assigned to an Assessor's Parcel by the County for purposes of identification.

"Assigned Annual Special Tax" means the Special Tax of that name described in Section D hereof.

"Backup Annual Special Tax" means the Special Tax of that name described in Section E hereof.

"Board" means the Governing Board (Board of Education) of the School District, or its designee, acting as the Legislative Body of the District.

"Bond Index" means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and/or Standard & Poor's A+, as determined by the Board.

"Bond Yield" means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended, for the purpose of the Non-Arbitrage (Tax) Certificate or other similar bond issuance document.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

"Building Square Footage" or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structure, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the building permit(s) for such Unit.

"City" means the City of Jurupa Valley, or any successor agency.

"County" means the County of Riverside.

"Developed Property" means all Assessor's Parcels of Taxable Property for which building permit(s) were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year, as determined reasonably by the Administrator.

"District" means Community Facilities District No. 10 of the School District.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section K hereof.

"Final Map" means a final tract map, parcel map, condominium map, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, recorded in the Office of the County Recorder.

"Fiscal Year" means the period commencing on July 1 of any year and ending on the following June 30.

"Lot" means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued.

"Maximum Special Tax" means, for each Assessor's Parcel, the maximum Special Tax, determined in accordance with Section C, which can be levied by the District in a given Fiscal Year on such Assessor's Parcel.

"Mitigation Agreement" means the School Facilities Funding and Mitigation Agreement made and entered into as of June 2, 2014 by and among the School District, Lennar Homes of California, Inc., APV Investments PA 19, LLC, Bellatera Investments PA 19, LLC, Boomer Investments PA 19, LLC, and Shellina Investments PA 19, LLC.

"Net Taxable Acreage" means the total Acreage of Developed Property expected to exist in the District after all Final Maps are recorded.

"Partial Prepayment Amount" means the amount required to prepay a portion of the Special Tax obligation for an Assessor's Parcel as described in Section H hereof.

"Prepayment Administrative Fees" means any fees or expenses of the School District or the District associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

"Prepayment Amount" means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel as described in Section G hereof.

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Annual Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Administrator, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to (a) the Bond Yield after Bond issuance or (b) the most recently published Bond Index prior to Bond issuance.

"Proportionately" means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels. In the case of Developed Property subject to apportionment of the Annual Special Tax under Step Four of Section F, "Proportionately" shall mean that the quotient of (i) the Annual Special Tax less the Assigned Annual Special Tax divided by (ii) the Backup Annual Special Tax less the Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

"Provisional Undeveloped Property" means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to Section K, but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section K, as applicable.

"Reserve Fund Credit" means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) ten percent (10%) of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment, no Reserve Fund Credit shall be given.

"School District" means the Jurupa Unified School District, a public school district organized and operating pursuant to the Constitution and laws of the State of California.

"Special Tax" means any of the special taxes authorized to be levied by the District pursuant to the Act and this RMA.

"Special Tax Requirement" means the amount required in any Fiscal Year to pay (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, and (v) the collection or accumulation of funds for the acquisition or construction of facilities authorized by the District provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Approved Property, Undeveloped Property, or Provisional Undeveloped Property as set forth in Steps Two through Four of Section F, less (vi) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Special Tax Requirement the Administrator shall take into account the reasonably anticipated delinquent Special Taxes, provided that the amount included cannot cause the Annual Special Tax of an Assessor Parcel of Developed Property to increase by greater than ten percent (10%) of what would have otherwise been levied.

"Taxable Property" means all Assessor's Parcels which are not Exempt Property.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property which are not Developed Property or Approved Property.

"Unit" means each separate residential dwelling unit, including but not limited to a single family attached or detached unit, condominium, an apartment unit, mobile home, or otherwise, excluding hotel and motels.

SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2014/2015, all Assessor's Parcels within the District shall be classified as either Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved Property, Undeveloped Property or Provisional Undeveloped Property. Developed Property shall be further assigned to a Land Use Class, according to Table 1 below, based on the Building Square Footage of each Unit.

Table 1

Land Use Classification

Land Use Class	Building Square Footage
1	< 2,801 sq. ft.
2	2,801 – 3,000 sq. ft.
3	3,001 – 3,200 sq. ft.
4	3,201 – 3,400 sq. ft.
5	3,401 – 3,600 sq. ft.
6	3,601 – 3,800 sq. ft.
7	3,801 – 4,000 sq. ft.
8	> 4,000 sq. ft.

**SECTION C
MAXIMUM SPECIAL TAX**

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of the amount derived by the application of the (a) Assigned Annual Special Tax or (b) Backup Annual Special Tax.

2. Approved Property

The Maximum Special Tax for each Assessor's Parcel classified as Approved Property shall be derived by the application of the Assigned Annual Special Tax.

3. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

**SECTION D
ASSIGNED ANNUAL SPECIAL TAXES**

1. Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property will be calculated in accordance with Table 2 below, subject to increases as described below.

Table 2

**Fiscal Year 2014/2015
Assigned Annual Special Taxes for
Developed Property**

Land Use Class	Building Square Footage	Assigned Annual Special Tax
1	< 2,801 sq. ft.	\$2,430.84 per Unit
2	2,801 – 3,000 sq. ft.	\$2,756.23 per Unit
3	3,001 – 3,200 sq. ft.	\$2,812.01 per Unit
4	3,201 – 3,400 sq. ft.	\$2,928.22 per Unit
5	3,401 – 3,600 sq. ft.	\$3,044.43 per Unit
6	3,601 – 3,800 sq. ft.	\$3,100.21 per Unit
7	3,801 – 4,000 sq. ft.	\$3,155.99 per Unit
8	> 4,000 sq. ft.	\$3,248.96 per Unit

2. Approved Property, Undeveloped Property and Provisional Undeveloped Property

The Assigned Annual Special Tax for each Assessor's Parcel of Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be \$17,384.95 per acre of Acreage, subject to increases as described below.

3. Increases in the Assigned Annual Special Tax

a. Developed Property

On each July 1, commencing July 1, 2015, the Assigned Annual Special Tax applicable to Developed Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

b. Approved Property, Undeveloped Property and Provisional Undeveloped Property

On each July 1, commencing July 1, 2015, the Assigned Annual Special Tax for Approved Property, Undeveloped Property and Provisional Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

**SECTION E
BACKUP ANNUAL SPECIAL TAX**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax.

1. Calculation of the Backup Annual Special Tax Rate

The Backup Annual Special Tax for an Assessor's Parcel of Developed Property within a Final Map shall be the rate per Lot calculated in accordance with the following formula in Fiscal Year 2014/2015 or such later Fiscal Year in which such Final Map is created, subject to increases as described below:

$$B = (U \times A) / L$$

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot for the applicable Fiscal Year
- U = Assigned Annual Special Tax per Acre of Undeveloped Property in the Fiscal Year the calculation is performed
- A = Acreage of Taxable Property expected to exist in such Final Map at the time of calculation, as determined by the Administrator
- L = Number of Lots in the applicable Final Map at the time of calculation.

2. **Changes to a Final Map**

If the Final Map(s) described in the preceding paragraph are subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property changed or modified in each such Final Map shall be a rate per square foot of Acreage calculated as follows:

- a. Determine the total Backup Annual Special Tax revenue anticipated to apply to the changed or modified Assessor's Parcels prior to the change or modification.
- b. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property of the modified Assessor's Parcels, as reasonably determined by the Administrator.
- c. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage that shall be applicable to the modified Assessor's Parcels, subject to increases as described below.

3. **Increase in the Backup Annual Special Tax**

Each July 1, commencing the July 1 following the initial calculation of the Backup Annual Special Tax rate for Developed Property within a Final Map, the Backup Annual Special Tax for each Lot within such Final Map shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

SECTION F METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2014/2015 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes on all Taxable Property in accordance with the following steps:

- Step One:** The Annual Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

- Step Two:** If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Three:** If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Four:** If additional moneys are needed to satisfy the Special Tax Requirement after the third step has been completed, the Annual Special Tax on each Assessor's Parcel of Developed Property, whose Maximum Special Tax is the Backup Annual Special Tax, shall be increased Proportionately from the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Five:** If additional moneys are needed to satisfy the Special Tax Requirement after the fourth step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

SECTION G

PREPAYMENT OF ANNUAL SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

The Annual Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Assigned Annual Special Tax shall provide the School District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

2. Special Tax Prepayment Calculation

The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Special Tax Prepayment Procedures and Limitations

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the District.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of the District that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such prepayment net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

**SECTION H
PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES**

1. Partial Prepayment Times and Conditions

The Annual Special Tax obligation of Assessor's Parcels of Taxable Property may be partially prepaid in increments of ten (10) units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcels at the time the Annual Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Assigned Annual Special Tax shall provide the District with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

2. **Partial Prepayment Calculation**

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. **Partial Prepayment Procedures and Limitations**

The amount representing the Present Value of Taxes attributable to the prepayment less the Reserve Fund Credit attributable to the prepayment shall, prior to the issuance of Bonds, be deposited into a separate account held with the School District and disbursed in accordance with the Mitigation Agreement and after the issuance of Bonds be deposited into the applicable account or fund established under the trust agreement or indenture agreement or fiscal agent agreement and used to pay debt service or redeem Bonds. The amount representing the Prepayment Administrative Fees attributable to the prepayment shall be retained and deposited into the applicable account by the District.

With respect to any Assessor's Parcel that is partially prepaid, the District shall indicate in the records of the District that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to prepay the Annual Special Tax obligation of an Assessor's Parcel may be suspended, by the Administrator, acting in his or her absolute and sole discretion for and on behalf of the District, without notice to the owners of property within the District for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by the District to assist in the efficient preparation of the required bond market disclosure.

SECTION I ANNUAL SPECIAL TAX REMAINDER

In any Fiscal Year which the Annual Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of facilities in accordance with the Mitigation Agreement and certain costs associated with the maintenance and operations of school facilities in accordance with the Act, the District proceedings and other applicable laws as determined by the Board.

SECTION J TERMINATION OF SPECIAL TAX

The Annual Special Tax shall be levied for a term of five (5) Fiscal Years after the final maturity of the last series of Bonds, provided that the Annual Special Tax shall not be levied later than Fiscal Year 2057/2058. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board has determined (i) that all required interest and principal payments on the Bonds have been paid, (ii) all authorized facilities of the District have been acquired and all reimbursements have been paid, and (iii) all other obligations of the District have been satisfied.

SECTION K EXEMPTIONS

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by the State of California, federal or other local governments, (ii) used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) owned by a homeowners' association, (iv) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement, or (v) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 23.38 ("Minimum Taxable Acreage").

Notwithstanding the above, the Administrator or Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will be classified as Provisional Undeveloped Property and will continue to be subject to Special Taxes accordingly.

SECTION L APPEALS

Any property owner claiming that the amount or application of the Special Tax levied on his or her property is not correct may file a written notice of appeal with the Administrator to be received by the Administrator not later than six (6) months after having paid the first installment of the Special Tax that is disputed. The reissuance or cancellation of a building permit is not an eligible reason for appeal. In order to be considered sufficient, any notice of appeal must (i) specifically identify the property by address and Assessor's Parcel Number, (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax, (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect, (iv) include all documentation, if any, in support of the claim, and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.

SECTION M MANNER OF COLLECTION

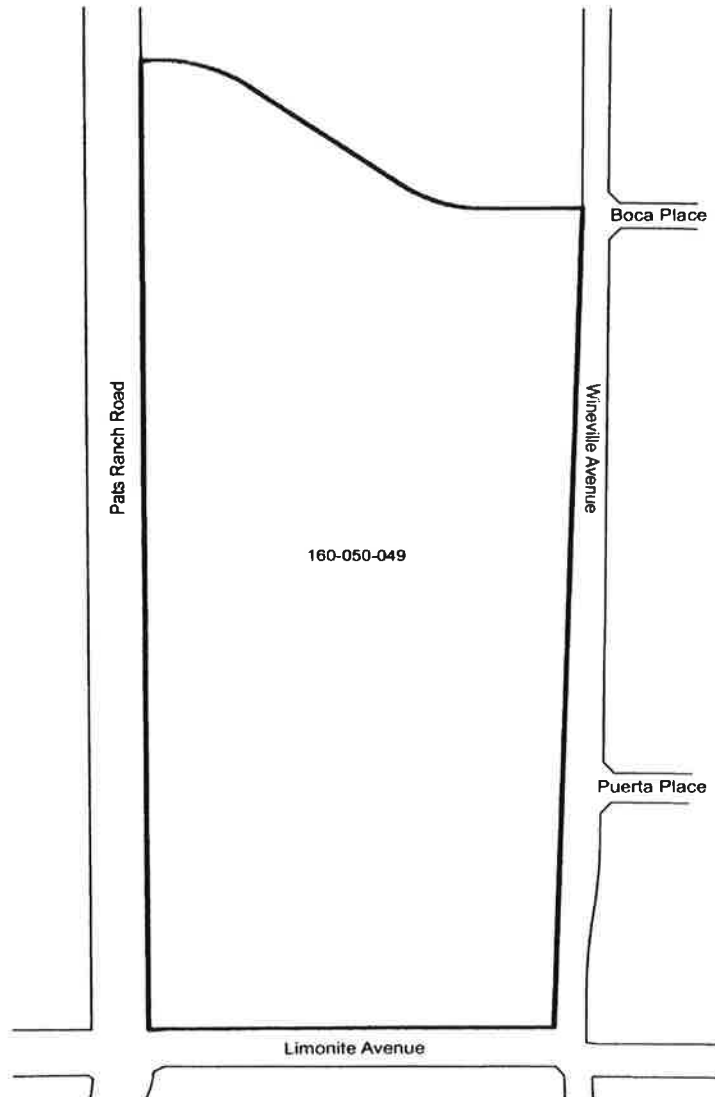
The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the District may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

Exhibit B

CFD Boundary Map

Prepared by:
Dolinka Group LLC

PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 10 OF THE
JURUPA UNIFIED SCHOOL DISTRICT
RIVERSIDE COUNTY
STATE OF CALIFORNIA



LEGEND

— Boundaries of Proposed
Community Facilities District
- - - Assessor's Parcel Line
nnn-nnn-nnn Riverside County
Assessor's Parcel Number

2014-0183521
ORIGINAL

77/16

(1) Filed in the office of the Clerk of the
Governing Board this 5th day of
May, 2014.

Mano Mendez
Clerk of the Governing Board

(2) I hereby certify that the within map
showing the proposed boundaries of to
Community Facilities District No. 10,
Riverside County, State of California, was
approved by the Governing Board at a
regular meeting thereof, held on this
5th day of May, 2014
by its Resolution No.
2014/55.

Mano Mendez
Clerk of the Governing Board

(3) Filed this 20th day of
May, 2014, at the hour of
1:37 o'clock pm, in Book 77 of Maps
of Assessment and Community Facilities
Districts at page 116 and as Instrument
No. 2014-0183521 in the office of the
County Recorder of Riverside County,
State of California. FEE: \$ 10.00

Stephen Romo
County Recorder of Riverside County
Larry W. Ward

Reference is hereby made to the
Recorded Boundary Map for Jurupa
Unified School District Community
Facilities District No. 10 of the County of
Riverside recorded on May 20, 2014,
as Instrument Number
2014-0183521 in Book 77 at Pages
116 - 116 in the records of the County of
Riverside, California for an exact
description of the lines and dimensions of
each lot and parcel.

Exhibit C

Assessor's Parcel Maps



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

SEC. 19 T.2 S., R.6 W

TRA028-029

160-35
160-05

WINEVILLE

AVENUE

LOT D

TR 33428-1



ASSESSOR'S MAP BK 160 PG. 35
Riverside County, Calif.

JASANTOS

TR 33428-1

PATS

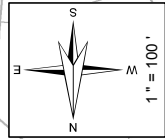
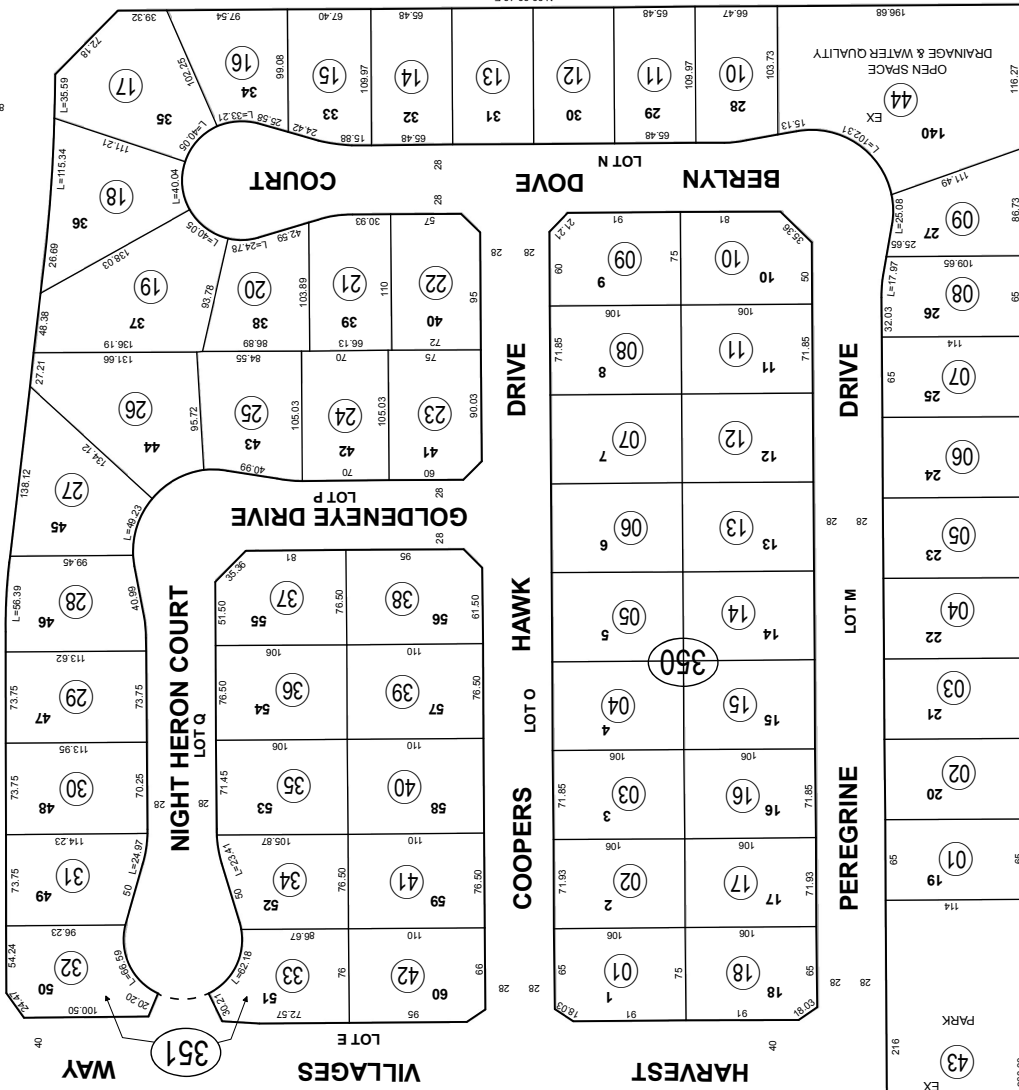
RANCH

LOT B

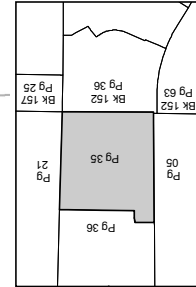
ROAD

Oct 2014

Map Reference
MB 441/56- 63 TRACT MAP NO. 33428-1

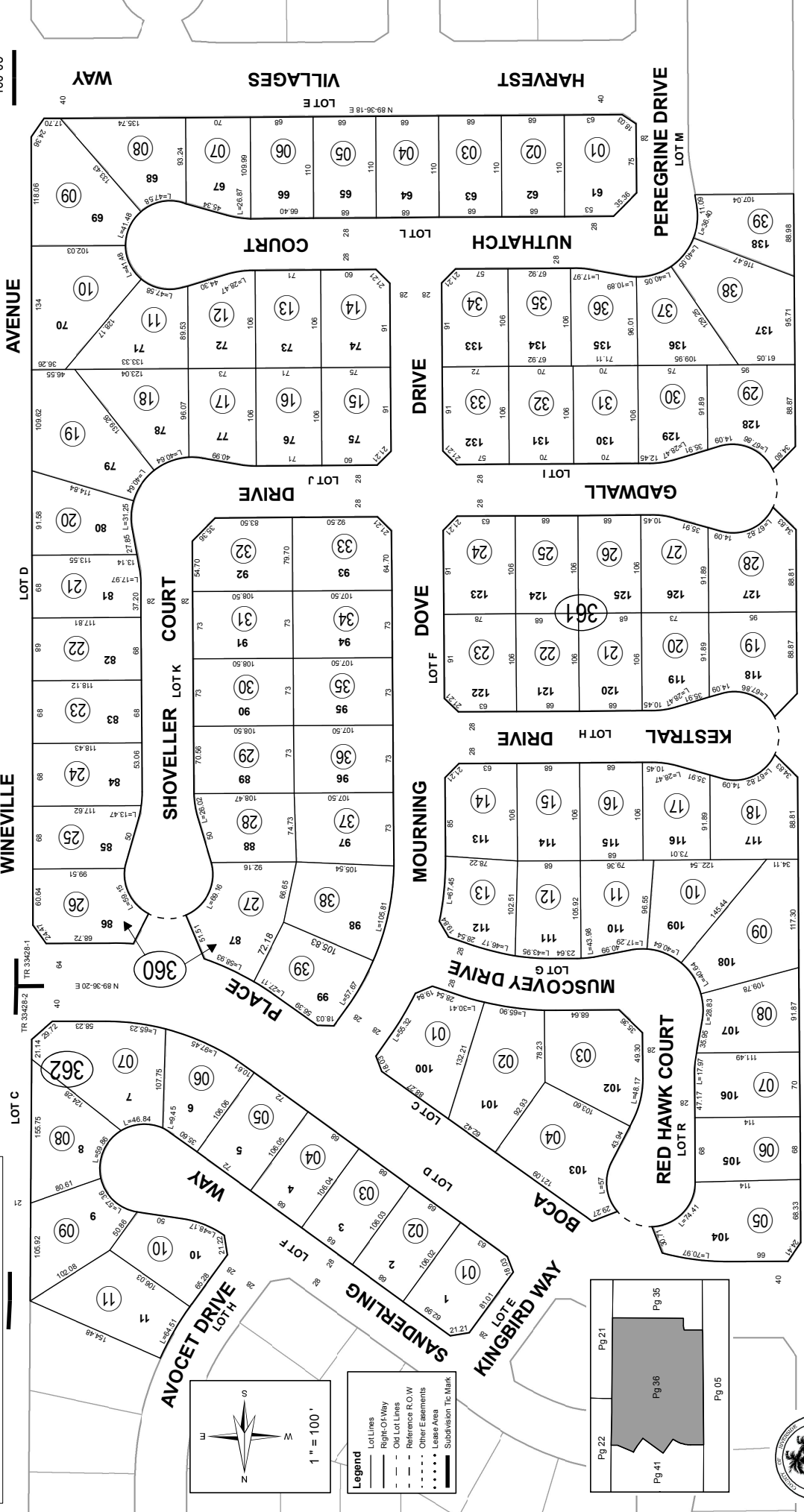


Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W.
Other Easements
Lease Area
Subdivision TIC Mark



160-36
160-05
TRA028-029
160-05
WINEVILLE AVENUE
P.O.R. W1/2 W1/2 SEC. 19 T.2S., R.6W.

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



ROAD
RANCH
PATS
LOT B
LOT C
LOT D
LOT E
LOT F
LOT G
LOT H
LOT I
LOT J
LOT K
LOT L
LOT M
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Map Reference *
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MB 445/100-106 TRACT MAP NO. 33428-2
Jan 2016
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New Number
12/29/15 PCS
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ASSESSOR'S MAP BK 160 PG.42
Riverside County, Calif.
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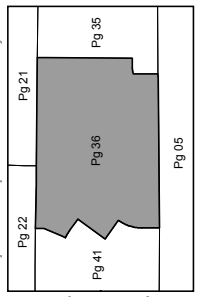


Exhibit D

2021 Special Tax Revenue Refunding Bonds Debt Service Schedule

Jurupa Unified School District
Community Facilities District No. 10

2021 Special Tax Revenue Refunding Bonds Debt Service Schedule

Period	2021 Special Tax Revenue Refunding Bonds		
	Principal	Interest	Debt Service
2022	\$210,706.85	\$228,246.11	\$438,952.96
2023	143,000.00	304,790.00	447,790.00
2024	158,000.00	299,606.26	457,606.26
2025	173,000.00	293,878.76	466,878.76
2026	188,000.00	287,607.50	475,607.50
2027	204,000.00	280,792.50	484,792.50
2028	222,000.00	273,397.50	495,397.50
2029	240,000.00	265,350.02	505,350.02
2030	258,000.00	256,650.02	514,650.02
2031	278,000.00	247,297.52	525,297.52
2032	299,000.00	237,220.02	536,220.02
2033	320,000.00	226,381.26	546,381.26
2034	343,000.00	214,781.26	557,781.26
2035	366,000.00	202,347.50	568,347.50
2036	391,000.00	189,080.02	580,080.02
2037	417,000.00	174,906.26	591,906.26
2038	444,000.00	159,790.02	603,790.02
2039	472,000.00	143,695.00	615,695.00
2040	501,000.00	126,585.02	627,585.02
2041	532,000.00	108,423.76	640,423.76
2042	564,000.00	89,138.76	653,138.76
2043	598,000.00	68,693.76	666,693.76
2044	633,000.00	47,016.26	680,016.26
2045	664,000.00	24,070.02	688,070.02
Total	\$8,618,706.85	\$4,749,745.11	\$13,368,451.96

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 10

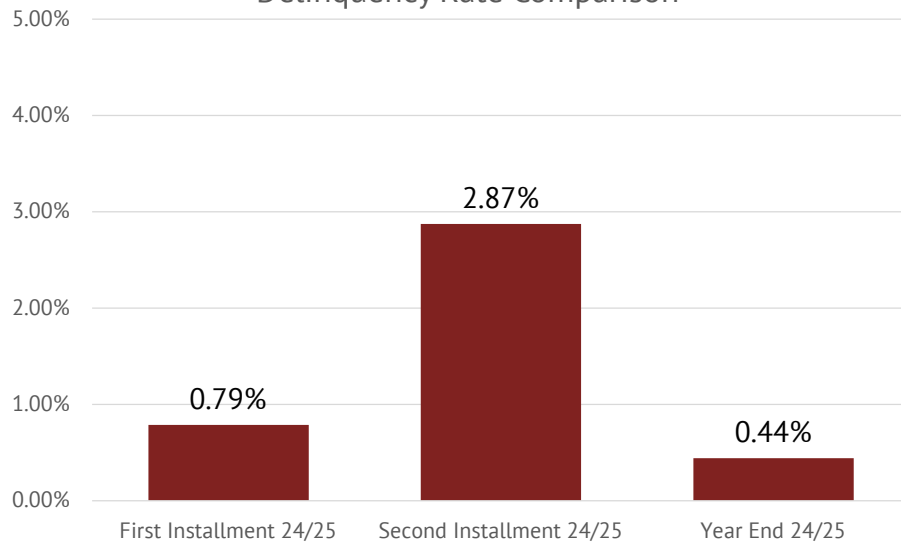


Summary

Year End

Total Taxes Due June 30, 2025	\$497,392.82
Amount Paid	\$495,195.21
Amount Remaining to be Collected	\$2,197.61
Number of Parcels Delinquent	2
Delinquency Rate	0.44%

Year End
Delinquency Rate Comparison



Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date:	July 1st
Foreclosure Commencement Date:	September 29th

Foreclosure Qualification

Individual Parcel Delinquency	N/A
Individual Owner Multiple Parcels Delinquency	N/A
Individual Parcels Semi-Annual Installments	4
Aggregate Delinquency Rate	5.00%

Parcels Qualifying for Foreclosure^[1]

Parcels Exceeding Individual Foreclosure Threshold	0
Parcels Exceeding CFD Aggregate	0

[1] Pursuant to the Foreclosure Covenant in the Fiscal Agent Agreement there is no requirement to initiate Foreclosure Proceedings for aggregate delinquencies if the balance in the District's Reserve Account in the Reserve Fund is equal to the District's Proportionate Share of the Reserve Requirement and Special Tax Revenues for that specific year are expected to be equal to or greater than Annual Debt Service, or the District's Reserve Account in the Reserve Fund is satisfied with the deposit of a Reserve Surety.



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 10



Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$459,513.58	1	\$457,930.20	\$1,583.38	0.34%	\$0.00	0.00%
2021/2022	468,704.18	3	460,228.46	8,475.72	1.81%	0.00	0.00%
2022/2023	478,077.94	4	469,301.99	8,775.95	1.84%	0.00	0.00%
2023/2024	487,639.66	3	480,302.58	7,337.08	1.50%	2,467.80	0.51%
2024/2025	497,392.82	2	495,195.21	2,197.61	0.44%	2,197.61	0.44%

Historical Delinquency Rate

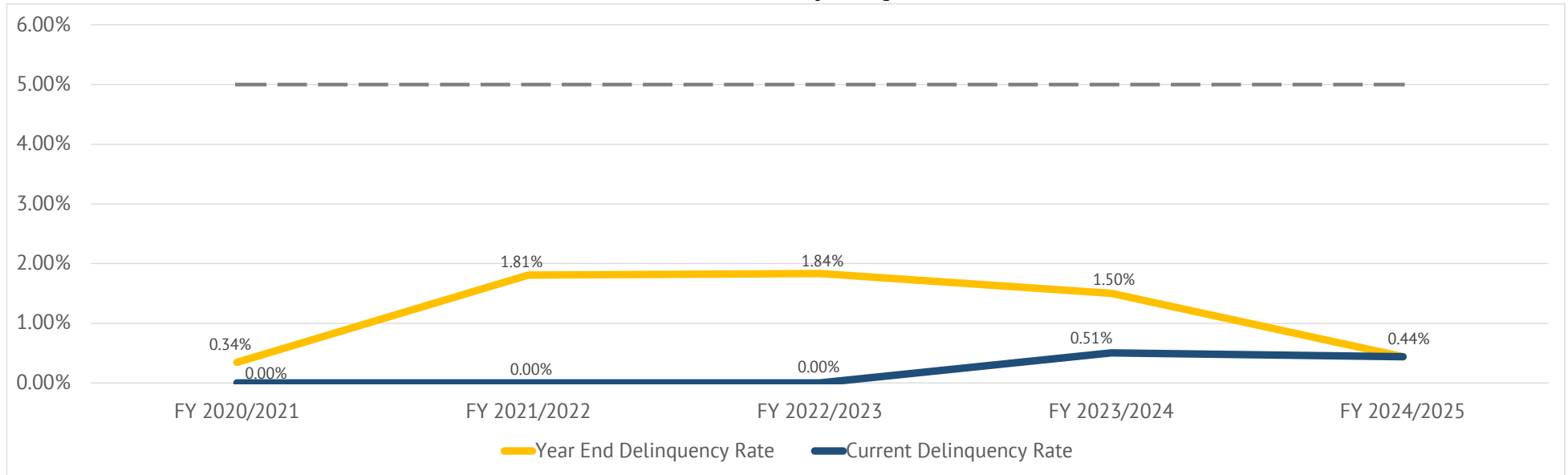


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 10 (2021 Special Tax Revenue Refunding Bonds)

Subfund: 4777911A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$7,409.90	\$1,431,262.40	\$0.00	(\$1,182,500.84)	\$0.00	\$256,171.46			BEGINNING BALANCE
07-01-2024	\$1,033.89					\$257,205.35		Interest	Interest Earnings
08-01-2024	\$1,070.36					\$258,275.71		Interest	Interest Earnings
08-15-2024		\$4,002.18				\$262,277.89		Deposit	Special Tax Deposit
08-26-2024				(\$227,027.03)		\$35,250.86		Transfer Out	Transfer To 4777911B Redemption Fund
09-03-2024	\$894.10					\$36,144.96		Interest	Interest Earnings
10-01-2024	\$138.66					\$36,283.62		Interest	Interest Earnings
11-01-2024	\$136.58					\$36,420.20		Interest	Interest Earnings
11-01-2024				(\$3,771.44)		\$32,648.76		Transfer Out	Transfer To 4777911I Administrative Expense Fund
11-01-2024				(\$32,373.52)		\$275.24		Transfer Out	Transfer To 4777911S Surplus Fund
12-02-2024	\$0.97					\$276.21		Interest	Interest Earnings
01-02-2025	\$0.97					\$277.18		Interest	Interest Earnings
01-29-2025		\$250,573.42				\$250,850.60		Deposit	Special Tax Deposit
02-03-2025	\$83.06					\$250,933.66		Interest	Interest Earnings
02-13-2025		\$16,939.11				\$267,872.77		Deposit	Special Tax Deposit
02-24-2025				(\$86,500.00)		\$181,372.77		Transfer Out	Transfer To 4777911B Redemption Fund
02-24-2025				(\$145,989.72)		\$35,383.05		Transfer Out	Transfer To 4777911B Redemption Fund
03-03-2025	\$666.53					\$36,049.58		Interest	Interest Earnings
04-01-2025	\$120.38					\$36,169.96		Interest	Interest Earnings
04-22-2025				(\$28,154.06)		\$8,015.90		Transfer Out	Transfer To 4777911I Admin Exp Fd
05-01-2025	\$89.49					\$8,105.39		Interest	Interest Earnings
05-27-2025		\$236,735.23				\$244,840.62		Deposit	Special Tax Deposit
06-02-2025	\$154.39					\$244,995.01		Interest	Interest Earnings
	\$4,389.38	\$508,249.94	\$0.00	(\$523,815.77)	\$0.00	(\$11,176.45)			DATE RANGE BALANCE
Subfund Total	\$11,799.28	\$1,939,512.34	\$0.00	(\$1,706,316.61)	\$0.00	\$244,995.01	Total for 4777911A - Special Tax Fund		

Subfund: 4777911B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$2,253.60	\$0.00	\$1,114,744.11	\$0.00	(\$1,036,546.24)	\$80,451.47			BEGINNING BALANCE
07-01-2024	\$324.63					\$80,776.10		Interest	Interest Earnings
08-01-2024	\$336.15					\$81,112.25		Interest	Interest Earnings
08-26-2024			\$227,027.03			\$308,139.28		Transfer In	Transfer From 4777911A Special Tax Fund for debt service payable 9-1-24
09-03-2024					(\$149,803.16)	\$158,336.12	Cede & Co	Debt Service Interest	Debt Service Interest
09-03-2024					(\$158,000.00)	\$336.12	Cede & Co	Debt Service Principal	Debt Service Principal
09-03-2024	\$515.55					\$851.67		Interest	Interest Earnings
10-01-2024	\$84.64					\$936.31		Interest	Interest Earnings
11-01-2024	\$3.52					\$939.83		Interest	Interest Earnings
12-02-2024	\$3.31					\$943.14		Interest	Interest Earnings
01-02-2025	\$3.32					\$946.46		Interest	Interest Earnings
02-03-2025	\$3.20					\$949.66		Interest	Interest Earnings
02-24-2025			\$145,989.72			\$146,939.38		Transfer In	Transfer From 4777911A Special Tax Fund
02-24-2025			\$86,500.00			\$233,439.38		Transfer In	Transfer From 4777911A Special Tax Fund
03-03-2025					(\$146,939.41)	\$86,499.97	Cede & Co	Debt Service Interest	Debt Service Interest

Subfund: 4777911B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
03-03-2025	\$128.88					\$86,628.85		Interest	Interest Earnings
04-01-2025	\$321.47					\$86,950.32		Interest	Interest Earnings
05-01-2025	\$280.71					\$87,231.03		Interest	Interest Earnings
06-02-2025	\$290.58					\$87,521.61		Interest	Interest Earnings
	\$2,295.96	\$0.00	\$459,516.75	\$0.00	(\$454,742.57)	\$7,070.14			DATE RANGE BALANCE
Subfund Total	\$4,549.56	\$0.00	\$1,574,260.86	\$0.00	(\$1,491,288.81)	\$87,521.61	Total for 4777911B - Redemption Fund		

Subfund: 4777911E - School Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$231.93	\$0.00	\$1,400,000.00	\$0.00	(\$1,400,231.93)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$231.93	\$0.00	\$1,400,000.00	\$0.00	(\$1,400,231.93)	\$0.00	Total for 4777911E - School Facilities Account		

Subfund: 4777911I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$3,182.56	\$0.00	\$75,708.51	\$0.00	(\$52,997.87)	\$25,893.20			BEGINNING BALANCE
07-01-2024	\$104.48					\$25,997.68		Interest	Interest Earnings
08-01-2024	\$108.19					\$26,105.87		Interest	Interest Earnings
09-03-2024	\$107.74					\$26,213.61		Interest	Interest Earnings
10-01-2024	\$100.71					\$26,314.32		Interest	Interest Earnings
10-15-2024					(\$8,000.00)	\$18,314.32	KeyAnalytics	Professional Services	Req dtd 10-14-2024 Invoice # OC 2024-1085 FY 2024/2025 CFD Annual Base Fee
11-01-2024			\$3,771.44			\$22,085.76		Transfer In	Transfer From 4777911A Special Tax Fund
11-01-2024	\$82.55					\$22,168.31		Interest	Interest Earnings
12-02-2024	\$78.08					\$22,246.39		Interest	Interest Earnings
01-02-2025	\$78.29					\$22,324.68		Interest	Interest Earnings
01-17-2025					(\$2,350.00)	\$19,974.68	Zions First National Bank	Professional Services	Payment Directive dtd 01/14/25 Admin Fee December 2024 - November 2025 Inv12724 Dated 01/07/25
02-03-2025	\$71.75					\$20,046.43		Interest	Interest Earnings
03-03-2025	\$60.95					\$20,107.38		Interest	Interest Earnings
04-01-2025	\$67.21					\$20,174.59		Interest	Interest Earnings
04-15-2025					(\$14,500.00)	\$5,674.59	J.U.S.D.	Professional Services	Req dtd 4-11-25 2024/2025 CFD Administrative Fee
04-22-2025			\$28,154.06			\$33,828.65		Transfer In	Transfer From 4777911A Special Tax Fund
04-23-2025					(\$192.00)	\$33,636.65	Fieldman, Rolapp & Associates, Inc.	Professional Services	Req dtd 4-21-25 Invoice # 30617 2024/2025 CFD General Advisory Services
05-01-2025	\$67.31					\$33,703.96		Interest	Interest Earnings
06-02-2025	\$112.27					\$33,816.23		Interest	Interest Earnings
	\$1,039.53	\$0.00	\$31,925.50	\$0.00	(\$25,042.00)	\$7,923.03			DATE RANGE BALANCE
Subfund Total	\$4,222.09	\$0.00	\$107,634.01	\$0.00	(\$78,039.87)	\$33,816.23	Total for 4777911I - Administrative Expense Fund		

Subfund: 4777911S - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$130.37	\$0.00	\$111,111.15	\$0.00	(\$111,220.57)	\$20.95			BEGINNING BALANCE
07-01-2024	\$0.08					\$21.03		Interest	Interest Earnings
08-01-2024	\$0.09					\$21.12		Interest	Interest Earnings
09-03-2024	\$0.09					\$21.21		Interest	Interest Earnings

Subfund: 4777911S - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
10-01-2024	\$0.08					\$21.29		Interest	Interest Earnings
11-01-2024			\$32,373.52			\$32,394.81		Transfer In	Transfer From 4777911A Special Tax Fund
11-01-2024			\$49,412.55			\$81,807.36		Transfer In	Transfer From 4777911T Stabilization Fund
11-01-2024	\$0.08					\$81,807.44		Interest	Interest Earnings
11-21-2024					(\$81,807.44)	\$0.00	J.U.S.D.	Construction Costs	Disbursement of funds per Sec 4.06(B) of FA Agreement
12-02-2024	\$193.26					\$193.26		Interest	Interest Earnings
01-02-2025	\$0.66					\$193.92		Interest	Interest Earnings
02-03-2025	\$0.66					\$194.58		Interest	Interest Earnings
03-03-2025	\$0.59					\$195.17		Interest	Interest Earnings
04-01-2025	\$0.65					\$195.82		Interest	Interest Earnings
05-01-2025	\$0.63					\$196.45		Interest	Interest Earnings
06-02-2025	\$0.65					\$197.10		Interest	Interest Earnings
	\$197.52	\$0.00	\$81,786.07	\$0.00	(\$81,807.44)	\$176.15			DATE RANGE BALANCE
Subfund Total	\$327.89	\$0.00	\$192,897.22	\$0.00	(\$193,028.01)	\$197.10	Total for 4777911S - Surplus Fund		

Subfund: 4777911T - Stabilization Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$2,668.19	\$0.00	\$146,286.72	(\$98,186.40)	\$0.00	\$50,768.51			BEGINNING BALANCE
09-23-2024			\$49,413.04			\$100,181.55		Transfer In	Transfer From Surplus Fund
11-01-2024				(\$49,412.55)		\$50,769.00		Transfer Out	Transfer To 4777911S Surplus Fund
	\$0.00	\$0.00	\$49,413.04	(\$49,412.55)	\$0.00	\$0.49			DATE RANGE BALANCE
Subfund Total	\$2,668.19	\$0.00	\$195,699.76	(\$147,598.95)	\$0.00	\$50,769.00	Total for 4777911T - Stabilization Fund		
Fund Total	\$23,798.94	\$1,939,512.34	\$3,470,491.85	(\$1,853,915.56)	(\$3,162,588.62)	\$417,298.95	Total for CFD No. 10 (2021 Special Tax Revenue Refunding Bonds)		
Grand Total	\$23,798.94	\$1,939,512.34	\$3,470,491.85	(\$1,853,915.56)	(\$3,162,588.62)	\$417,298.95	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2025/2026

Jurupa Unified School District
Community Facilities District No. 10
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33428-1	1	6053 COOPERS HAWK DR	160-350-001	\$3,961.16	\$3,924.06
33428-1	2	6065 COOPERS HAWK DR	160-350-002	\$3,961.16	\$3,785.36
33428-1	3	6077 COOPERS HAWK DR	160-350-003	\$3,961.16	\$3,496.38
33428-1	4	6089 COOPERS HAWK DR	160-350-004	\$3,961.16	\$3,924.06
33428-1	5	6101 COOPERS HAWK DR	160-350-005	\$3,961.16	\$3,427.02
33428-1	6	6113 COOPERS HAWK DR	160-350-006	\$3,961.16	\$3,785.36
33428-1	7	6125 COOPERS HAWK DR	160-350-007	\$3,961.16	\$3,427.02
33428-1	8	6137 COOPERS HAWK DR	160-350-008	\$3,961.16	\$3,924.06
33428-1	9	6149 COOPERS HAWK DR	160-350-009	\$3,961.16	\$3,427.02
33428-1	10	6148 PEREGRINE DR	160-350-010	\$3,961.16	\$3,785.36
33428-1	11	6136 PEREGRINE DR	160-350-011	\$4,039.67	\$4,039.66
33428-1	12	6124 PEREGRINE DR	160-350-012	\$3,961.16	\$3,427.02
33428-1	13	6112 PEREGRINE DR	160-350-013	\$3,961.16	\$3,924.06
33428-1	14	6100 PEREGRINE DR	160-350-014	\$3,961.16	\$3,785.36
33428-1	15	6088 PEREGRINE DR	160-350-015	\$4,039.67	\$4,039.66
33428-1	16	6076 PEREGRINE DR	160-350-016	\$3,961.16	\$3,427.02
33428-1	17	6064 PEREGRINE DR	160-350-017	\$4,039.67	\$4,039.66
33428-1	18	6052 PEREGRINE DR	160-350-018	\$3,961.16	\$3,022.44
33428-1	19	6063 PEREGRINE DR	160-351-001	\$3,961.16	\$3,785.36
33428-1	20	6075 PEREGRINE DR	160-351-002	\$3,961.16	\$3,924.06
33428-1	21	6087 PEREGRINE DR	160-351-003	\$3,961.16	\$3,022.44
33428-1	22	6099 PEREGRINE DR	160-351-004	\$3,961.16	\$3,427.02
33428-1	23	6111 PEREGRINE DR	160-351-005	\$4,039.67	\$4,039.66
33428-1	24	6123 PEREGRINE DR	160-351-006	\$3,961.16	\$3,496.38
33428-1	25	6135 PEREGRINE DR	160-351-007	\$3,961.16	\$3,924.06
33428-1	26	6147 PEREGRINE DR	160-351-008	\$3,961.16	\$3,022.44
33428-1	27	6159 PEREGRINE DR	160-351-009	\$3,961.16	\$3,496.38
33428-1	28	11976 BERLYN DOVE CT	160-351-010	\$3,961.16	\$3,924.06
33428-1	29	11964 BERLYN DOVE CT	160-351-011	\$3,961.16	\$3,785.36
33428-1	30	11952 BERLYN DOVE CT	160-351-012	\$4,039.67	\$4,039.66
33428-1	31	11940 BERLYN DOVE CT	160-351-013	\$3,961.16	\$3,427.02
33428-1	32	11928 BERLYN DOVE CT	160-351-014	\$4,039.67	\$4,039.66
33428-1	33	11916 BERLYN DOVE CT	160-351-015	\$3,961.16	\$3,022.44
33428-1	34	11904 BERLYN DOVE CT	160-351-016	\$3,961.16	\$3,785.36
33428-1	35	11892 BERLYN DOVE CT	160-351-017	\$4,039.67	\$4,039.66
33428-1	36	11879 BERLYN DOVE CT	160-351-018	\$3,961.16	\$3,924.06
33428-1	37	11891 BERLYN DOVE CT	160-351-019	\$3,961.16	\$3,785.36
33428-1	38	11903 BERLYN DOVE CT	160-351-020	\$3,961.16	\$3,496.38
33428-1	39	11915 BERLYN DOVE CT	160-351-021	\$3,961.16	\$3,427.02
33428-1	40	11927 BERLYN DOVE CT	160-351-022	\$3,961.16	\$3,022.44
33428-1	41	11916 GOLDENEYE DR	160-351-023	\$3,961.16	\$3,427.02
33428-1	42	11904 GOLDENEYE DR	160-351-024	\$4,039.67	\$4,039.66
33428-1	43	11892 GOLDENEYE DR	160-351-025	\$3,961.16	\$3,785.36
33428-1	44	11880 GOLDENEYE DR	160-351-026	\$4,039.67	\$4,039.66
33428-1	45	6116 NIGHT HERON CT	160-351-027	\$3,961.16	\$3,785.36
33428-1	46	6104 NIGHT HERON CT	160-351-028	\$3,961.16	\$3,496.38
33428-1	47	6092 NIGHT HERON CT	160-351-029	\$3,961.16	\$3,427.02
33428-1	48	6080 NIGHT HERON CT	160-351-030	\$3,961.16	\$3,924.06
33428-1	49	6068 NIGHT HERON CT	160-351-031	\$3,961.16	\$3,496.38
33428-1	50	6056 NIGHT HERON CT	160-351-032	\$3,961.16	\$3,785.36
33428-1	51	6055 NIGHT HERON CT	160-351-033	\$3,961.16	\$3,496.38
33428-1	52	6067 NIGHT HERON CT	160-351-034	\$3,961.16	\$3,924.06

Jurupa Unified School District
Community Facilities District No. 10
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33428-1	53	6079 NIGHT HERON CT	160-351-035	\$3,961.16	\$3,427.02
33428-1	54	6091 NIGHT HERON CT	160-351-036	\$3,961.16	\$3,785.36
33428-1	55	6103 NIGHT HERON CT	160-351-037	\$3,961.16	\$3,924.06
33428-1	56	6102 COOPERS HAWK DR	160-351-038	\$3,961.16	\$3,924.06
33428-1	57	6090 COOPERS HAWK DR	160-351-039	\$3,961.16	\$3,496.38
33428-1	58	6078 COOPERS HAWK DR	160-351-040	\$3,961.16	\$3,427.02
33428-1	59	6066 COOPERS HAWK DR	160-351-041	\$3,961.16	\$3,924.06
33428-1	60	6054 COOPERS HAWK DR	160-351-042	\$3,961.16	\$3,785.36
33428-1	61	11962 NUTHATCH CT	160-360-001	\$3,961.16	\$3,924.06
33428-1	62	11950 NUTHATCH CT	160-360-002	\$3,961.16	\$3,427.02
33428-1	63	11938 NUTHATCH CT	160-360-003	\$3,961.16	\$3,496.38
33428-1	64	11926 NUTHATCH CT	160-360-004	\$3,961.16	\$3,427.02
33428-1	65	11914 NUTHATCH CT	160-360-005	\$4,039.67	\$4,039.66
33428-1	66	11902 NUTHATCH CT	160-360-006	\$3,961.16	\$3,022.44
33428-1	67	11890 NUTHATCH CT	160-360-007	\$3,961.16	\$3,496.38
33428-1	68	11878 NUTHATCH CT	160-360-008	\$3,961.16	\$3,785.36
33428-1	69	11866 NUTHATCH CT	160-360-009	\$3,961.16	\$3,924.06
33428-1	70	11865 NUTHATCH CT	160-360-010	\$3,961.16	\$3,022.44
33428-1	71	11877 NUTHATCH CT	160-360-011	\$3,961.16	\$3,785.36
33428-1	72	11889 NUTHATCH CT	160-360-012	\$3,961.16	\$3,924.06
33428-1	73	11901 NUTHATCH CT	160-360-013	\$4,039.67	\$4,039.66
33428-1	74	11913 NUTHATCH CT	160-360-014	\$3,961.16	\$3,427.02
33428-1	75	11912 GADWALL DR	160-360-015	\$3,961.16	\$3,924.06
33428-1	76	11900 GADWALL DR	160-360-016	\$3,961.16	\$3,427.02
33428-1	77	11888 GADWALL DR	160-360-017	\$3,961.16	\$3,785.36
33428-1	78	11876 GADWALL DR	160-360-018	\$3,961.16	\$3,924.06
33428-1	79	6000 SHOVELER CT	160-360-019	\$3,961.16	\$3,785.36
33428-1	80	5988 SHOVELER CT	160-360-020	\$3,961.16	\$3,496.38
33428-1	81	5976 SHOVELER CT	160-360-021	\$3,961.16	\$3,924.06
33428-1	82	5964 SHOVELER CT	160-360-022	\$3,961.16	\$3,427.02
33428-1	83	5952 SHOVELER CT	160-360-023	\$3,961.16	\$3,924.06
33428-1	84	5940 SHOVELER CT	160-360-024	\$3,961.16	\$3,496.38
33428-1	85	5928 SHOVELER CT	160-360-025	\$3,961.16	\$3,924.06
33428-1	86	5916 SHOVELER CT	160-360-026	\$3,961.16	\$3,785.36
33428-1	87	5903 SHOVELER CT	160-360-027	\$3,961.16	\$3,785.36
33428-1	88	5927 SHOVELER CT	160-360-028	\$3,961.16	\$3,924.06
33428-1	89	5939 SHOVELER CT	160-360-029	\$3,961.16	\$3,427.02
33428-1	90	5951 SHOVELER CT	160-360-030	\$3,961.16	\$3,496.38
33428-1	91	5963 SHOVELER CT	160-360-031	\$3,961.16	\$3,785.36
33428-1	92	5975 SHOVELER CT	160-360-032	\$3,961.16	\$3,924.06
33428-1	93	5974 MOURNING DOVE DR	160-360-033	\$3,961.16	\$3,427.02
33428-1	94	5962 MOURNING DOVE DR	160-360-034	\$3,961.16	\$3,785.36
33428-1	95	5950 MOURNING DOVE DR	160-360-035	\$3,961.16	\$3,427.02
33428-1	96	5938 MOURNING DOVE DR	160-360-036	\$3,961.16	\$3,924.06
33428-1	97	5926 MOURNING DOVE DR	160-360-037	\$3,961.16	\$3,785.36
33428-1	98	5914 MOURNING DOVE DR	160-360-038	\$3,961.16	\$3,924.06
33428-1	99	5902 MOURNING DOVE DR	160-360-039	\$3,961.16	\$3,496.38
33428-1	100	11929 MUSCOVEY DR	160-361-001	\$3,961.16	\$3,496.38
33428-1	101	11941 MUSCOVEY DR	160-361-002	\$3,961.16	\$3,427.02
33428-1	102	5876 RED HAWK CT	160-361-003	\$3,961.16	\$3,924.06
33428-1	103	5864 RED HAWK CT	160-361-004	\$3,961.16	\$3,785.36
33428-1	104	5851 RED HAWK CT	160-361-005	\$3,961.16	\$3,427.02

Jurupa Unified School District
Community Facilities District No. 10
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33428-1	105	5863 RED HAWK CT	160-361-006	\$3,961.16	\$3,924.06
33428-1	106	5875 RED HAWK CT	160-361-007	\$3,961.16	\$3,427.02
33428-1	107	5887 RED HAWK CT	160-361-008	\$3,961.16	\$3,496.38
33428-1	108	5899 RED HAWK CT	160-361-009	\$3,961.16	\$3,427.02
33428-1	109	11968 MUSCOVEY DR	160-361-010	\$3,961.16	\$3,496.38
33428-1	110	11956 MUSCOVEY DR	160-361-011	\$3,961.16	\$3,785.36
33428-1	111	11944 MUSCOVEY DR	160-361-012	\$3,961.16	\$3,924.06
33428-1	112	11932 MUSCOVEY DR	160-361-013	\$3,961.16	\$3,785.36
33428-1	113	11933 KESTRAL CT	160-361-014	\$3,961.16	\$3,785.36
33428-1	114	11945 KESTRAL CT	160-361-015	\$3,961.16	\$3,496.38
33428-1	115	11957 KESTRAL CT	160-361-016	\$3,961.16	\$3,924.06
33428-1	116	11969 KESTRAL CT	160-361-017	\$3,961.16	\$3,496.38
33428-1	117	11981 KESTRAL CT	160-361-018	\$3,961.16	\$3,785.36
33428-1	118	11982 KESTRAL CT	160-361-019	\$3,961.16	\$3,496.38
33428-1	119	11970 KESTRAL CT	160-361-020	\$3,961.16	\$3,924.06
33428-1	120	11958 KESTRAL CT	160-361-021	\$3,961.16	\$3,427.02
33428-1	121	11946 KESTRAL CT	160-361-022	\$3,961.16	\$3,785.36
33428-1	122	11934 KESTRAL CT	160-361-023	\$3,961.16	\$3,427.02
33428-1	123	11935 GADWALL DR	160-361-024	\$3,961.16	\$3,785.36
33428-1	124	11947 GADWALL DR	160-361-025	\$3,961.16	\$3,427.02
33428-1	125	11959 GADWALL DR	160-361-026	\$3,961.16	\$3,924.06
33428-1	126	11971 GADWALL DR	160-361-027	\$3,961.16	\$3,785.36
33428-1	127	11983 GADWALL DR	160-361-028	\$3,961.16	\$3,496.38
33428-1	128	11984 GADWALL DR	160-361-029	\$3,961.16	\$3,496.38
33428-1	129	11972 GADWALL DR	160-361-030	\$3,961.16	\$3,785.36
33428-1	130	11960 GADWALL DR	160-361-031	\$3,961.16	\$3,427.02
33428-1	131	11948 GADWALL DR	160-361-032	\$3,961.16	\$3,924.06
33428-1	132	11936 GADWALL DR	160-361-033	\$3,961.16	\$3,496.38
33428-1	133	11937 NUTHATCH CT	160-361-034	\$3,961.16	\$3,785.36
33428-1	134	11949 NUTHATCH CT	160-361-035	\$3,961.16	\$3,427.02
33428-1	135	11961 NUTHATCH CT	160-361-036	\$4,039.67	\$4,039.66
33428-1	136	11973 NUTHATCH CT	160-361-037	\$3,961.16	\$3,496.38
33428-1	137	11985 NUTHATCH CT	160-361-038	\$3,961.16	\$3,785.36
33428-1	138	6025 PEREGRINE DR	160-361-039	\$3,961.16	\$3,924.06

Total Parcels	138
Total Taxable Parcels	138
Total Maximum Annual Special Tax	\$547,582.24
Total Assigned Special Tax	\$507,340.56