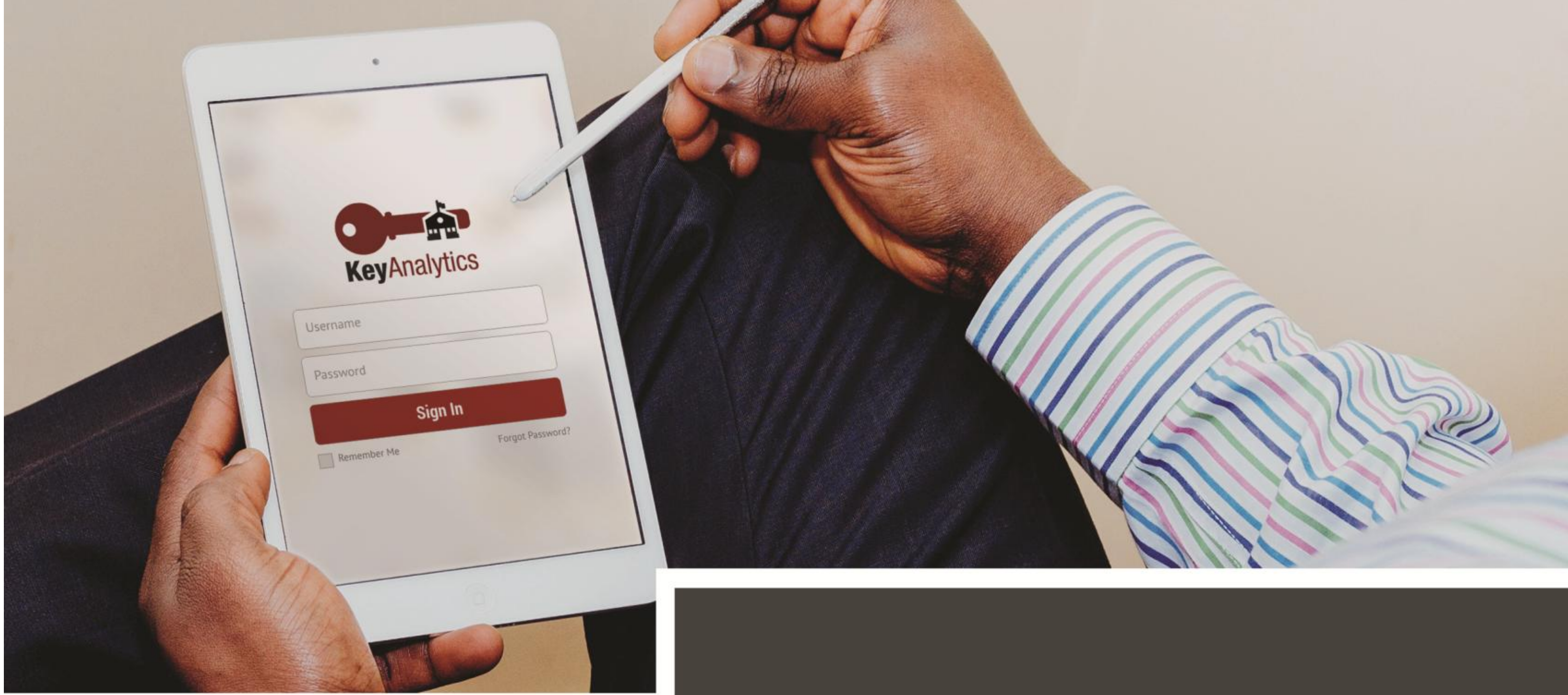


Community Facilities District No. 15 Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Jurupa Unified School District

2025 / 2026

KeyAnalytics

A division of California Financial Services

District Administration

Dr. Trenton Hansen, Superintendent
Paula Ford, Assistant Superintendent, Business Services
Jurupa Unified School District
4850 Pedley Road
Jurupa Valley, CA 92509
T. (951) 360-4157

Fiscal Agent

Zions Bancorporation, National Association
707 Wilshire Boulevard, Suite 5000
Los Angeles, CA 90017

Special Tax Administrator

KeyAnalytics
27201 Puerta Real, Suite 260
Mission Viejo, CA 92691
T. (949) 282-1077

Special Assessment Questions
T. (877)575-0265
taxinfo@calschools.com

Bond Counsel

Nixon Peabody, LLP
One California Plaza, 300 S Grand Avenue, Suite 4100
Los Angeles, CA 90071
T. (213) 629-6000

Table of Contents

Introduction

Community Facilities District No. 15 ("CFD No. 15") 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. 15 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. 15 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, Fiscal Agent Agreement, dated December 1, 2021, by and 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. 15 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. 15.

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. 15 for Fiscal Year 2024/2025.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 15 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. 15.

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. 15 and the Bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 15 is located along the west side of Wineville Avenue between Limonite Avenue and Bellegrave Avenue, in the southwestern portion of the City of Jurupa Valley ("City") within the County of Riverside ("County"). For reference, the boundary map of CFD No. 15 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 15 was formed and established by the School District on November 16, 2015, 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. 15, and a landowner election at which the qualified electors of CFD No. 15 authorized CFD No. 15 to incur bonded indebtedness in an amount not to exceed $14,000,000 and approved the levy of Annual Special Taxes.

CFD No. 15 was also formed in connection with a School Facilities Funding and Mitigation Agreement, dated October 5, 2015 (the "Mitigation Agreement"), by and between the School District, APV Investments PA 16, LLC, Bellatera Investments PA 16, LLC, Boomer Investments PA 16, LLC and Shelina Investments PA 16, LLC (collectively, the "Owner") and Lennar Homes of California Inc. (the "Developer"). In addition, CFD No. 15 may also finance the acquisition or construction of certain sewer and water facilities, connection fees, master plan sewer 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 dated as of July 13, 2015, by and among the School District, the Developer and the Water District. CFD No. 15 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 dated as of October 1, 2015, by and among the School District, the Owner, the Developer and JARPD.

The table below provides information related to the formation of CFD No. 15.

Board Actions Related to Formation of CFD No. 15

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	October 5, 2015	2016/25
Resolution of Necessity	November 16, 2015	2016/29
Resolution of Formation	November 16, 2015	2016/28
Resolution Calling Election	November 16, 2015	2016/30
Ordinance Levying Special Taxes	December 7, 2015	2016/02

A Notice of Special Tax Lien was recorded in the real property records of the County on November 24, 2015, as Document No, 2015-0514628, on all property within CFD No. 15.

C. Bonds

1. Special Tax Bonds, 2016 Series A

On December 15, 2016, the Special Tax Bonds, 2016 Series A of the Jurupa Unified School District Community Facilities District No. 15 ("2016 Bonds") were issued in the amount of $6,510,000. The 2016 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated December 1, 2016 ("2016 FAA"), and the Act. The 2016 Bonds were issued to fund the Authorized Facilities of CFD No. 15, fund a reserve fund for the 2016 Bonds, pay capitalized interest on the 2016 Bonds and pay the costs of issuing the 2016 Bonds. For more information regarding the use of the 2016 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

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 $8,001,090.65. 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 2016 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. 10, 12, and 13, 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. 15 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. 15 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.	11 Units	$3,513.56 per Unit	$38,649.16
Developed Property	2,801 Sq. Ft. to 3,000 Sq. Ft.	13 Units	$3,802.70 per Unit	49,435.10
Developed Property	3,001 Sq. Ft. to 3,200 Sq. Ft.	17 Units	$3,813.22 per Unit	64,824.74
Developed Property	3,201 Sq. Ft. to 3,400 Sq. Ft.	0 Units	$3,918.36 per Unit	0.00
Developed Property	3,401 Sq. Ft. to 3,600 Sq. Ft.	19 Units	$4,023.50 per Unit	76,446.50
Developed Property	3,601 Sq. Ft. to 3,800 Sq. Ft.	0 Units	$4,149.68 per Unit	0.00
Developed Property	3,801 Sq. Ft. to 4,000 Sq. Ft.	21 Units	$4,275.86 per Unit	89,793.06
Developed Property	> 4,000 Sq. Ft.	25 Units	$4,538.72 per Unit	113,468.00
Undeveloped Property	N/A	0.00 Acres	$0.00 per Acre	0.00
Total		**106 Units**		**$432,616.56**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 15, 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. 15
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	$399,670.80	0	$399,670.80	$0.00	0.00%	$0.00	0.00%
2021/2022	407,664.50	2	403,972.14	3,692.36	0.91%	0.00	0.00%
2022/2023	415,817.38	1	411,454.90	4,362.48	1.05%	0.00	0.00%
2023/2024	424,133.76	1	422,037.75	2,096.01	0.49%	2,096.01	0.49%
2024/2025	432,616.56	1	428,340.70	4,275.86	0.99%	4,275.86	0.99%

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 2021 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 15.

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
Administrative Expense Fund	4777914I	$38,257.19
Redemption Fund	4777914B	66,292.39
School Facilities Account	4777914E	0.00
Special Tax Fund	4777914A	197,645.41
Surplus Fund	4777914S	123.58
Stabilization Fund	4777914T	43,942.00
Total		**$346,260.57**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 15 are limited based on the restrictions as described within the 2021 FAA. The table on the following page presents the sources and uses of all funds and accounts for CFD No. 15 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	430,505.87
Transfer from Authority Surplus Fund	42,617.67
Investment Earnings	6,525.38
Total	**$479,648.92**
Uses	
Interest Payments	($273,551.25)
Principal Payments	(119,000.00)
Authorized Facilities	0.00
Transfer to Fund 49 Resource 9415	(51,290.26)
Administrative Expenses	(24,002.00)
Total	**($467,843.51)**

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. 15 can only be used to fund the "Authorized Facilities" as outlined at the time of formation. The following is an excerpt taken from the CFD Report to establish CFD No. 15 which describes the Authorized Facilities.

> The Facilities proposed to be financed by the CFD include but are not limited to those K-12 school sites, preschool facilities, school facilities, any facilities needed to accommodate the educational programs provided by the School 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 the CFD and also includes costs associated with the maintenance and operations of school facilities in accordance with the Act, the payment of fees to be paid to and/or for improvements to be constructed, owned, operated or maintained by Jurupa Area Recreation and Park District ("JARPD"), including, but not limited to, park facilities, and the payment of fees to be paid to and/or for improvements to be constructed, owned,

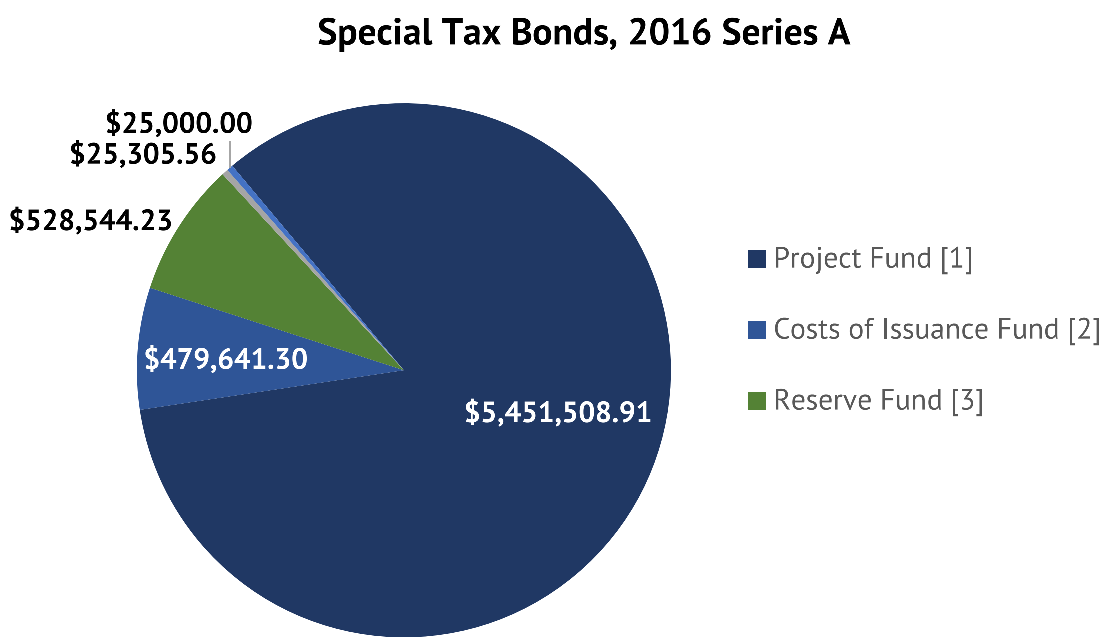
operated or maintained by Jurupa Community Services District ("JCSD"), including, but not limited to, sewer and water facilities.

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, the CFD and bond trustee or fiscal agent related to the CFD, 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, 2016 Series A

1. Bond Proceeds

In accordance with the 2016 FAA, the total bond proceeds of $6,510,000 were deposited into the funds and accounts as shown in the graph below.



[1] $1,776,868.91 was deposited in the Project School Facilities Account, $2,278,620.00 was deposited in the Project Park District Account, and $1,396,020.00 was deposited in the Project Services District Account.

[2] Total amount includes the Underwriter's Discount of $96,022.50 and the Net Original Issue Discount of $158,618.80. The actual amount deposited in the Cost of Issuance Fund was $225,000.00.

[3] Deposit from 2016 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 2016 Bonds.

[4] Deposit for capitalized interest on the 2016 Bonds through March 1, 2017.

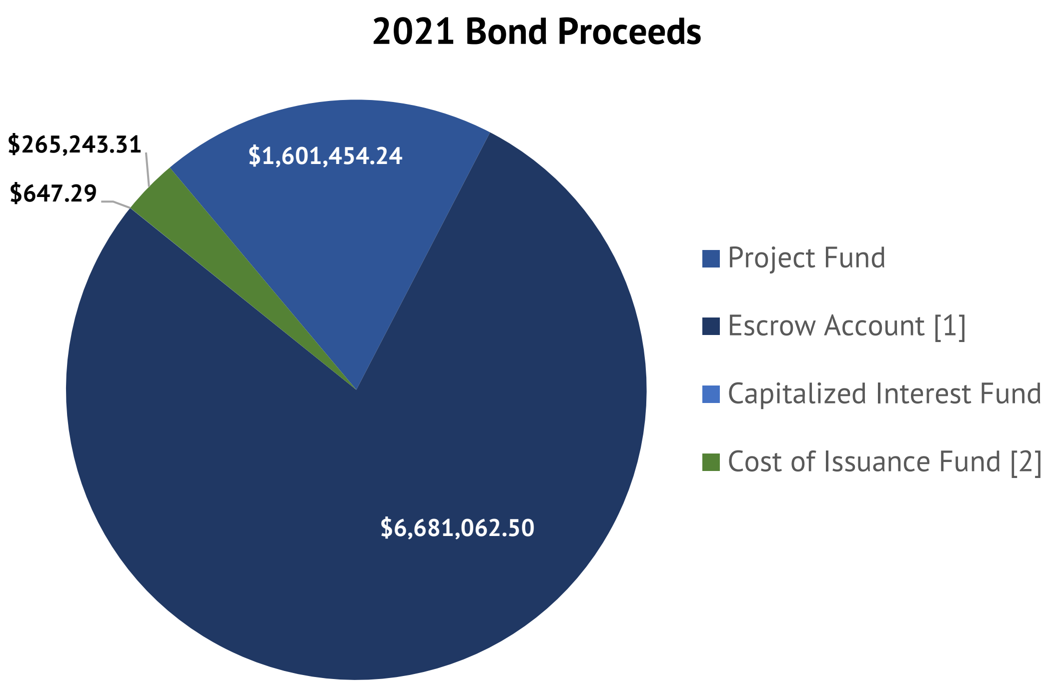
2. Construction Funds and Accounts

All construction funds generated from the issuance of the 2016 Bonds have been expended on the Authorized Facilities 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 $8,001,090.65 and $547,316.69 of funds on hand from the Reserve Fund from the 2016 Bonds was deposited into the funds and accounts as shown in the graph below.



[1] Funds to redeem in full the 2016 Bonds on March 1, 2022.

[2] The total amount includes the Cost of Issuance of $210,963.31, the Underwriter's Discount of $54,280.00.

2. Construction Funds and Accounts

The construction funds generated for school and park facilities from the issuance of the 2021 Bonds were deposited into the School District Facilities Account and Park District Facilities Account, respectively. As of March 1, 2024, 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. 15 for prior years.

D. Special Taxes

CFD No. 15 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. 15 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	$1,248,758.63	
Previously Expended	(1,050,658.26)	
Balance as of July 1, 2024		**$198,100.37**
Accruals		$433,909.84
Special Tax Receipts	$430,505.87	
Investment Earnings	3,403.97	
Expenditures		($434,364.80)
Transfer to Redemption Fund	($396,419.35)	
Transfer to Surplus Fund	(8,653.97)	
Transfer to Administrative Expense Fund	(29,291.48)	
Balance as of June 30, 2025		**$197,645.41**

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		**$0.00**
Previously Accrued	$128,876.79	
Previously Expended	(84,935.12)	
Previously Expended		**$43,941.67**
Accruals		$42,617.67
Transfer from Authority Surplus Fund	$42,617.67	
Expenditures		($42,617.34)
Transfer to Surplus Fund	($42,617.34)	
Expenditures		**$43,942.00**

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	$115,525.10	
Previously Expended	(115,506.52)	
Previously Expended		**$18.58**
Accruals		$51,395.26
Interest Earnings	$123.95	
Transfer from Stabilization Fund	42,617.34	
Transfer from Special Tax Fund	8,653.97	
Expenditures		($51,290.26)
Transfer to Fund 49 Resource 9415	($51,290.26)	
Expenditures		**$123.58**

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 9415 (CFD No. 15)

Balance as of October 9, 2019		**$0.00**
Previously Accrued	$543,188.49	
Previously Expended	0.00	
Balance as of July 1, 2024		**$543,188.49**
Accruals		$215,681.92
Transfer from Surplus Special Tax Fund	$51,290.26	
Investment Earnings [1]	164,391.66	
Expenditures		$0.00
Balance as of June 30, 2025		**$758,870.41**

[1] Investment earnings are based on interest earned on all funds on deposit in Fund 9415, and is not limited to Special Taxes.

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 15 based on the financial obligations for Fiscal Year 2025/2026.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 15 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. 15. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2025/2026.

Special Tax Requirement for CFD No. 15

Fiscal Year 2024/2025 Remaining Sources		**$309,911.80**
Balance of Special Tax Fund	$197,645.41	
Balance of Redemption Fund	66,292.39	
Balance of Stabilization Fund	43,942.00	
Anticipated Special Taxes	2,032.00	
Fiscal Year 2025/2026 Remaining Obligations		**($309,911.80)**
September 1, 2025 Interest Payment	($135,713.55)	
September 1, 2025 Principal Payment	(131,000.00)	
Direct Construction of Authorized Facilities	(43,198.25)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year Obligations		**($441,269.16)**
Administrative Expense Budget	($29,877.29)	
Anticipated Special Tax Delinquencies [1]	(641.47)	
March 1, 2026 Interest Payment	(133,375.20)	
September 1, 2026 Interest Payment	(133,375.20)	
September 1, 2026 Principal Payment	(144,000.00)	
Direct Construction of Authorized Facilities	0.00	
Fiscal Year 2025/2026 Special Tax Requirement		**$441,269.16**

[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	$13,300.00
Consultant/Trustee Expenses	11,447.96
County Tax Collection Fees	129.33
Contingency for Legal	5,000.00
Total Expenses	**$29,877.29**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 15 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. 15.

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 Parcels were created on or before January 1 of the prior Fiscal Year. Building Permits have been issued for 106 Units by the City within CFD No. 15. According to the County Assessor, all property zoned for residential development within CFD No. 15 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 15.

Fiscal Year 2025/2026
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2016/2017	Residential Property	56
2017/2018	Residential Property	50
Total		**106**

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. 15 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. 15 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.	11 Units	$3,583.82 per Unit	$39,422.02
Developed Property	2,801 Sq. Ft. to 3,000 Sq. Ft.	13 Units	$3,878.76 per Unit	50,423.88
Developed Property	3,001 Sq. Ft. to 3,200 Sq. Ft.	17 Units	$3,889.48 per Unit	66,121.16
Developed Property	3,201 Sq. Ft. to 3,400 Sq. Ft.	0 Units	$3,996.72 per Unit	0.00
Developed Property	3,401 Sq. Ft. to 3,600 Sq. Ft.	19 Units	$4,103.98 per Unit	77,975.62
Developed Property	3,601 Sq. Ft. to 3,800 Sq. Ft.	0 Units	$4,232.68 per Unit	0.00
Developed Property	3,801 Sq. Ft. to 4,000 Sq. Ft.	21 Units	$4,361.38 per Unit	91,588.98
Developed Property	> 4,000 Sq. Ft.	25 Units	$4,629.50 per Unit	115,737.50
Undeveloped Property	N/A	0.00 Acres	$0.00 per Acre	0.00
Total		**106 Units**		**$441,269.16**

https://calschools.sharepoint.com/cfs/unregulated/jurupa/development revenue/cfd admin/cfd no. 15/fy 2025-26/jurupa usd_cfd15_fy20252026_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF
COMMUNITY FACILITIES DISTRICT NO. 15
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. 15 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 2016/2017 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 the 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. 15 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 may 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 October 5, 2015 by and among the School District, Lennar Homes of California, Inc., APV Investments PA 16, LLC, Bellatera Investments PA 16, LLC, Boomer investments PA, 16, LLC and Shellina Investments PA 16, 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 unified school district organized and existing 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 may not 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 hotels and motels.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2016/2017, 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 2016/2017
Assigned Annual Special Taxes for
Developed Property

Land Use Class	Building Square Footage	Assigned Annual Special Tax
1	< 2,801 sq. ft.	$2,998.79 per Unit
2	2,801 – 3,000 sq. ft.	$3,245.58 per Unit
3	3,001 – 3,200 sq. ft.	$3,254.55 per Unit
4	3,201 – 3,400 sq. ft.	$3,344.29 per Unit
5	3,401 – 3,600 sq. ft.	$3,434.03 per Unit
6	3,601 – 3,800 sq. ft.	$3,541.72 per Unit
7	3,801 – 4,000 sq. ft.	$3,649.41 per Unit
8	> 4,000 sq. ft.	$3,873.76 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 $20,363.23 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, 2017, 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, 2017, 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 2016/2017 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. <u>Changes to a Final Map</u>

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. <u>Increase in the Backup Annual Special Tax</u>

Each July 1, commencing the July 1, 2017, the Backup Annual Special Tax for each Lot of Developed Property within a 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 2016/2017 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 abbreviations above have the following meanings:

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

3. <u>Special Tax Prepayment Procedures and Limitations</u>

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, indenture 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. <u>Partial Prepayment Times and Conditions</u>

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 its 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 abreviations 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 Tax collected from Developed Property exceed 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 2058/2059. However, the Special Tax may cease to be levied in an earlier Fiscal Year if the Board had 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 17.99 ("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 1 year 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) or an adjustment shall be made for the amount due for any prior Fiscal Year 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

2015-0461510 78/98
ORIGINAL

Prepared by:
Dolinka Group LLC

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 15 OF THE JURUPA UNIFIED SCHOOL DISTRICT RIVERSIDE COUNTY STATE OF CALIFORNIA

(1) Filed in the office of the Clerk of the Governing Board this 8th day of October, 2015.

Clerk of the Governing Board

(2) I hereby certify that the within map showing the proposed boundaries of to Community Facilities District No. 15, Riverside County, State of California, was approved by the Governing Board at a regular meeting thereof, held on this 5th day of October, 2015 by its Resolution No. 2016/25.

Clerk of the Governing Board

(3) Filed this 21st day of October 2015, at the hour of 11:38 o'clock A.m. in Book 78 of Maps of Assessment and Community Facilities Districts at page 98 and as Instrument No. 2015-0461510 in the office of the County Recorder of Riverside County, State of California. Fee: $10.00

Deputy
County Recorder of Riverside County
Peter Aldana

Reference is hereby made to the Recorded Boundary Map for Jurupa Unified School District Community Facilities District No. 15 of the County of Riverside recorded on October 21, 2015, as Instrument Number 2015-0461510 in Book 78 at Pages 98 - 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

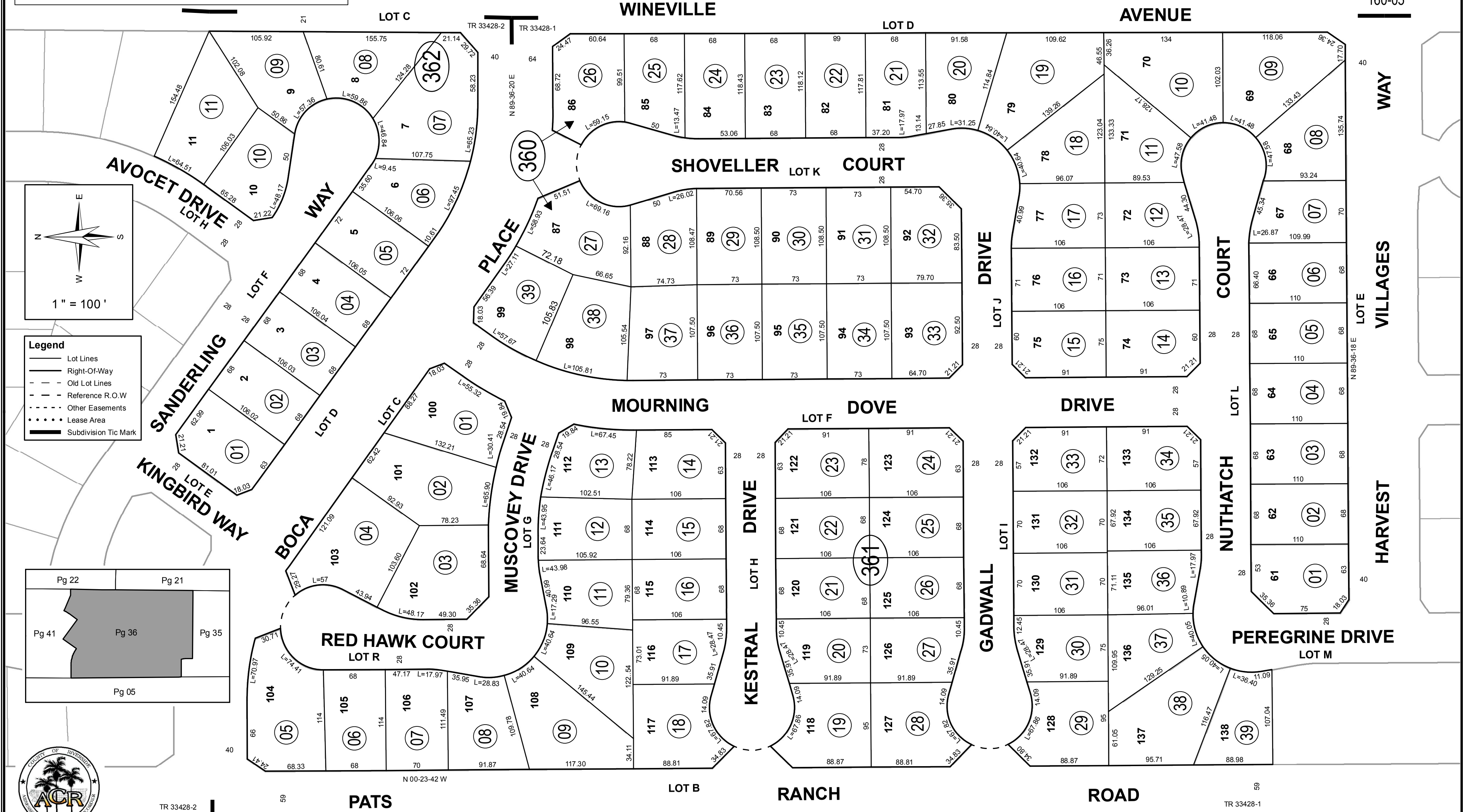
Assessor’s Parcel Maps

SEC. 17, 18, 19, 20, T.2S., R.6W.
CITY OF EASTVALE, CITY OF JURUPA VALLEY
160
MAP INDEX 1 OF 1
1 " = 1,200 '
N
S
E
W
SAN BERNARDINO COUNTY
Bk 156
Bk 159
Bk 161
Bk 164
Bk 152
Bk 157
CANTU-GALLEANO
RANCH
RD.
AVE
HAMAL AVE
WY
RIGEL
RD
ECLIPSE
JURUPA
DR
CANYON
TRAIL
BELLEGRAVE
SULPHUR
PARK CENTER DR.
INTERSTATE
15
HAMNER
LIMONITE
PATS
WINEVILLE
OCASA
DEL SUR DR
AURORA
CROWN
LUCRETIA
BIG DIPPER DR
58TH
SKY COUNTRY DR
ETIWANDA
SUNNY
CIR
Date
Old Number
New Number
12/31/1899
19-20
21-22
10/25/2019
02
51
Nov 2019
Bree Diaz
ASSESSOR'S MAP BK160
Riverside County, Calif.

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.

POR. W1/2 W1/2 SEC. 19 T.2S., R.6W.

TRA 028-029



Map Reference *
MB 441/56 - 63 TRACT MAP NO. 33428-1
MB 445/100-106 TRACT MAP NO. 33428-2

ASSESSOR'S MAP BK160 PG.42
Riverside County, Calif.

jasantos

Jan 2016

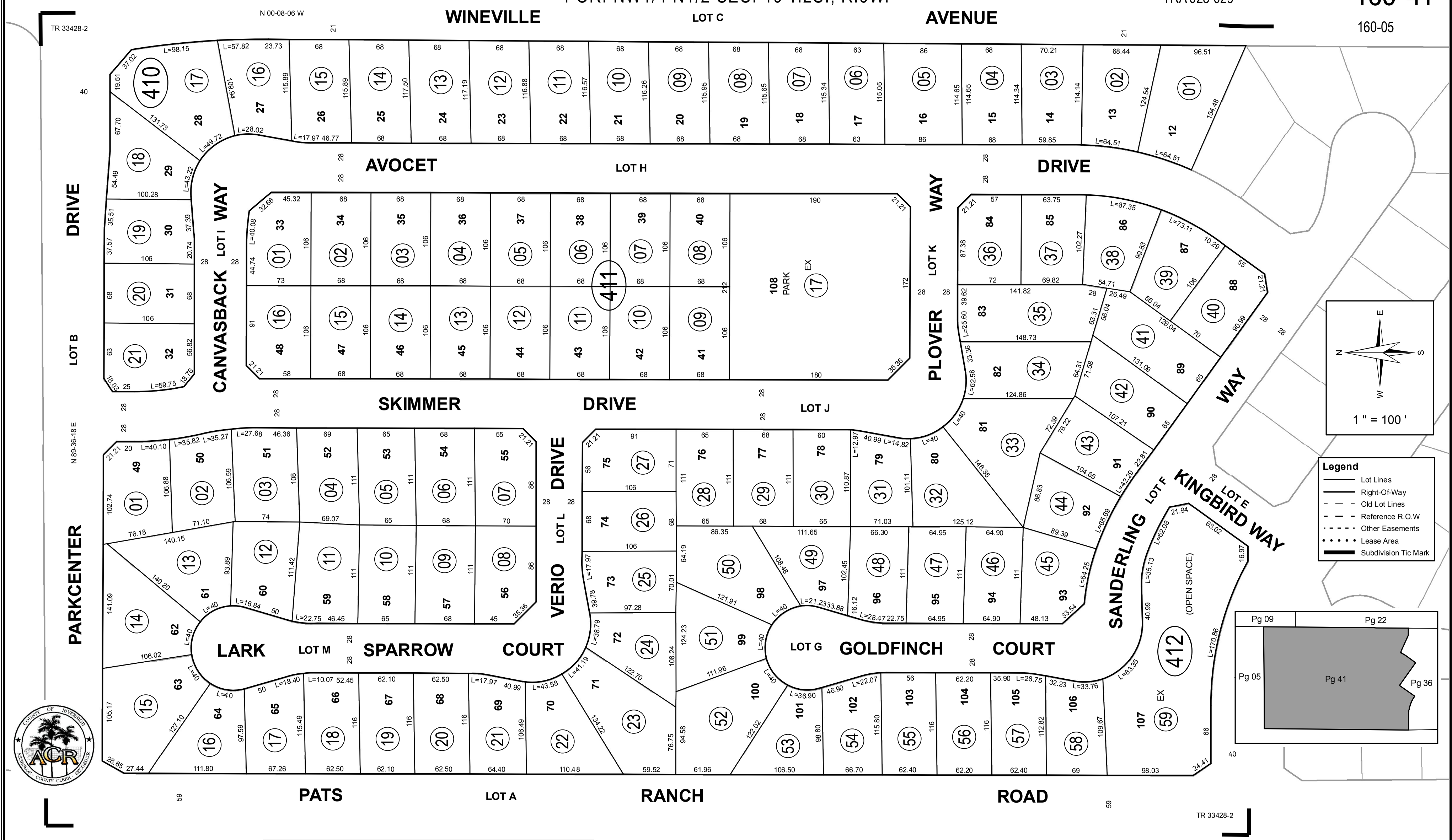
Date *	Old Number *	New Number
12/29/2015	PG.5	362-1-11

POR. NW1/4 N1/2 SEC. 19 T.2S., R.6W.

TRA 028-029

160-41

160-05



ASSESSOR'S MAP BK160 PG.41
Riverside County, Calif.

jasantos

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.

Map Reference *

MB 445/100 - 106 TRACT MAP NO. 33428-2

Jan 2016

Exhibit D

2021 Special Tax Revenue Refunding Bonds

Debt Service Schedule

Jurupa Unified School District
Community Facilities District No. 15
2021 Special Tax Revenue Refunding Bonds Debt Service Schedule

Period	2021 Special Tax Revenue Refunding Bonds		
	Principal	Interest	Debt Service
2022	$171,090.65	$208,675.12	$379,765.77
2023	108,000.00	279,531.00	387,531.00
2024	119,000.00	275,675.40	394,675.40
2025	131,000.00	271,427.10	402,427.10
2026	144,000.00	266,750.40	410,750.40
2027	158,000.00	261,609.60	419,609.60
2028	172,000.00	255,969.00	427,969.00
2029	186,000.00	249,828.60	435,828.60
2030	202,000.00	243,188.40	445,188.40
2031	218,000.00	235,977.00	453,977.00
2032	235,000.00	228,194.40	463,194.40
2033	252,000.00	219,804.90	471,804.90
2034	271,000.00	210,808.50	481,808.50
2035	290,000.00	201,133.80	491,133.80
2036	310,000.00	190,780.80	500,780.80
2037	331,000.00	179,713.80	510,713.80
2038	353,000.00	167,897.10	520,897.10
2039	376,000.00	155,295.00	531,295.00
2040	400,000.00	141,871.80	541,871.80
2041	426,000.00	127,591.80	553,591.80
2042	452,000.00	112,383.60	564,383.60
2043	479,000.00	96,247.20	575,247.20
2044	508,000.00	79,146.90	587,146.90
2045	538,000.00	61,011.30	599,011.30
2046	569,000.00	41,804.70	610,804.70
2047	602,000.00	21,491.40	623,491.40
Total	**$8,001,090.65**	**$4,783,808.62**	**$12,784,899.27**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

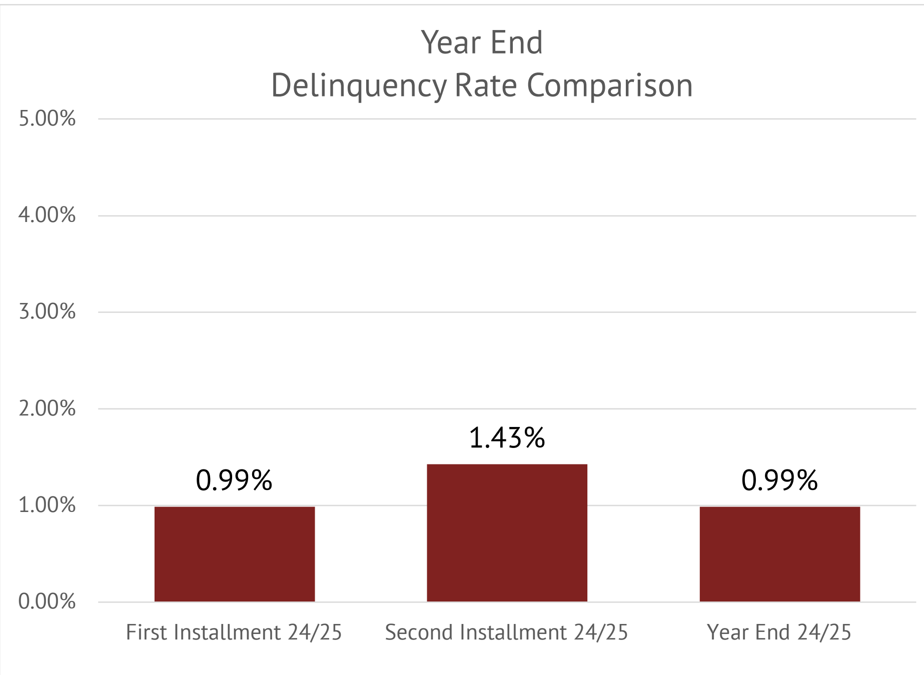
Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 15

Summary

Year End

Total Taxes Due June 30, 2025	**$432,616.56**
Amount Paid	**$428,340.70**
Amount Remaining to be Collected	**$4,275.86**
Number of Parcels Delinquent	**1**
Delinquency Rate	**0.99%**



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 Threshol	**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. 15

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	$399,670.80	0	$399,670.80	$0.00	0.00%	$0.00	0.00%
2021/2022	407,664.50	2	403,972.14	3,692.36	0.91%	0.00	0.00%
2022/2023	415,817.38	1	411,454.90	4,362.48	1.05%	0.00	0.00%
2023/2024	424,133.76	1	422,037.75	2,096.01	0.49%	2,096.01	0.49%
2024/2025	432,616.56	1	428,340.70	4,275.86	0.99%	4,275.86	0.99%

Historical Delinquency Rate

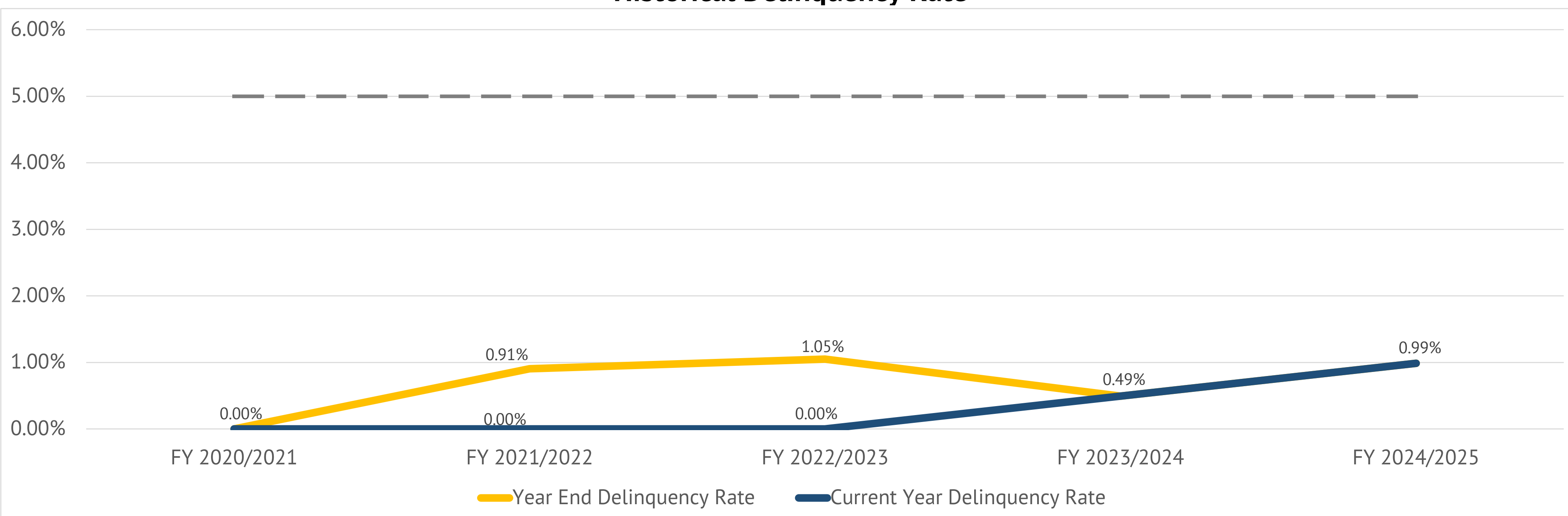


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 15 (2021 Special Tax Revenue Refunding Bonds)

Subfund: 4777914A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$6,584.55	$1,242,174.08	$0.00	($1,050,658.26)	$0.00	$198,100.37			BEGINNING BALANCE
07-01-2024	$799.53					$198,899.90		Interest	Interest Earnings
08-01-2024	$827.72					$199,727.62		Interest	Interest Earnings
08-15-2024		$4,197.17				$203,924.79		Deposit	Special Tax Deposit
08-26-2024				($195,948.49)		$7,976.30		Transfer Out	Transfer To 4777914B Redemption Fund
09-03-2024	$677.67					$8,653.97		Interest	Interest Earnings
10-01-2024	$33.08					$8,687.05		Interest	Interest Earnings
11-01-2024	$32.70					$8,719.75		Interest	Interest Earnings
11-01-2024				($8,653.97)		$65.78		Transfer Out	Transfer To 4777914S Surplus Fund
12-02-2024	$0.23					$66.01		Interest	Interest Earnings
01-02-2025	$0.23					$66.24		Interest	Interest Earnings
01-29-2025		$236,702.60				$236,768.84		Deposit	Special Tax Deposit
02-03-2025	$77.80					$236,846.64		Interest	Interest Earnings
02-24-2025				($134,970.86)		$101,875.78		Transfer Out	Transfer To 4777914B Redemption Fund
02-24-2025				($65,500.00)		$36,375.78		Transfer Out	Transfer To 4777914B Redemption Fund
03-03-2025	$611.68					$36,987.46		Interest	Interest Earnings
04-01-2025	$123.52					$37,110.98		Interest	Interest Earnings
04-22-2025				($29,291.48)		$7,819.50		Transfer Out	Transfer To 4777914I Admin Exp Fd
05-01-2025	$91.42					$7,910.92		Interest	Interest Earnings
05-27-2025		$189,606.10				$197,517.02		Deposit	Special Tax Deposit
06-02-2025	$128.39					$197,645.41		Interest	Interest Earnings
	$3,403.97	$430,505.87	$0.00	($434,364.80)	$0.00	($454.96)			DATE RANGE BALANCE
Subfund Total	**$9,988.52**	**$1,672,679.95**	**$0.00**	**($1,485,023.06)**	**$0.00**	**$197,645.41**	**Total for 4777914A - Special Tax Fund**		

Subfund: 4777914B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$1,816.69	$0.00	$963,962.28	$0.00	($905,134.47)	$60,644.50			BEGINNING BALANCE
07-01-2024	$244.71					$60,889.21		Interest	Interest Earnings
08-01-2024	$253.39					$61,142.60		Interest	Interest Earnings
08-26-2024			$195,948.49			$257,091.09		Transfer In	Transfer From 4777914A Special Tax Fund for debt service payable 9-1-24
09-03-2024					($137,837.70)	$119,253.39	Cede & Co	Debt Service Interest	Debt Service Interest
09-03-2024					($119,000.00)	$253.39	Cede & Co	Debt Service Principal	Debt Service Principal
09-03-2024	$408.39					$661.78		Interest	Interest Earnings
10-01-2024	$70.45					$732.23		Interest	Interest Earnings
11-01-2024	$2.76					$734.99		Interest	Interest Earnings
12-02-2024	$2.59					$737.58		Interest	Interest Earnings
01-02-2025	$2.60					$740.18		Interest	Interest Earnings
02-03-2025	$2.51					$742.69		Interest	Interest Earnings
02-24-2025			$65,500.00			$66,242.69		Transfer In	Transfer From 4777914A Special Tax Fund
02-24-2025			$134,970.86			$201,213.55		Transfer In	Transfer From 4777914A Special Tax Fund
03-03-2025					($135,713.55)	$65,500.00	Cede & Co	Debt Service Interest	Debt Service Interest
03-03-2025	$110.90					$65,610.90		Interest	Interest Earnings
04-01-2025	$248.77					$65,859.67		Interest	Interest Earnings

Subfund: 4777914B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
05-01-2025	$212.62					$66,072.29		Interest	Interest Earnings
06-02-2025	$220.10					$66,292.39		Interest	Interest Earnings
	$1,779.79	$0.00	$396,419.35	$0.00	($392,551.25)	$5,647.89			DATE RANGE BALANCE
Subfund Total	**$3,596.48**	**$0.00**	**$1,360,381.63**	**$0.00**	**($1,297,685.72)**	**$66,292.39**	**Total for 4777914B - Redemption Fund**		

Subfund: 4777914E - School Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$266.97	$0.00	$1,601,454.24	$0.00	($1,601,721.21)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$266.97**	**$0.00**	**$1,601,454.24**	**$0.00**	**($1,601,721.21)**	**$0.00**	**Total for 4777914E - School Facilities Account**		

Subfund: 4777914I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$1,610.84	$0.00	$83,739.08	$0.00	($53,599.88)	$31,750.04			BEGINNING BALANCE
07-01-2024	$128.11					$31,878.15		Interest	Interest Earnings
08-01-2024	$132.66					$32,010.81		Interest	Interest Earnings
09-03-2024	$132.10					$32,142.91		Interest	Interest Earnings
10-01-2024	$123.48					$32,266.39		Interest	Interest Earnings
10-15-2024					($8,000.00)	$24,266.39	KeyAnalytics	Professional Services	Req dtd 10-14-2024 Invoice # OC 2024-1091 FY 2024/2025 CFD Annual Base Fee
11-01-2024	$104.96					$24,371.35		Interest	Interest Earnings
12-02-2024	$85.84					$24,457.19		Interest	Interest Earnings
01-02-2025	$86.07					$24,543.26		Interest	Interest Earnings
01-17-2025					($2,350.00)	$22,193.26	Zions First National Bank	Professional Services	Req dtd 01/14/25 Fiscal Agent Services Annual Admin Fee December 2024 - November 2025 Invoice 12727
02-03-2025	$79.26					$22,272.52		Interest	Interest Earnings
02-21-2025					($272.00)	$22,000.52	Fieldman, Rolapp & Associates, Inc.	Professional Services	Req dtd 2-19-25 Inv#30347 2024/2025 SLGS Subscription Letter & Project Work
03-03-2025	$67.49					$22,068.01		Interest	Interest Earnings
04-01-2025	$73.76					$22,141.77		Interest	Interest Earnings
04-15-2025					($13,300.00)	$8,841.77	J.U.S.D.	Professional Services	Req dtd 4-11-25 2024/2025 CFD Administrative Fee
04-22-2025			$29,291.48			$38,133.25		Transfer In	Transfer From 4777914A Special Tax Fund
04-23-2025					($80.00)	$38,053.25	Fieldman, Rolapp & Associates, Inc.	Professional Services	Req dtd 4-21-25 Invoice # 30618 2024/2025 CFD General Advisory Services
05-01-2025	$76.92					$38,130.17		Interest	Interest Earnings
06-02-2025	$127.02					$38,257.19		Interest	Interest Earnings
	$1,217.67	$0.00	$29,291.48	$0.00	($24,002.00)	$6,507.15			DATE RANGE BALANCE
Subfund Total	**$2,828.51**	**$0.00**	**$113,030.56**	**$0.00**	**($77,601.88)**	**$38,257.19**	**Total for 4777914I - Administrative Expense Fund**		

Subfund: 4777914S - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$117.91	$0.00	$115,407.19	$0.00	($115,506.52)	$18.58			BEGINNING BALANCE
07-01-2024	$0.07					$18.65		Interest	Interest Earnings
08-01-2024	$0.08					$18.73		Interest	Interest Earnings
09-03-2024	$0.08					$18.81		Interest	Interest Earnings
10-01-2024	$0.07					$18.88		Interest	Interest Earnings
11-01-2024			$8,653.97			$8,672.85		Transfer In	Transfer From 4777914A Special Tax Fund
11-01-2024			$42,617.34			$51,290.19		Transfer In	Transfer From 4777914T CFD No. 15 Ref. Stabilization Fund
11-01-2024	$0.07					$51,290.26		Interest	Interest Earnings

Subfund: 4777914S - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
11-21-2024					($51,290.26)	$0.00	J.U.S.D.	Construction Costs	Disbursement of funds per Sec 4.06(B) of FA Agreement
12-02-2024	$121.17					$121.17		Interest	Interest Earnings
01-02-2025	$0.41					$121.58		Interest	Interest Earnings
02-03-2025	$0.41					$121.99		Interest	Interest Earnings
03-03-2025	$0.37					$122.36		Interest	Interest Earnings
04-01-2025	$0.41					$122.77		Interest	Interest Earnings
05-01-2025	$0.40					$123.17		Interest	Interest Earnings
06-02-2025	$0.41					$123.58		Interest	Interest Earnings
	$123.95	$0.00	$51,271.31	$0.00	($51,290.26)	$105.00			DATE RANGE BALANCE
Subfund Total	**$241.86**	**$0.00**	**$166,678.50**	**$0.00**	**($166,796.78)**	**$123.58**	**Total for 4777914S - Surplus Fund**		

Subfund: 4777914T - CFD No. 15 Ref. Stabilization Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$2,344.41	$0.00	$126,532.38	($84,935.12)	$0.00	$43,941.67			BEGINNING BALANCE
09-23-2024			$42,617.67			$86,559.34		Transfer In	Transfer From Surplus Fund
11-01-2024				($42,617.34)		$43,942.00		Transfer Out	Transfer To 4777914S Surplus Fund
	$0.00	$0.00	$42,617.67	($42,617.34)	$0.00	$0.33			DATE RANGE BALANCE
Subfund Total	**$2,344.41**	**$0.00**	**$169,150.05**	**($127,552.46)**	**$0.00**	**$43,942.00**	**Total for 4777914T - CFD No. 15 Ref. Stabilization Fund**		
Fund Total	**$19,266.75**	**$1,672,679.95**	**$3,410,694.98**	**($1,612,575.52)**	**($3,143,805.59)**	**$346,260.57**	**Total for CFD No. 15 (2021 Special Tax Revenue Refunding Bonds)**		
Grand Total	**$19,266.75**	**$1,672,679.95**	**$3,410,694.98**	**($1,612,575.52)**	**($3,143,805.59)**	**$346,260.57**	**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. 15
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33428-2	1	11882 SANDERLING WAY	160-362-001	$4,366.60	$3,583.82
33428-2	2	11870 SANDERLING WAY	160-362-002	$4,366.60	$4,103.98
33428-2	3	11858 SANDERLING WAY	160-362-003	$4,629.50	$4,629.50
33428-2	4	11846 SANDERLING WAY	160-362-004	$4,366.60	$3,583.82
33428-2	5	11834 SANDERLING WAY	160-362-005	$4,629.50	$4,629.50
33428-2	6	11822 SANDERLING WAY	160-362-006	$4,366.60	$4,361.38
33428-2	7	11810 SANDERLING WAY	160-362-007	$4,629.50	$4,629.50
33428-2	8	11805 SANDERLING WAY	160-362-008	$4,366.60	$3,889.48
33428-2	9	11817 SANDERLING WAY	160-362-009	$4,366.60	$4,361.38
33428-2	10	5796 AVOCET DR	160-362-010	$4,366.60	$4,103.98
33428-2	11	5784 AVOCET DR	160-362-011	$4,366.60	$4,361.38
33428-2	12	5772 AVOCET DR	160-410-001	$4,366.60	$3,878.76
33428-2	13	5760 AVOCET DR	160-410-002	$4,366.60	$3,889.48
33428-2	14	5748 AVOCET DR	160-410-003	$4,629.50	$4,629.50
33428-2	15	5736 AVOCET DR	160-410-004	$4,366.60	$4,361.38
33428-2	16	5724 AVOCET DR	160-410-005	$4,366.60	$4,103.98
33428-2	17	5700 AVOCET DR	160-410-006	$4,629.50	$4,629.50
33428-2	18	5688 AVOCET DR	160-410-007	$4,366.60	$3,878.76
33428-2	19	5676 AVOCET DR	160-410-008	$4,366.60	$4,361.38
33428-2	20	5664 AVOCET DR	160-410-009	$4,629.50	$4,629.50
33428-2	21	5652 AVOCET DR	160-410-010	$4,366.60	$4,103.98
33428-2	22	5640 AVOCET DR	160-410-011	$4,366.60	$4,361.38
33428-2	23	5628 AVOCET DR	160-410-012	$4,366.60	$3,878.76
33428-2	24	5616 AVOCET DR	160-410-013	$4,629.50	$4,629.50
33428-2	25	5604 AVOCET DR	160-410-014	$4,366.60	$4,103.98
33428-2	26	5592 AVOCET DR	160-410-015	$4,366.60	$3,878.76
33428-2	27	5580 AVOCET DR	160-410-016	$4,629.50	$4,629.50
33428-2	28	5568 AVOCET DR	160-410-017	$4,366.60	$3,889.48
33428-2	29	11811 CANVASBACK WAY	160-410-018	$4,366.60	$3,889.48
33428-2	30	11823 CANVASBACK WAY	160-410-019	$4,366.60	$4,103.98
33428-2	31	11835 CANVASBACK WAY	160-410-020	$4,629.50	$4,629.50
33428-2	32	11847 CANVASBACK WAY	160-410-021	$4,366.60	$3,583.82
33428-2	33	5585 AVOCET DR	160-411-001	$4,366.60	$3,583.82
33428-2	34	5597 AVOCET DR	160-411-002	$4,629.50	$4,629.50
33428-2	35	5609 AVOCET DR	160-411-003	$4,366.60	$3,889.48
33428-2	36	5621 AVOCET DR	160-411-004	$4,366.60	$4,361.38
33428-2	37	5633 AVOCET DR	160-411-005	$4,366.60	$4,103.98
33428-2	38	5645 AVOCET DR	160-411-006	$4,366.60	$3,583.82
33428-2	39	5657 AVOCET DR	160-411-007	$4,366.60	$3,889.48
33428-2	40	5669 AVOCET DR	160-411-008	$4,366.60	$4,361.38
33428-2	41	5668 SKIMMER DR	160-411-009	$4,629.50	$4,629.50
33428-2	42	5654 SKIMMER DR	160-411-010	$4,366.60	$3,583.82
33428-2	43	5642 SKIMMER DR	160-411-011	$4,366.60	$4,103.98
33428-2	44	5630 SKIMMER DR	160-411-012	$4,629.50	$4,629.50
33428-2	45	5618 SKIMMER DR	160-411-013	$4,366.60	$3,878.76
33428-2	46	5606 SKIMMER DR	160-411-014	$4,366.60	$4,103.98
33428-2	47	5594 SKIMMER DR	160-411-015	$4,366.60	$4,361.38
33428-2	48	5582 SKIMMER DR	160-411-016	$4,366.60	$3,878.76
33428-2	108	11855 PLOVER WAY	160-411-017	$0.00	$0.00
33428-2	49	5551 SKIMMER DR	160-412-001	$4,366.60	$3,889.48
33428-2	50	5563 SKIMMER DR	160-412-002	$4,366.60	$4,361.38
33428-2	51	5575 SKIMMER DR	160-412-003	$4,629.50	$4,629.50
33428-2	52	5587 SKIMMER DR	160-412-004	$4,366.60	$4,103.98

Jurupa Unified School District
Community Facilities District No. 15
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33428-2	53	5599 SKIMMER DR	160-412-005	$4,366.60	$3,878.76
33428-2	54	5611 SKIMMER DR	160-412-006	$4,629.50	$4,629.50
33428-2	55	5623 SKIMMER DR	160-412-007	$4,366.60	$3,583.82
33428-2	56	5618 LARK SPARROW CT	160-412-008	$4,366.60	$4,103.98
33428-2	57	5606 LARK SPARROW CT	160-412-009	$4,366.60	$3,878.76
33428-2	58	5594 LARK SPARROW CT	160-412-010	$4,629.50	$4,629.50
33428-2	59	5582 LARK SPARROW CT	160-412-011	$4,366.60	$3,878.76
33428-2	60	5570 LARK SPARROW CT	160-412-012	$4,629.50	$4,629.50
33428-2	61	5558 LARK SPARROW CT	160-412-013	$4,366.60	$3,889.48
33428-2	62	5546 LARK SPARROW CT	160-412-014	$4,366.60	$4,361.38
33428-2	63	5551 LARK SPARROW CT	160-412-015	$4,366.60	$3,878.76
33428-2	64	5563 LARK SPARROW CT	160-412-016	$4,366.60	$3,889.48
33428-2	65	5575 LARK SPARROW CT	160-412-017	$4,366.60	$4,361.38
33428-2	66	5587 LARK SPARROW CT	160-412-018	$4,629.50	$4,629.50
33428-2	67	5599 LARK SPARROW CT	160-412-019	$4,366.60	$4,361.38
33428-2	68	5611 LARK SPARROW CT	160-412-020	$4,629.50	$4,629.50
33428-2	69	5623 LARK SPARROW CT	160-412-021	$4,366.60	$4,103.98
33428-2	70	5635 LARK SPARROW CT	160-412-022	$4,366.60	$4,361.38
33428-2	71	11952 VERIO DR	160-412-023	$4,366.60	$4,103.98
33428-2	72	11940 VERIO DR	160-412-024	$4,366.60	$3,889.48
33428-2	73	11928 VERIO DR	160-412-025	$4,366.60	$4,361.38
33428-2	74	11916 VERIO DR	160-412-026	$4,366.60	$3,889.48
33428-2	75	11904 VERIO DR	160-412-027	$4,366.60	$4,103.98
33428-2	76	5671 SKIMMER DR	160-412-028	$4,366.60	$4,361.38
33428-2	77	5683 SKIMMER DR	160-412-029	$4,629.50	$4,629.50
33428-2	78	5695 SKIMMER DR	160-412-030	$4,366.60	$3,583.82
33428-2	79	5707 SKIMMER DR	160-412-031	$4,366.60	$4,103.98
33428-2	80	5719 SKIMMER DR	160-412-032	$4,366.60	$3,889.48
33428-2	81	11888 PLOVER WAY	160-412-033	$4,366.60	$4,361.38
33428-2	82	11872 PLOVER WAY	160-412-034	$4,366.60	$3,878.76
33428-2	83	11860 PLOVER WAY	160-412-035	$4,629.50	$4,629.50
33428-2	84	5729 AVOCET DR	160-412-036	$4,366.60	$3,889.48
33428-2	85	5741 AVOCET DR	160-412-037	$4,366.60	$3,583.82
33428-2	86	5763 AVOCET DR	160-412-038	$4,366.60	$4,103.98
33428-2	87	5775 AVOCET DR	160-412-039	$4,629.50	$4,629.50
33428-2	88	5787 AVOCET DR	160-412-040	$4,366.60	$3,583.82
33428-2	89	11875 SANDERLING WAY	160-412-041	$4,629.50	$4,629.50
33428-2	90	11887 SANDERLING WAY	160-412-042	$4,366.60	$3,878.76
33428-2	91	11899 SANDERLING WAY	160-412-043	$4,366.60	$4,361.38
33428-2	92	11911 SANDERLING WAY	160-412-044	$4,366.60	$3,889.48
33428-2	93	5728 GOLDFINCH CT	160-412-045	$4,366.60	$4,103.98
33428-2	94	5716 GOLDFINCH CT	160-412-046	$4,629.50	$4,629.50
33428-2	95	5704 GOLDFINCH CT	160-412-047	$4,366.60	$4,361.38
33428-2	96	5692 GOLDFINCH CT	160-412-048	$4,366.60	$3,878.76
33428-2	97	5680 GOLDFINCH CT	160-412-049	$4,366.60	$4,103.98
33428-2	98	5668 GOLDFINCH CT	160-412-050	$4,366.60	$3,889.48
33428-2	99	5656 GOLDFINCH CT	160-412-051	$4,366.60	$3,583.82
33428-2	100	5661 GOLDFINCH CT	160-412-052	$4,366.60	$4,361.38
33428-2	101	5673 GOLDFINCH CT	160-412-053	$4,366.60	$3,889.48
33428-2	102	5685 GOLDFINCH CT	160-412-054	$4,366.60	$4,361.38
33428-2	103	5697 GOLDFINCH CT	160-412-055	$4,629.50	$4,629.50
33428-2	104	5709 GOLDFINCH CT	160-412-056	$4,366.60	$3,889.48
33428-2	105	5721 GOLDFINCH CT	160-412-057	$4,366.60	$4,103.98

Jurupa Unified School District
Community Facilities District No. 15
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33428-2	106	5733 GOLDFINCH CT	160-412-058	$4,629.50	$4,629.50
33428-2	107	11930 SANDERLING WAY	160-412-059	$0.00	$0.00

Total Parcels	**108**
Total Taxable Parcels	**106**
Total Maximum Annual Special Tax	**$469,432.14**
Total Assigned Special Tax	**$441,269.16**