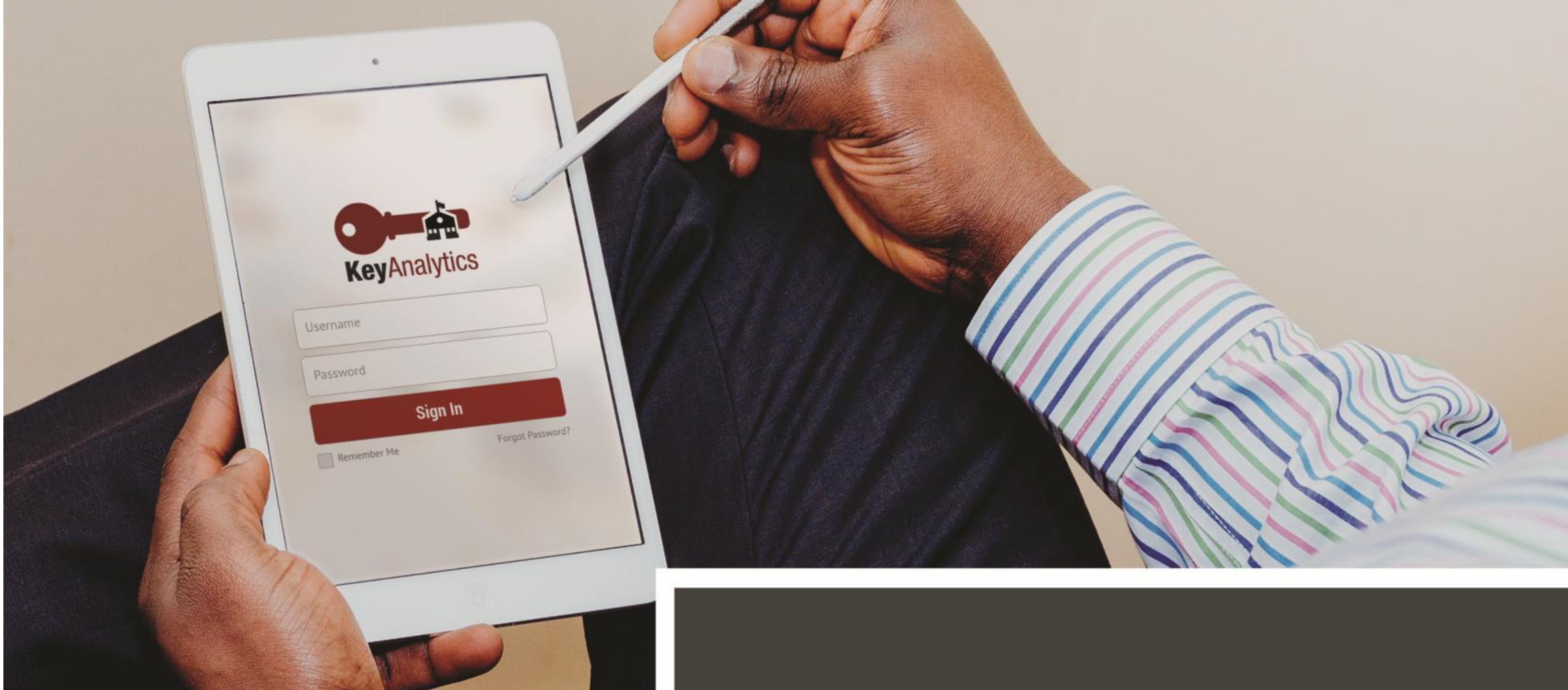

Community Facilities District No. 3 Annual Special Tax Report

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

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
propertytax@calschools.com

Bond Counsel

Nixon Peabody, LLC
1 Embarcadero Center
San Francisco, CA 94111

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Introduction

Community Facilities District No. 3 ("CFD No. 3") 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. 3 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. 3 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 July 1, 2002, 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. 3 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. 3.

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. 3 for Fiscal Year 2024/2025.

Section V –Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 3 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. 3.

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 Minimum Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 3 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 3 consists of two non-contiguous areas totaling approximately 124.7 gross acres in the County of Riverside ("County"). Area A of CFD No. 3 is located on the west side of Pedley Road and south of Mission Boulevard. Area B of CFD No. 3 is located south of Galena Street, between Bain Street and Rutile Street. For reference, the boundary map of CFD No. 3 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 3 was formed and established by the School District on April 15, 2002 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. 3, and a landowner election at which the qualified electors of CFD No. 3 authorized CFD No. 3 to incur bonded indebtedness in an amount not to exceed $5,000,000 and approved the levy of Annual Special Taxes.

CFD No. 3 was also formed in connection with a School Facilities Mitigation Agreements, dated September 26, 2001, and October 9, 1998 (collectively, the "Mitigation Agreements"), by and between the School District, Pedley Mission LLC and 28808, LLC (collectively, the "Developers").

The table below provides information related to the formation of CFD No. 3.

Board Actions Related to Formation of CFD No. 3

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	March 4, 2002	2002/39
Resolution to Incur Bonded Indebtedness	March 4, 2002	2002/40
Resolution of Formation	April 15, 2002	2002/47
Resolution of Necessity	April 15, 2002	2002/48
Resolution Calling Election	April 15, 2002	2002/49

A Notice of Special Tax Lien was recorded in the real property records of the County on April 16, 2002, as Document No. 2002-196912 and amended on June 5, 2002, as Document No. 2002-303845 on all property within CFD No. 3.

C. Bonds

1. Special Tax Bonds, 2002 Series A

On July 24, 2002, the Special Tax Bonds, 2002 Series A of the Jurupa Unified School District Community Facilities District No. 3 ("2002 Bonds") were issued in the amount of $1,730,000. The 2002 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated July 1, 2002 ("FAA"), and the Act. The 2002 Bonds were issued to fund the Authorized Facilities of CFD No. 3, fund a reserve fund for the 2002 Bonds, and fund capitalized interest on the 2002 Bonds through March 1, 2003 and pay the costs of issuing the 2002 Bonds. For more information regarding the use of the 2002 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

II. Fiscal Year 2024/2025 Annual Special Tax

Each Fiscal Year, CFD No. 3 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	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Developed Property	166 Units	$1,545.36 per Unit	$256,529.76
Undeveloped Property	0.00 Acres	$0.00 per Acre	0.00
Total	**166 Units**		**$256,529.76**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 3, as of June 30, 2025, for Fiscal Year 2024/2025 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 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. 3

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	$236,991.56	1	$236,277.73	$713.83	0.30%	$0.00	0.00%
2021/2022	241,732.52	3	238,091.97	3,640.55	1.51%	0.00	0.00%
2022/2023	246,566.44	2	245,081.10	1,485.34	0.60%	0.00	0.00%
2023/2024	251,499.96	0	251,499.96	0.00	0.00%	0.00	0.00%
2024/2025	256,529.76	0	256,529.76	0.00	0.00%	0.00	0.00%

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 2002 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 3.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2002 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 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
Administration Expense Fund	4777878I	$34,330.26
Interest Account	4777878B	143.70
Principal Account	4777878C	0.05
Reserve Fund	4777878D	49,003.24
Special Tax Fund	4777878A	326,167.90
Total		**$409,645.15**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 3 are limited based on the restrictions as described within the FAA. The table below presents the sources and uses of all funds and accounts for CFD No. 3 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 FAA.

Fiscal Year 2024/2025
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	256,301.95
Investment Earnings	12,744.33
Total	**$269,046.28**
Uses	
Interest Payments	($33,593.75)
Principal Payments	(135,000.00)
Authorized Facilities	0.00
Transfer to Fund 49 Resource 9403	(63,862.18)
Administrative Expenses	(25,000.00)
Total	**($257,455.93)**

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

The School Facilities Mitigation Agreements outlined the school facilities to be funded by CFD No. 3. School facilities include elementary school, middle school, and high school facilities to serve students generated from the Units constructed within the boundaries of CFD No. 3. A description of Authorized Facilities is listed below:

1. Elementary School Facilities

Means the planning, constructing, leasing, and/or purchasing of elementary school sites and buildings, as well as furniture, technology and equipment with a useful life of at least five (5) years.

2. Middle School Facilities

Means the planning, constructing, leasing, and/or purchasing of middle school sites and buildings, as well as furniture, technology, and equipment with a useful life of at least five (5) years.

3. High School Facilities

Means the planning, constructing, leasing, and/or purchasing of high school sites and buildings, as well as furniture, technology, and equipment with a useful life of at least five (5) years.

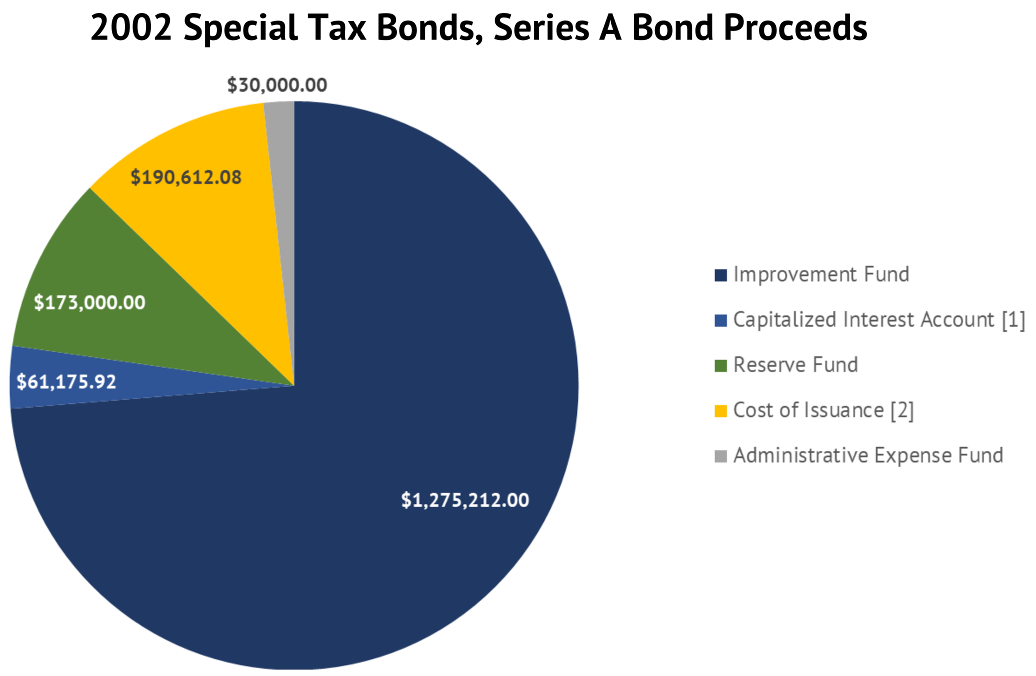
4. Other

Means all other authorized school facilities with a useful life of at least five (5) years, including, but not limited to, administrative and central support facilities, interim housing, and transportation facilities needed by the School District to serve the student population to be generated as a result of development of the property within CFD No. 3.

B. Special Tax Bonds, 2002 Series A

1. Bond Proceeds

In accordance with the FAA, the total bond proceeds of $1,730,000 were deposited into the funds and accounts as shown in the graph below.



[1] Reflects capitalized interest on the 2002 Bonds through March 1, 2003.

[2] This amount includes the Underwriter's Discount of $51,900.00. The actual amount deposited into the Cost of Issuance Account was $132,712.08.

2. Construction Funds and Accounts

The construction funds generated for school facilities from the issuance of the 2002 Bonds were deposited into the Improvement Fund. As of July 1, 2011, the Improvement Fund containing Bond proceeds was closed and all funds were expended. For an accounting of accruals and expenditures within this account, refer to the Administration Reports of CFD No. 3 for prior years.

C. Special Taxes

CFD No. 3 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 FAA. The table below presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 3 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2002 Bonds. For an accounting of accruals and expenditures within this account prior to July 1, 2025, please refer to the Administration Reports of CFD No. 3 for prior years.

Special Tax Fund

Balance as of July 1, 2024		**$204,611.27**
Accruals		$397,479.01
Special Tax Deposits	$256,301.95	
Investment Earnings	5,148.79	
Transfer from Interest Account	99,575.33	
Transfer from Principal Account	36.40	
Transfer from Administrative Expense Fund[1]	36,416.54	
Expenditures		($275,922.38)
Transfer to the Interest Account	($18,906.14)	
Transfer to the Principal Account	(135,000.00)	
Transfer to the Administrative Expense Fund	(58,154.06)	
Transfer to Fund 49 Resource 9403	(63,862.18)	
Balance as of June 30, 2025		**$326,167.90**

[1] Represents excess Administrative Expense Funds transferred back to the Special Tax Fund to be utilized on Authorized Facilities.

D. 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 9403 (CFD No. 3)

Balance as of October 9, 2019		**$0.00**
Previously Accrued	$1,270,097.68	
Previously Expended	0.00	
Balance as of July 1, 2024		**$1,270,097.68**
Accruals		$120,884.47
Transfer from Special Tax Fund	$63,862.18	
Investment Earnings [1]	57,022.29	
Expenditures		$0.00
Balance as of June 30, 2025		**$1,390,982.15**

[1] Investment earnings are based on interest earned on all funds on deposit in Fund 9403, and is not limited to Special Taxes.

V. Minimum Annual Special Tax

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 3 based on the financial obligations for Fiscal Year 2025/2026.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 3 are calculated in accordance and pursuant to the RMA. Pursuant to the FAA, any amounts not required to pay Administrative Expenses and Debt Service on the 2002 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 3. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2025/2026.

Minimum Annual Special Tax Requirement for CFD No. 3

Fiscal Year 2024/2025 Remaining Sources		**$330,800.91**
Balance of Special Tax Fund	$326,167.90	
Balance of Interest Account	143.70	
Balance of Principle Account	0.05	
Anticipated Special Taxes	4,489.26	
Fiscal Year 2024/2025 Remaining Obligations		**($330,800.91)**
September 1, 2025 Interest Payment	($14,687.50)	
September 1, 2025 Principal Payment	(145,000.00)	
Direct Construction of Authorized Facilities	(171,113.41)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2025/2026 Obligations		**($261,659.16)**
Administrative Expense Budget	($30,000.00)	
Anticipated Special Tax Delinquencies [1]	0.00	
March 1, 2026 Interest Payment	(10,156.25)	
September 1, 2026 Interest Payment	(10,156.25)	
September 1, 2026 Principal Payment	(155,000.00)	
Direct Construction of Authorized Facilities	(56,346.66)	
Fiscal Year 2025/2026 Minimum Annual Special Tax Requirement		**$261,659.16**

[1] Assumes the Fiscal Year 2024/2025 delinquency rate of 0.00%.

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	$15,750.00
Consultant/Trustee Expenses	9,100.73
County Tax Collection Fees	149.27
Contingency for Legal	5,000.00
Total Expenses	**$30,000.00**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 3 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. 3.

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 and are associated with a Lot.

Building Permits have been issued for 166 Units by the City within CFD No. 3. According to the County Assessor, all property zoned for residential development within CFD No. 3 has been built and completed. The table below summarizes the Special Tax classification for the Units and they year they were initially classified as Developed within CFD No. 3.

Fiscal Year 2025/2026
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2002/2003	Developed Property	106
2003/2004	Developed Property	55
2004/2005	Developed Property	4
2005/2006	Developed Property	1
Total		**166**

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 Minimum Annual Special Tax Requirement.

Based on the Minimum Annual Special Tax Requirement listed in Section V, CFD No. 3 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. 3 can be found on the table below.

Fiscal Year 2025/2026
Annual Special Tax Levy

Tax Class/Land Use	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
Developed Property	166 Units	$1,576.26 per Unit	$261,659.16
Undeveloped Property	0.00 Acres	$0.00 per Acre	0.00
Total	**166 Units**		**$261,659.16**

https://calschools.sharepoint.com/cfs/unregulated/jurupa/development revenue/cfd admin/cfd no. 3/fy 2025-26/jurupa usd_cfd3_fy20252026_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 3 OF JURUPA UNIFIED SCHOOL DISTRICT

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes of Jurupa Unified School District ("School District") Community Facilities District ("CFD") No. 3. An Annual Special Tax shall be levied on and collected in CFD No. 3 each Fiscal Year, in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 3, 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

The terms hereinafter set forth have the following meanings:

"Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map or as calculated from the applicable Assessor's Parcel Map by the Board.

"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 CFD No. 3 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the expenses of collecting delinquencies, the administration of Bonds, the payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 3, and costs otherwise incurred in order to carry out the authorized purposes of CFD No. 3.

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

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 3.

"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 below.

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

"Board" means the Board of Education of Jurupa Unified School District, or its designee, acting as the Legislative Body of CFD No. 3.

"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 Special Taxes have been pledged.

"Building Permit" means a permit for the construction of one or more Units. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

"CFD No. 3" means Community Facilities District No. 3 established by the School District under the Act.

"County" means the County of Riverside.

"Developed Property" means all Assessor’s Parcels of Taxable Property for which Building Permits 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 and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

"Exempt Property" means all Assessor’s Parcels designated as being exempt from Special Taxes in Section I.

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

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

"Lot" means an individual legal lot created by a Final Map for which a Building Permit could be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, that can be levied by CFD No. 3 in any Fiscal Year on any Assessor’s Parcel.

"Minimum Annual 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 of CFD No. 3, (iii) the costs associated with the release of funds from an escrow account, and (iv) any amount required to establish or replenish any reserve funds established in association with the Bonds, less (v) any amount available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, or trust agreement.

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

"Proportionately" means that the ratio of the actual Annual Special Tax levy to the applicable Special Tax is equal for all applicable Assessor's Parcels.

"Special Tax" means any of the special taxes authorized to be levied by CFD No. 3 pursuant to the Act.

"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.

"Unit" means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, beginning with Fiscal Year 2001-02, each Assessor's Parcel shall be classified as Taxable Property or Exempt Property. In addition, each Fiscal Year, beginning with Fiscal Year 2001-02, each Assessor's Parcel of Taxable Property shall be further classified as Developed Property or Undeveloped Property.

SECTION C
MAXIMUM SPECIAL TAXES

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property in any Fiscal Year shall be the amount determined by the greater of (i) the application of the Assigned Annual Special Tax or (ii) the application of the Backup Annual Special Tax.

2. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property in any Fiscal Year shall be the amount determined by the application of the Assigned Annual Special Tax.

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

The Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property for Fiscal Year 2001-02 shall be $980.00 per Unit. Each Fiscal Year thereafter, commencing with Fiscal Year 2002-03, the Assigned Annual Special Tax for Developed Property shall be increased by two percent (2.0%) of the amount in effect the prior Fiscal Year.

2. Undeveloped Property

The Assigned Annual Special Tax applicable to an Assessor's Parcel of Undeveloped Property for Fiscal Year 2001-02 shall be $6,776.00 per acre of Acreage. For each Fiscal Year thereafter, commencing with Fiscal Year 2002-03, the Assigned Annual Special Tax for Undeveloped Property shall be increased by two percent (2.0%) of the amount in effect in the prior Fiscal Year.

SECTION E
BACKUP ANNUAL SPECIAL TAXES

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. In each Fiscal Year, the Backup Annual Special Tax rate for Developed Property within a Final Map shall be the rate per Lot calculated according to the following formula:

$$B = \frac{U \times A}{L}$$

The terms above have the following meanings:

B	=	Backup Annual Special Tax per Lot in each Fiscal Year
U	=	Assigned Annual Special Tax per acre of Acreage for Undeveloped Property
A	=	Acreage of Taxable Property in such Final Map, as determined by the Board pursuant to Section I
L	=	Lots in the Final Map

Notwithstanding the foregoing, if all or any portion of the Final Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Map area that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified Final Map area prior to the change or modification.

2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the Board.

3. 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 which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified Final Map area for all remaining Fiscal Years in which the Special Tax may be levied.

SECTION F
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2001-02 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If the sum of the amounts collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall additionally levy an Annual Special Tax Proportionately on each Assessor’s Parcel of Undeveloped Property up to the Assigned Annual Special Tax applicable to each such Assessor’s Parcel to satisfy the Minimum Annual Special Tax Requirement.

Step Three: If the sum of the amounts collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then 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 the Backup Annual Special Tax to satisfy the Annual Special Tax Requirement.

SECTION G
PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be prepaid in full, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor’s Parcel at the time the Annual Special Tax obligation would be prepaid. The Prepayment Amount for an Assessor’s Parcel eligible for prepayment shall be determined as described below.

The Prepayment Amount for each applicable Assessor's Parcel shall be calculated according to the following formula (capitalized terms defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance
plus	Administrative Fee
<u>less</u>	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the date of prepayment, the Prepayment Amount shall be calculated as follows:

1. For Assessor’s Parcels of Developed Property, compute the sum of the Assigned Annual Special Taxes and the Backup Annual Special Taxes applicable to the Assessor’s Parcel. For Assessor’s Parcels of Undeveloped Property, compute the sum of the Assigned Annual Special Taxes and the Backup Annual Special Taxes applicable to the Assessor’s Parcel as though it was already designated as Developed Property, based upon the Building Permit issued for that Assessor’s Parcel.

2. For each Assessor’s Parcel of Developed Property or Undeveloped Property to be prepaid, (a) divide the sum of the Assigned Annual Special Taxes computed pursuant to paragraph 1 for such Assessor's Parcel by the sum of the estimated Assigned Annual Special Taxes applicable to all Assessor’s Parcels of Developed

Property at build out, as reasonably determined by the Board, and (b) divide the sum of Backup Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the sum of the estimated Backup Annual Special Taxes applicable to all Assessor's Parcels of Developed Property at build out, as reasonably determined by the Board.

3. Multiply the larger quotient computed pursuant to paragraph 2 by the amount of outstanding Bonds. The product is the "Bond Redemption Amount."

4. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the outstanding Bonds to be redeemed with the proceeds of the Bond Redemption Amount. This product is the "Redemption Premium."

5. Compute the amount needed to pay interest on the Bond Redemption Amount, the Redemption Premium, and the Reserve Fund Credit (see step 9) to be redeemed with the proceeds of the Prepayment Amount until the earliest call date for the outstanding Bonds.

6. Estimate the amount of interest earnings to be derived from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the earliest call date for the outstanding Bonds.

7. Subtract the amount computed pursuant to paragraph 6 from the amount computed pursuant to paragraph 5. This difference is the "Defeasance."

8. Estimate the administrative fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption. This amount is the "Administrative Fee."

9. Calculate the "Reserve Fund Credit" as the lesser of: (a) the expected reduction in the applicable reserve requirements, if any, associated with the redemption of outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirements in effect after the redemption of outstanding Bonds as a result of the prepayment from the balance in the applicable reserve funds on the prepayment date. Notwithstanding the foregoing, if a surety bond or other instrument satisfies the reserve fund requirement at the time of the prepayment, then no Reserve Fund Credit shall be given. Notwithstanding the foregoing, the Reserve Fund Credit shall in no event be less than 0.

10. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Defeasance, and the Administrative Fee, less the Reserve Fund Credit.

With respect to an Annual Special Tax obligation that is prepaid pursuant to this Section G, the Board shall indicate in the records of CFD No. 3 that there has been a prepayment of the Annual

Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act within thirty (30) days of receipt of such prepayment to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Taxes shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, 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, as reasonably determined by the Board.

SECTION H
TERMINATION OF SPECIAL TAX

Annual Special Taxes shall be levied for a period of twenty eight (28) Fiscal Years after the last series of Bonds has been issued, as determined by the Board, provided that Annual Special Taxes shall not be levied after Fiscal Year 2032-33.

SECTION I
EXEMPTIONS

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the sum of all Developed Property and Undeveloped Property to less than 24.01 acres of Acreage. Notwithstanding the above, the 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 24.01 acres of 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 24.01 acres of Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

SECTION J
APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve (12) months after having paid the first installment of the Special Tax that is disputed. A representative(s) of CFD No. 3 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).

SECTION K
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, provided, however, that CFD No. 3 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

J:\CLIENTS\JURUPA.USD\CFD_NO3\RMA_2.doc

Exhibit B

CFD Boundary Map

Use for FY 04-05
05-06
06-07

COPY 51/63

AMENDED BOUNDARIES OF
JURUPA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 3
COUNTY OF RIVERSIDE
STATE OF CALIFORNIA

(1) Filed in the office of the Clerk of the Board of Education of Jurupa Unified School District this 20th day of May, 2002.

Carolyn A. Adams
Clerk of the Board of Education

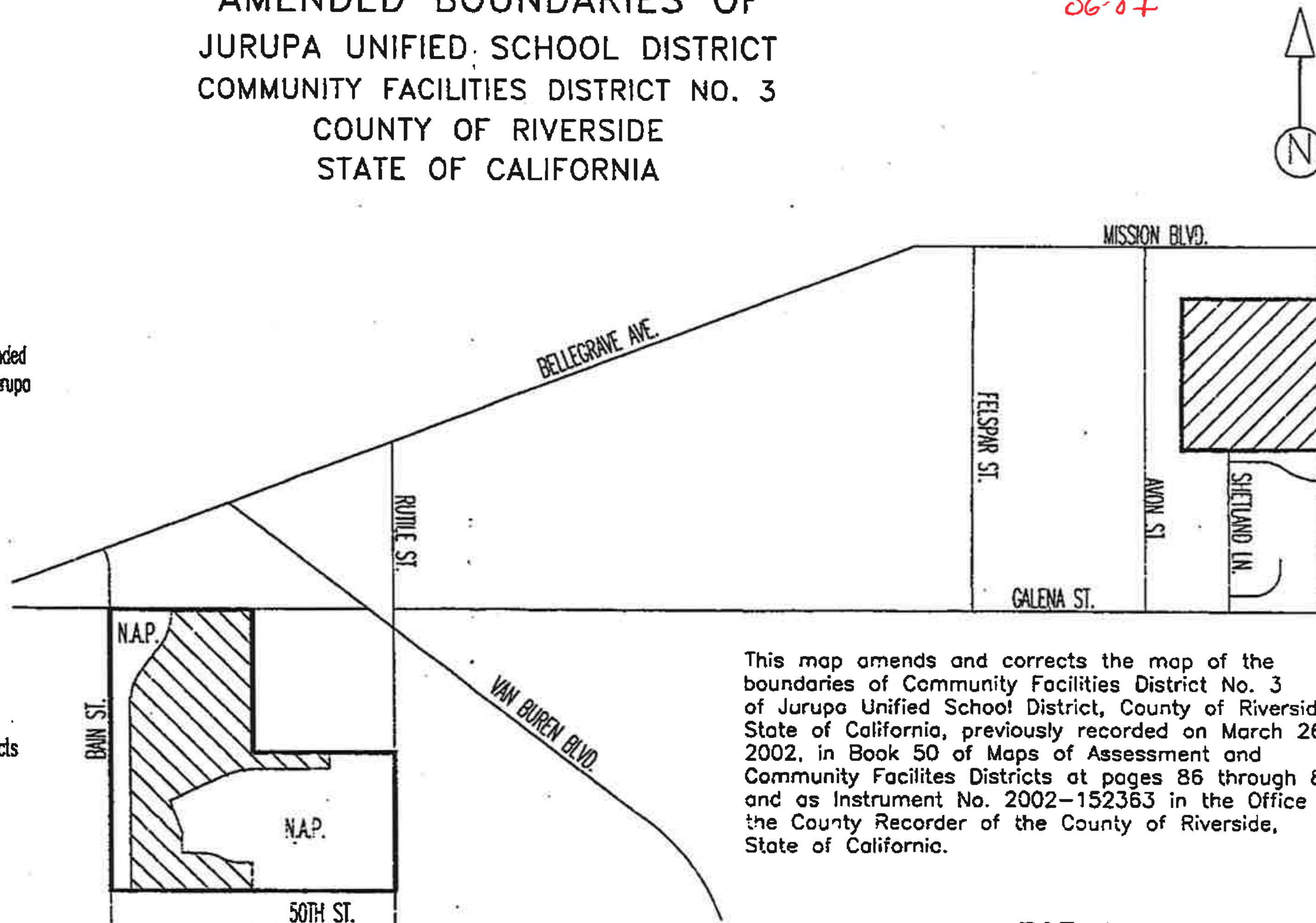
(2) I hereby certify that the within map showing the amended boundaries of Community Facilities District No. 3 of Jurupa Unified School District, Riverside County, State of California, was approved by the Board of Education of Jurupa Unified School District at a regular meeting thereof, held on the 20th day of May 2002, by its Resolution No. 02/50

Carolyn A. Adams
Clerk of the Board of Education

(3) Filed this 29th day of May, 2002, at the hour of 8 o'clock a.m, in Book 51 of Maps of Assessment and Community Facilities Districts at page 63-65 and as Instrument No. 2002-287207, in the office of the County Recorder of the County of Riverside, State of California. Fee: $0.00

County Recorder of the County of Riverside

Reference is hereby made to the Assessor maps of the County of Riverside for an exact description of the lines and dimensions of each lot and parcel.



This map amends and corrects the map of the boundaries of Community Facilities District No. 3 of Jurupa Unified School District, County of Riverside, State of California, previously recorded on March 26, 2002, in Book 50 of Maps of Assessment and Community Facilites Districts at pages 86 through 87 and as Instrument No. 2002-152363 in the Office of the County Recorder of the County of Riverside, State of California.

LEGEND

Boundaries of Community Facilities District No. 3
Area A (See Exhibit A)
Area B (See Exhibit B)

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

COPY 51/64

EXHIBIT "A"
ASSESSOR'S PARCELS OF
AREA A OF
JURUPA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 3

169-171-001
169-171-002
169-171-003
169-171-004
169-171-005
169-171-006
169-171-007
169-171-008
169-171-009
169-171-010
169-171-011
169-171-012
169-172-001
169-172-002
169-172-003
169-172-004
169-172-005
169-172-006
169-172-007
169-172-008
169-172-009
169-172-010
169-172-011
169-172-012
169-172-013
169-172-014
169-172-015
169-172-016
169-172-017
169-172-018
169-172-019
169-172-020
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169-172-028
169-172-029
169-172-030
169-172-031
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169-172-036
169-172-037
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169-172-039
169-172-040
169-172-041
169-172-042
169-172-043
169-172-044
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169-172-049
169-172 050
169-172-051
169-172-052
169-172-053
169-172-054
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169-172-056
169-172-057
169-172-058
169-172-059
169-172-060
169-172-061
169-172-062
169-172-063
169-172-064
169-172-065
169-172-066
169-172-067
169-172-068
169-172-069
169-172-070
169-172-071

EXHIBIT "B"
LEGAL DESCRIPTION OF
AREA B OF
JURUPA UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 3

THE LAND REFERRED TO IN THIS REPORT IS SITUATED IN THE STATE OF CALIFORNIA, COUNTY OF RIVERSIDE AND IS DESCRIBED AS FOLLOWS:

THOSE PORTIONS OF LOTS 4, 5 AND 6 OF JURUPA RANCHO, IN THE COUNTY OF RIVERSIDE, STATE OF CALIFORNIA, AS SHOWN BY MAP ON FILE IN BOOK 9 OF MAPS, AT PAGE 26 THEREOF, RECORDS OF SAN BERNARDINO COUNTY, CALIFORNIA, SHOWN AS PARCEL 1 ON LOT LINE ADJUSTMENT NUMBER 4366, RECORDED OCTOBER 18, 2001, AS INSTRUMENT NUMBER 01-506601, OF OFFICIAL RECORDS, DESCRIBED AS FOLLOWS:

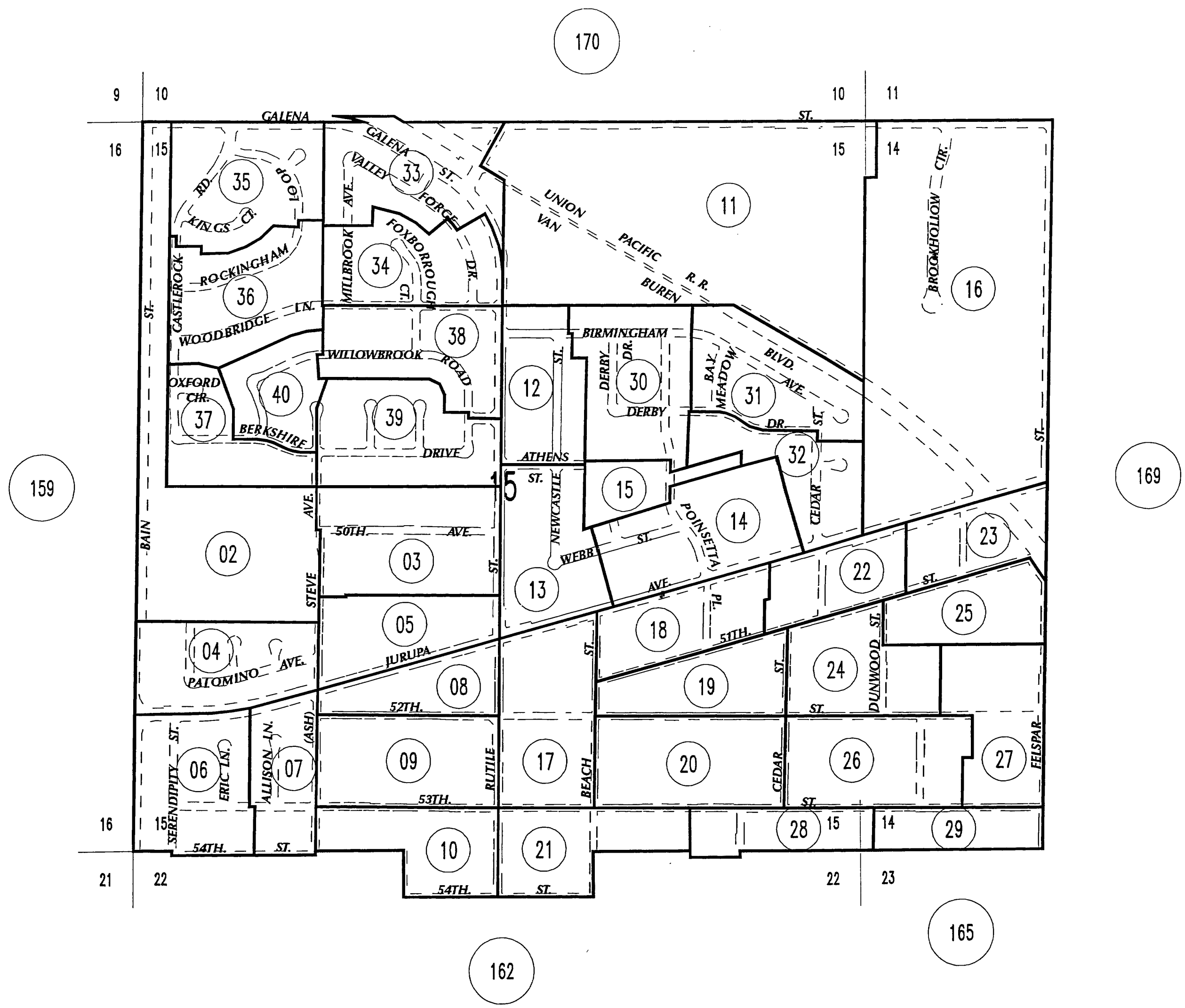
COMMENCING AT THE NORTHWEST CORNER OF SAID LOT 4; THENCE NORTH 89d 43' 06" EAST ALONG SAID NORTH LINE, A DISTANCE OF 569.99 FEET FOR THE TRUE POINT OF BEGINNING; THENCE SOUTH 00d 16' 54" EAST, A DISTANCE OF 43.93 FEET TO THE BEGINNING OF A TANGENT CURVE, CONCAVE TO THE WEST HAVING A RADIUS OF 310.00 FEET; THENCE SOUTHERLY AND SOUTHWESTERLY ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 25d 28' 42", AN ARC DISTANCE OF 137.85 FEET; THENCE SOUTH 20d 40' 00" WEST A DISTANCE OF 65.98 FEET; THENCE SOUTH 36d 58' 59" WEST, A DISTANCE OF 397.94 FEET TO THE BEGINNING OF A TANGENT CURVE, CONCAVE TO THE EAST, HAVING A RADIUS OF 378.00 FEET; THENCE SOUTHWESTERLY AND SOUTHERLY ALONG SAID CURVE, TO THE LEFT, THROUGH A CENTRAL ANGLE OF 37d 16' 28", AN ARC DISTANCE OF 245.91 FEET; THENCE SOUTH 89d 42' 30" WEST RADIAL TO SAID CURVE, A DISTANCE OF 18.00 FEET TO A POINT ON THE EAST LINE OF RIVERSIDE COUNTY WATER AND CONSERVATION DISTRICT FLOOD CONTROL RIGHT-OF-WAY, AS SHOWN ON RECORD OF SURVEY RECORDED IN BOOK 55 OF RECORD OF SURVEYS, AT PAGES 1 THROUGH 7 INCLUSIVE THEREOF, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA; THENCE SOUTH 00d 17' 29" EAST ALONG SAID RIGHT-OF-WAY, A DISTANCE OF 1810.99 FEET TO A POINT ON THE SOUTH LINE OF SAID LOT 5; THENCE NORTH 89d 45' 15" EAST ALONG SAID SOUTH LINE, A DISTANCE OF 1111.60 FEET TO THE SOUTHEAST CORNER THEREOF; THENCE NORTH 00d 16' 45" WEST, A DISTANCE OF 274.00 FEET TO A POINT THEREON; THENCE SOUTH 89d 44' 08" WEST, A DISTANCE OF 120.00 FEET TO THE BEGINNING OF A TANGENT CURVE, CONCAVE TO THE NORTH, HAVING A RADIUS OF 322.00 FEET; THENCE WESTERLY AND NORTHWESTERLY ALONG SAID CURVE, TO THE RIGHT, THROUGH A CENTRAL ANGLE OF 29d 00' 33", AN ARC DISTANCE OF 163.03 FEET TO THE BEGINNING OF A REVERSE CURVE, CONCAVE TO THE SOUTH 28d 44' 41" WEST; THENCE NORTHWESTERLY AND WESTERLY ALONG SAID CURVE TO THE LEFT THROUGH A CENTER ANGLE OF 28d 58' 10", AN ARC DISTANCE OF 216.40 FEET; THENCE SOUTH 89d 46' 32" WEST, A DISTANCE OF 158.47 FEET; THENCE NORTH 00d 13' 28" WEST, A DISTANCE OF 190.43 FEET; THENCE NORTH 20d 39' 22" WEST, A DISTANCE OF 314.70 FEET; THENCE NORTH 64d 52' 31" EAST, A DISTANCE OF 583.04 FEET; THENCE NORTH 73d 30' 48" EAST, A DISTANCE OF 120.11 FEET; THENCE NORTH 83d 07' 12" EAST, A DISTANCE OF 119.22 FEET; THENCE NORTH 89d 43' 07" EAST, A DISTANCE OF 706.48 FEET; THENCE NORTH 00d 16' 53" WEST, A DISTANCE OF 172.00 FEET TO A POINT ON THE SOUTH LINE OF TRACT NUMBER 12409-1 AS SHOWN BY MAP ON FILE IN BOOK 114 OF MAPS, AT PAGES 84 THROUGH 87 INCLUSIVE THEREOF, RECORDS OF RIVERSIDE COUNTY, CALIFORNIA; THENCE SOUTH 89d 43' 07" WEST ALONG SAID SOUTH LINE, A DISTANCE OF 718.06 FEET TO THE SOUTHWEST CORNER THEREOF; THENCE NORTH 00d 16' 39" WEST ALONG THE WEST LINE OF SAID TRACT NUMBER 12409-1, A DISTANCE OF 1278.22 FEET TO THE NORTHEAST CORNER OF SAID LOT 4; THENCE SOUTH 89d 43' 06" WEST ALONG THE NORTH LINE OF SAID LOT 4, A DISTANCE OF 722.20 FEET TO THE TRUE POINT OF BEGINNING.

Exhibit C

Assessor's Parcel Maps

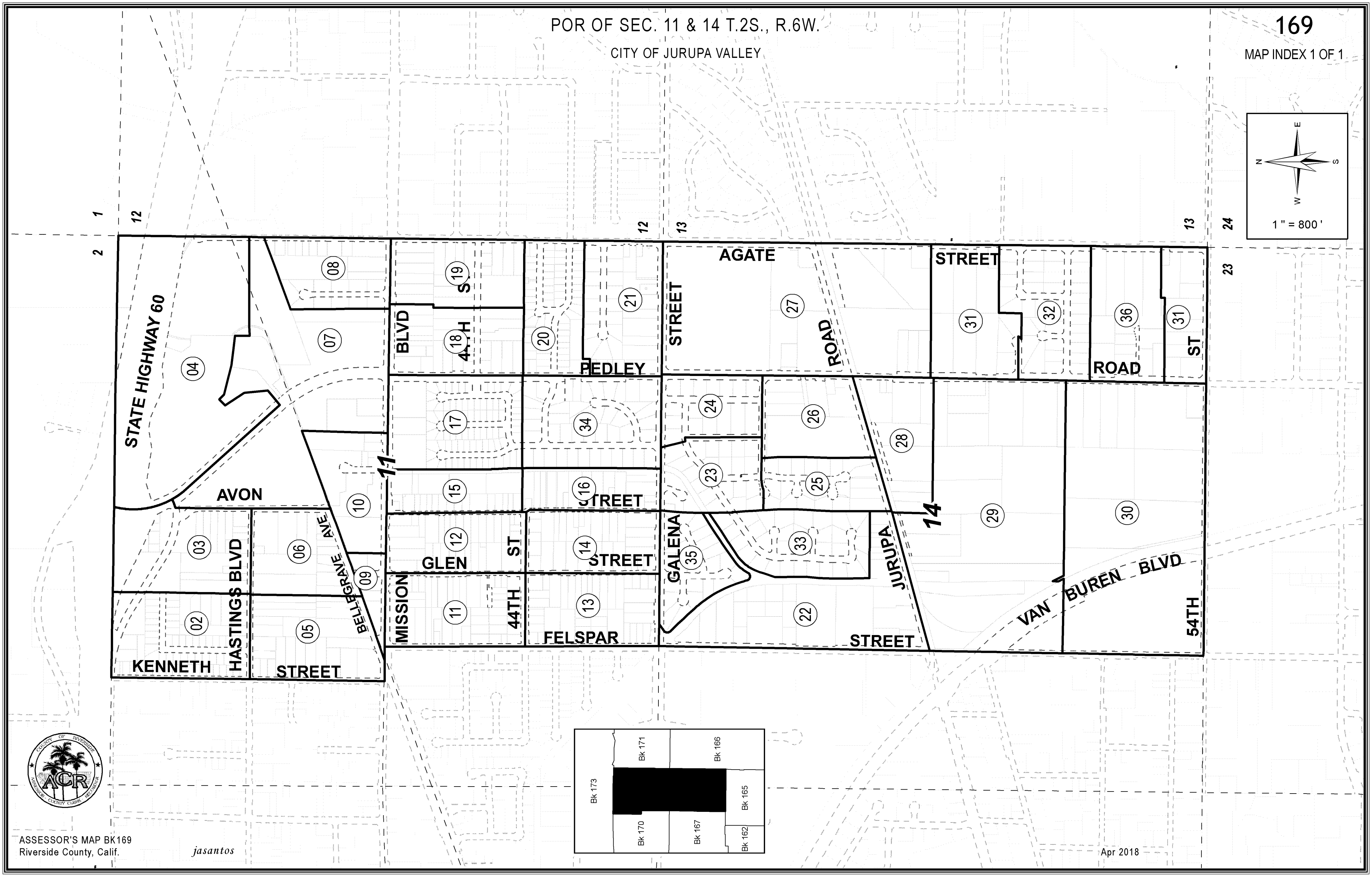
SEC.14 15 T.2S.,R.6W

1" = 800'
ANGLE = 0



JOH

Nov 2003


POR OF SEC. 11 & 14 T.2S., R.6W.
CITY OF JURUPA VALLEY
169
MAP INDEX 1 OF 1
1 " = 800 '
E
N
S
W
STATE HIGHWAY 60
AVON
KENNETH
HASTINGS BLVD
STREET
BELLEGRAVE AVE
MISSION
GLEN
ST
44TH
FELSPAR
STREET
BLVD
44TH
PEDLEY
STREET
AGATE
ROAD
GALENA
JURUPA
STREET
ROAD
ST
VAN BUREN BLVD
54TH
11
14
02
03
04
05
06
07
08
09
10
11
12
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17
18
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20
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27
28
29
30
31
32
33
34
35
36
Bk 171
Bk 166
Bk 173
Bk 165
Bk 170
Bk 167
Bk 162
ASSESSOR'S MAP BK169
Riverside County, Calif.
jasantos
Apr 2018

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.

NOV 0 4 2004

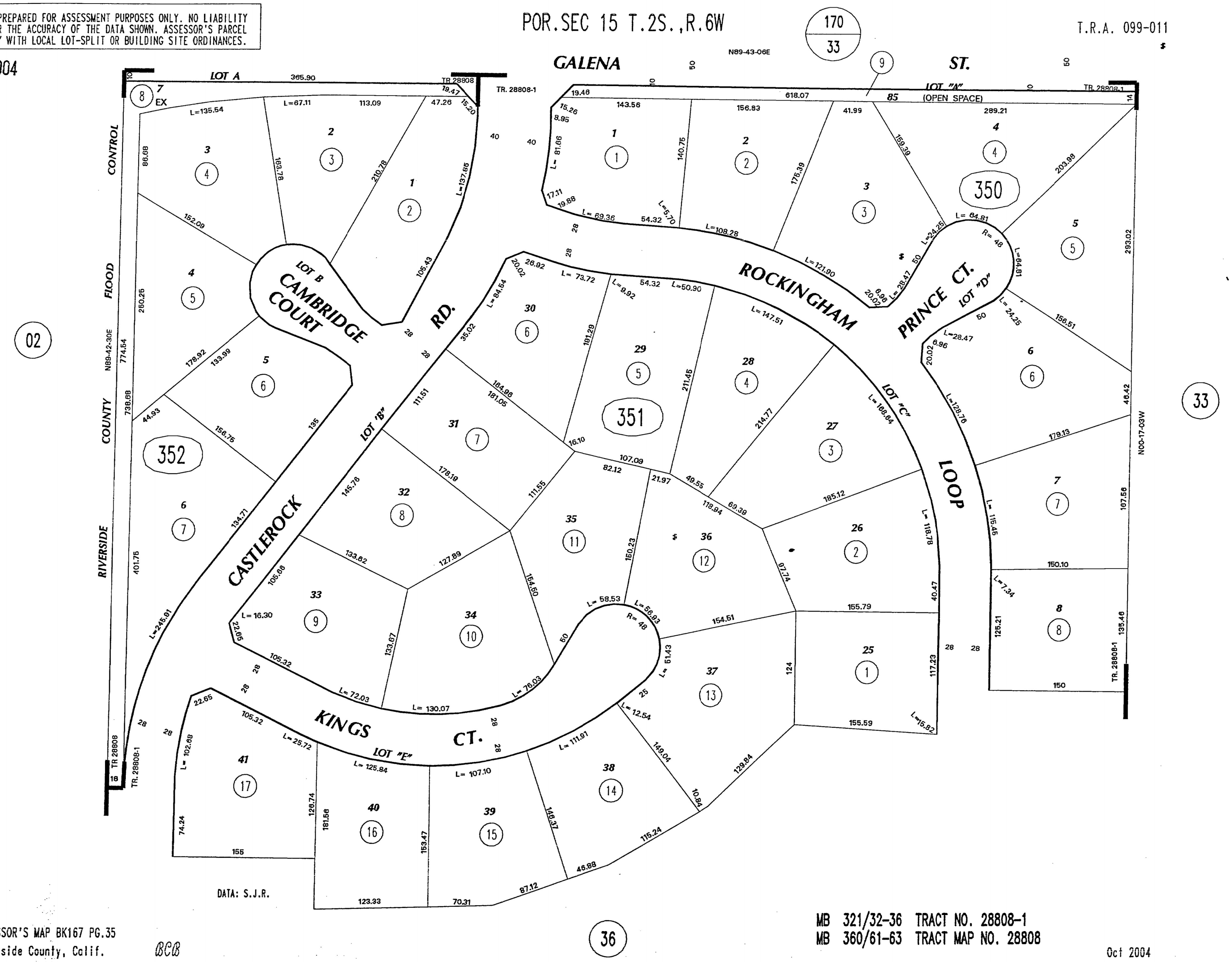
POR. SEC 15 T.2S., R.6W

T.R.A. 099-011

167-35

167-02

1" = 100'
ANGLE = 0



DATA: S.J.R.

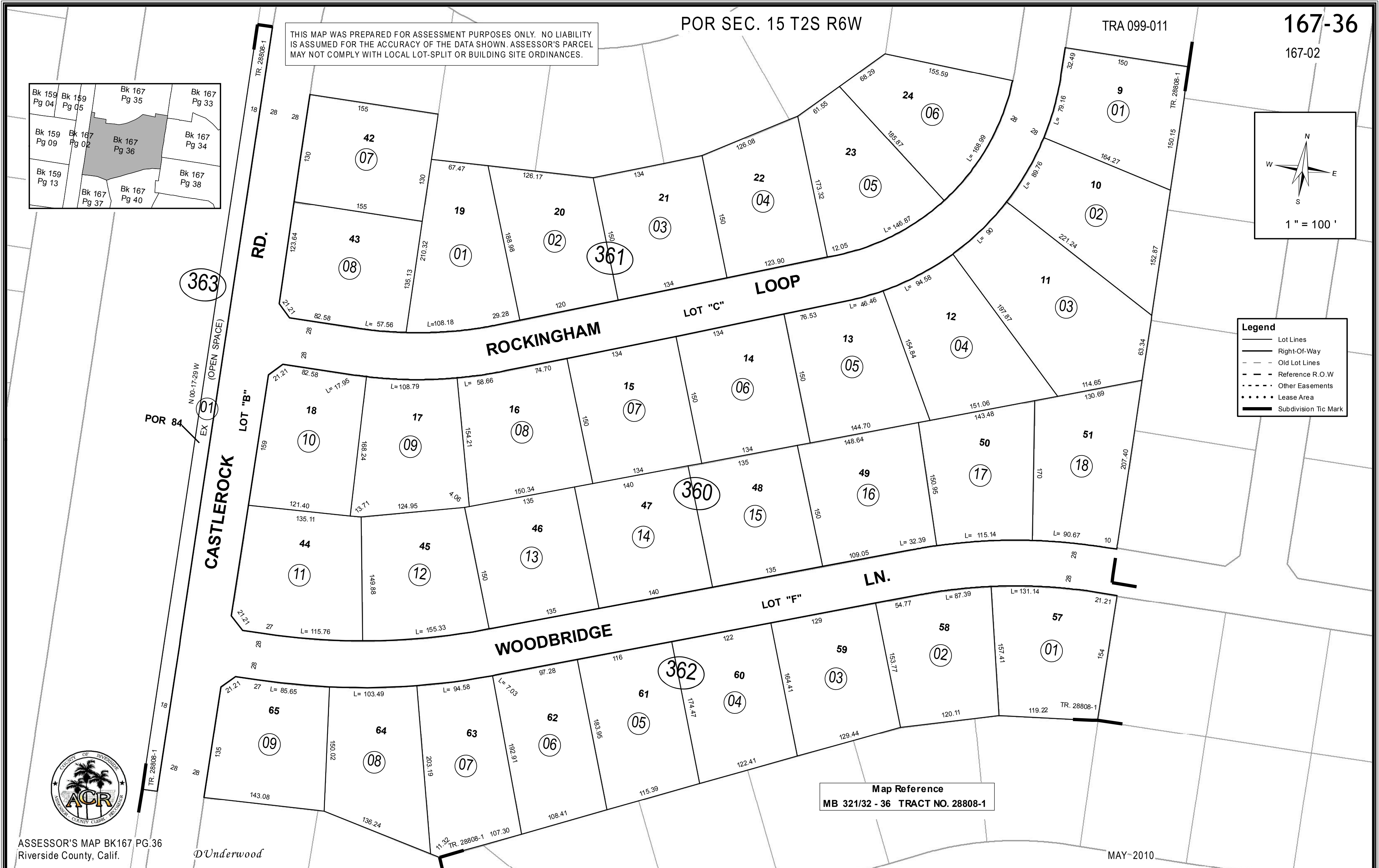
ASSESSOR'S MAP BK167 PG.35
Riverside County, Calif.

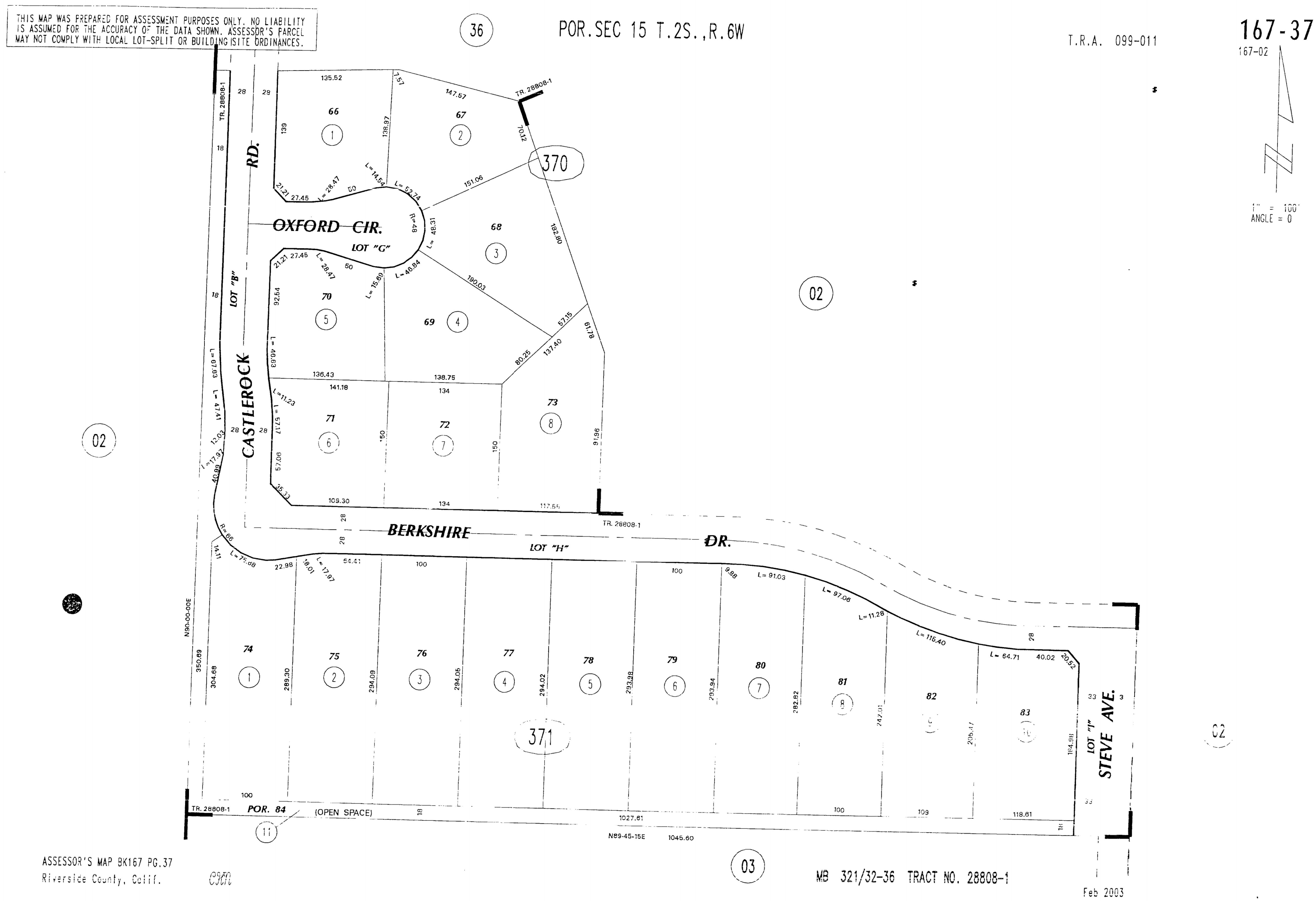
BCB

MB 321/32-36 TRACT NO. 28808-1
MB 360/61-63 TRACT MAP NO. 28808

Oct 2004

DATE	OLD NUMBER	NEW NUMBER
10/04	352-1	2-8


167-36
167-02
TRA 099-011
POR SEC. 15 T2S R6W
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.
Bk 159 Pg 04
Bk 159 Pg 05
Bk 167 Pg 35
Bk 167 Pg 33
Bk 159 Pg 09
Bk 167 Pg 02
Bk 167 Pg 36
Bk 167 Pg 34
Bk 159 Pg 13
Bk 167 Pg 37
Bk 167 Pg 40
Bk 167 Pg 38
1 " = 100 '
Legend
Lot Lines
Right-Of-Way
Old Lot Lines
Reference R.O.W
Other Easements
Lease Area
Subdivision Tic Mark
CASTLEROCK RD.
ROCKINGHAM LOOP
WOODBRIDGE LN.
LOT "B"
LOT "C"
LOT "F"
(OPEN SPACE)
EX 01
POR 84
N 00-17-29 W
TR. 28808-1
360
361
362
363
Map Reference
MB 321/32 - 36 TRACT NO. 28808-1
ASSESSOR'S MAP BK167 PG.36
Riverside County, Calif.
DUnderwood
MAY 2010


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. SEC 15 T.2S., R.6W
T.R.A. 099-011
167-37
167-02
1" = 100'
ANGLE = 0
36
370
371
02
03
OXFORD CIR.
LOT "G"
CASTLEROCK
RD.
LOT "B"
BERKSHIRE
DR.
LOT "H"
STEVE AVE.
LOT "I"
POR. 84
(OPEN SPACE)
TR. 28808-1
N89-45-15E
1045.60
1027.61
ASSESSOR'S MAP BK167 PG.37
Riverside County, Calif.
MB 321/32-36 TRACT NO. 28808-1
Feb 2003

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.

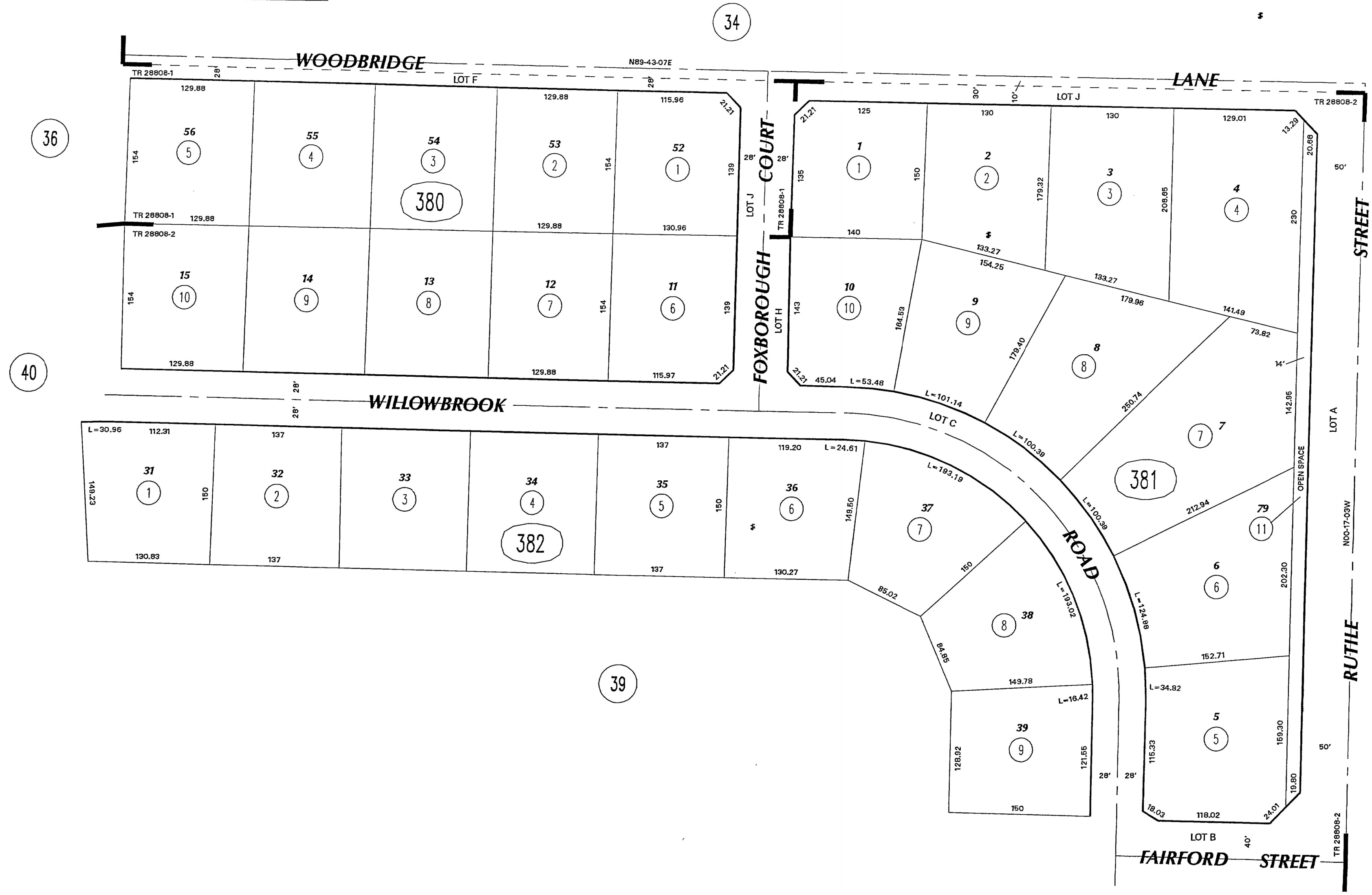
POR. SEC 15 T.2S., R.6W

T.R.A. 099-014

167-38

167-02

1" = 100'
ANGLE = 0



MB 321/32-36 TRACT MAP NO 28808-1
MB 334/76-79 TRACT MAP NO 28808-2

Oct 2003

DATE	OLD NUMBER	NEW NUMBER
10/03	020-21	380-6-10
10/03	020-21	381-1-11
10/03	020-21	382-1-9

ASSESSOR'S MAP BK167 PG.38
Riverside County, Calif.

JPH

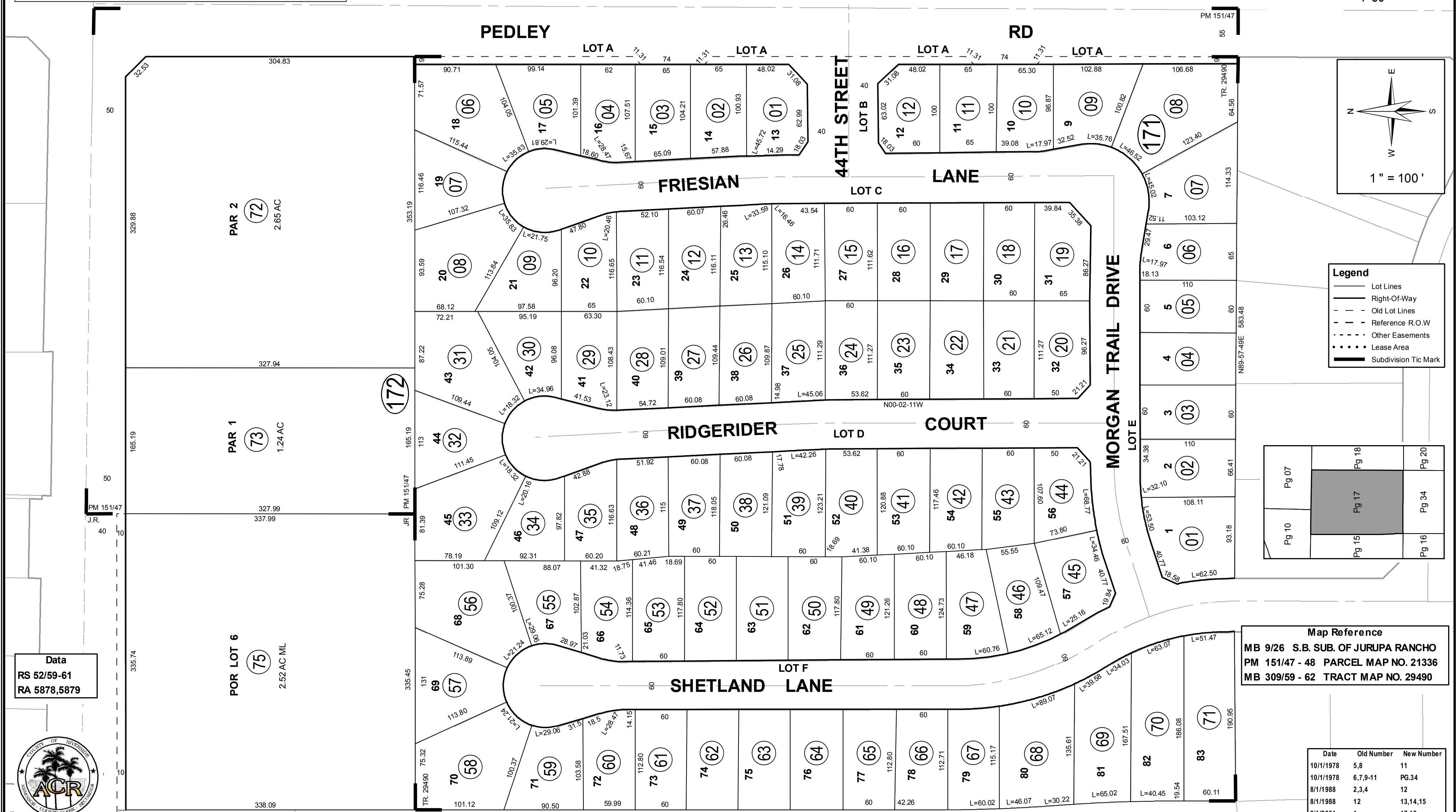
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

SEC 11 - T2SR6W

TRA 099-040

169-17

7-30



Map Reference

MB 9/26 S.B. SUB. OF JURUPA RANCHO
PM 151/47 - 48 PARCEL MAP NO. 21336
MB 309/59 - 62 TRACT MAP NO. 29490

Data

RS 52/59-61
RA 5878,5879

Date	Old Number	New Number
10/1/1978	5,8	11
10/1/1978	6,7,9-11	PG.34
8/1/1988	2,3,4	12
8/1/1988	12	13,14,15
2/1/2001	1	17,18
2/1/2001	14,16,18	19
11/15/2001	172-13,15,17	72-74
9/8/2009	172-74	75, ST

ASSESSOR'S MAP BK169 PG.17
Riverside County, Calif.

M.HILLIG

September 2009

Exhibit D

Special Tax Bonds, 2002 Series A

Debt Service Schedule

Jurupa Unified School District
Community Facilities District No. 3
Special Tax Bonds, 2002 Series A Debt Service Schedule

Bond Year	Special Tax Bonds 2002 Series A		
	Principal	Interest	Debt Service
2003	$0.00	$111,920.92	$111,920.92
2004	15,000.00	101,490.00	116,490.00
2005	15,000.00	101,002.50	116,002.50
2006	20,000.00	100,432.50	120,432.50
2007	20,000.00	99,612.50	119,612.50
2008	25,000.00	98,732.50	123,732.50
2009	30,000.00	97,582.50	127,582.50
2010	35,000.00	96,142.50	131,142.50
2011	40,000.00	94,357.50	134,357.50
2012	40,000.00	92,277.50	132,277.50
2013	45,000.00	90,157.50	135,157.50
2014	50,000.00	87,727.50	137,727.50
2015	60,000.00	84,977.50	144,977.50
2016	65,000.00	81,617.50	146,617.50
2017	70,000.00	77,912.50	147,912.50
2018	80,000.00	73,852.50	153,852.50
2019	85,000.00	69,132.50	154,132.50
2020	95,000.00	64,075.00	159,075.00
2021	105,000.00	58,375.00	163,375.00
2022	110,000.00	52,022.50	162,022.50
2023	120,000.00	45,312.50	165,312.50
2024	135,000.00	37,812.50	172,812.50
2025	145,000.00	29,375.00	174,375.00
2026	155,000.00	20,312.50	175,312.50
2027	170,000.00	10,625.00	180,625.00
Total	**$1,730,000.00**	**$1,876,838.42**	**$3,606,838.42**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

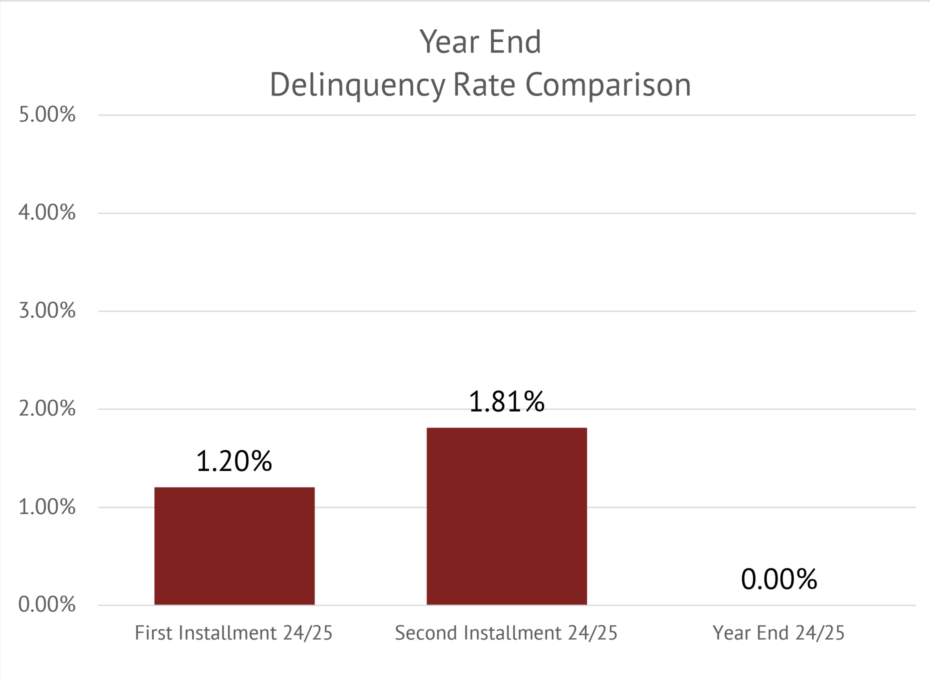
Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 3

Summary

Year End

Total Taxes Due June 30, 2025	**$256,529.76**
Amount Paid	**$256,529.76**
Amount Remaining to be Collected	**$0.00**
Number of Parcels Delinquent	**0**
Delinquency Rate	**0.00%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**Yes**
Foreclosure Determination Date 1st Installment:	**March 2nd**
Foreclosure Commencement Date 1st Installment:	**March 31st**
Foreclosure Determination Date 2nd Installment:	**September 2nd**
Foreclosure Commencement Date 2nd Installment:	**October 1st**

Foreclosure Qualification

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

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshol	**0**
Parcels Exceeding CFD Aggregate	**0**

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 3

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	$236,991.56	1	$236,277.73	$713.83	0.30%	$0.00	0.00%
2021/2022	241,732.52	3	238,091.97	3,640.55	1.51%	0.00	0.00%
2022/2023	246,566.44	2	245,081.10	1,485.34	0.60%	0.00	0.00%
2023/2024	251,499.96	0	251,499.96	0.00	0.00%	0.00	0.00%
2024/2025	256,529.76	0	256,529.76	0.00	0.00%	0.00	0.00%

Historical Delinquency Rate

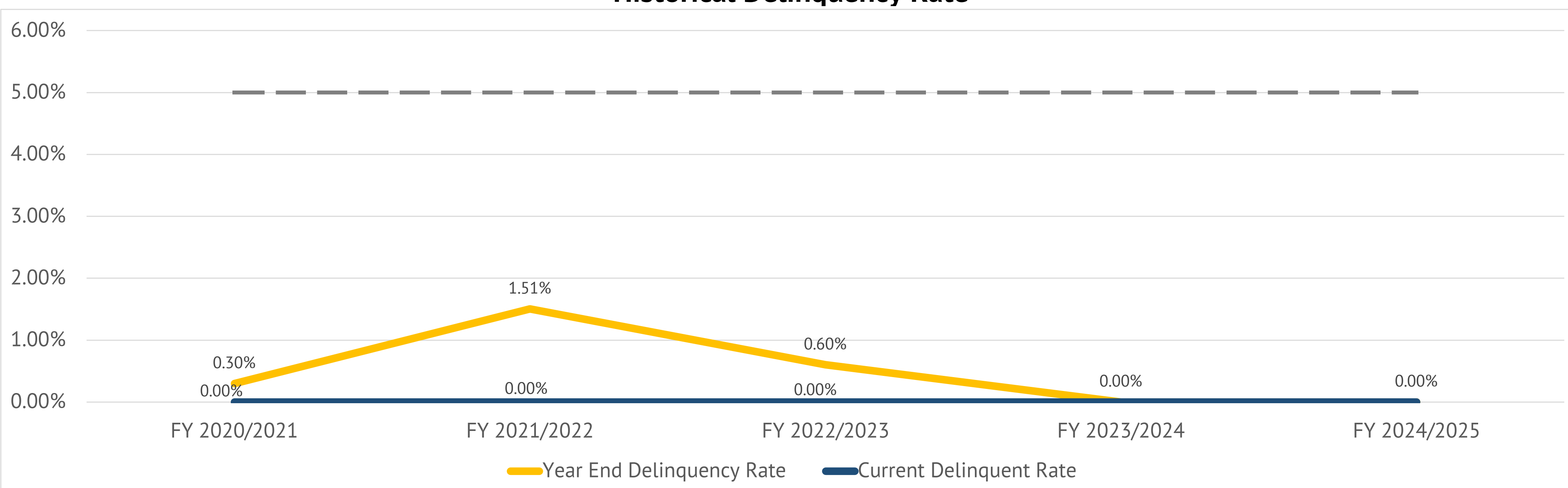


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Keystone SOLUTIONS

Funding Report - Detail

Fund: CFD No. 3 (Special Tax Bonds, 2002 Series A)

Subfund: 4777878A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$16,678.59	$2,265,531.24	$190,522.09	($1,989,211.74)	($278,908.91)	$204,611.27			BEGINNING BALANCE
07-01-2024	$762.80					$205,374.07		Interest	Interest Earnings
08-01-2024	$854.66					$206,228.73		Interest	Interest Earnings
08-07-2024		$928.33				$207,157.06		Deposit	Special Tax Deposit
08-15-2024		$3,333.12				$210,490.18		Deposit	Special Tax Deposit
08-26-2024				($18,906.14)		$191,584.04		Transfer Out	Transfer To 4777878B Interest Account
08-26-2024				($135,000.00)		$56,584.04		Transfer Out	Transfer To 4777878C Principal Account
09-03-2024	$739.12					$57,323.16		Interest	Interest Earnings
09-05-2024			$14.96			$57,338.12		Transfer In	Transfer From 4777878B Interest Account
09-05-2024			$107.52			$57,445.64		Transfer In	Transfer From 4777878B Interest Account
09-05-2024				($30,000.00)		$27,445.64		Transfer Out	Transfer To 4777878I Administrative Expense Fund
10-01-2024	$121.05					$27,566.69		Interest	Interest Earnings
11-01-2024					($63,862.18)	($36,295.49)	J.U.S.D.	Professional Services	Disbursement of excess special taxes per District directives dtd 9-13-24
11-01-2024			$36,416.54			$121.05		Transfer In	Transfer From 4777878I Administrative Expense Fund
11-01-2024	$103.76					$224.81		Interest	Interest Earnings
12-02-2024	$0.79					$225.60		Interest	Interest Earnings
01-02-2025	$0.79					$226.39		Interest	Interest Earnings
01-29-2025		$132,058.58				$132,284.97		Deposit	Special Tax Deposit
02-03-2025	$44.04					$132,329.01		Interest	Interest Earnings
02-13-2025		$844.64				$133,173.65		Deposit	Special Tax Deposit
03-03-2025	$403.91					$133,577.56		Interest	Interest Earnings
03-14-2025			$99,452.85			$233,030.41		Transfer In	Transfer From 4777878B
03-14-2025			$36.40			$233,066.81		Transfer In	Transfer From 4777878C
04-01-2025	$639.41					$233,706.22		Interest	Interest Earnings
04-22-2025				($28,154.06)		$205,552.16		Transfer Out	Transfer To 4777878I Admin Exp Fund
05-01-2025	$727.20					$206,279.36		Interest	Interest Earnings
05-27-2025		$119,137.28				$325,416.64		Deposit	Special Tax Deposit
06-02-2025	$751.26					$326,167.90		Interest	Interest Earnings
	$5,148.79	$256,301.95	$136,028.27	($212,060.20)	($63,862.18)	$121,556.63			DATE RANGE BALANCE
Subfund Total	**$21,827.38**	**$2,521,833.19**	**$326,550.36**	**($2,201,271.94)**	**($342,771.09)**	**$326,167.90**	**Total for 4777878A - Special Tax Fund**		

Subfund: 4777878B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$98.67	$0.01	$583,711.65	($115.32)	($583,695.00)	$0.01			BEGINNING BALANCE
08-26-2024			$18,906.14			$18,906.15		Transfer In	Transfer From 4777878A Special Tax Fund for debt service payable 9-1-24
09-03-2024					($18,906.25)	($0.10)	Cede & Co	Debt Service Interest	Debt Service Interest

Subfund: 4777878B - Interest Account									
Date	**Interest**	**Deposits**	**Transfers In**	**Transfers Out**	**Expenditures**	**Balance**	**Payee**	**Reference**	**Description**
09-03-2024	$15.06					$14.96		Interest	Interest Earnings
09-05-2024				($14.96)		$0.00		Transfer Out	Transfer To 4777878A Special Tax Fund
10-01-2024	$5.01					$5.01		Interest	Interest Earnings
10-07-2024			$112,270.38			$112,275.39		Transfer In	Transfer From 4777878D Reserve Fund
11-01-2024	$340.57					$112,615.96		Interest	Interest Earnings
12-02-2024	$396.67					$113,012.63		Interest	Interest Earnings
01-02-2025	$397.71					$113,410.34		Interest	Interest Earnings
02-03-2025	$384.01					$113,794.35		Interest	Interest Earnings
03-03-2025					($14,687.50)	$99,106.85	Cede & Co	Debt Service Interest	Debt Service Interest
03-03-2025	$346.00					$99,452.85		Interest	Interest Earnings
03-14-2025				($99,452.85)		$0.00		Transfer Out	Transfer To 4777878A Special Tax Fund
04-01-2025	$142.76					$142.76		Interest	Interest Earnings
05-01-2025	$0.46					$143.22		Interest	Interest Earnings
06-02-2025	$0.48					$143.70		Interest	Interest Earnings
	$2,028.73	$0.00	$131,176.52	($99,467.81)	($33,593.75)	$143.69			DATE RANGE BALANCE
Subfund Total	**$2,127.40**	**$0.01**	**$714,888.17**	**($99,583.13)**	**($617,288.75)**	**$143.70**	**Total for 4777878B - Interest Account**		

Subfund: 4777878C - Principal Account									
Date	**Interest**	**Deposits**	**Transfers In**	**Transfers Out**	**Expenditures**	**Balance**	**Payee**	**Reference**	**Description**
07-01-2024	$168.08	$0.00	$729,999.83	$59,832.09	($790,000.00)	$0.00			BEGINNING BALANCE
08-26-2024			$135,000.00			$135,000.00		Transfer In	Transfer From 4777878A Special Tax Fund for debt service payable 9-1-24
09-03-2024					($135,000.00)	$0.00	Cede & Co	Debt Service Principal	Debt Service Principal
09-03-2024	$107.52					$107.52		Interest	Interest Earnings
09-05-2024				($107.52)		$0.00		Transfer Out	Transfer To 4777878A Special Tax Fund
10-01-2024	$35.78					$35.78		Interest	Interest Earnings
11-01-2024	$0.13					$35.91		Interest	Interest Earnings
12-02-2024	$0.13					$36.04		Interest	Interest Earnings
01-02-2025	$0.13					$36.17		Interest	Interest Earnings
02-03-2025	$0.12					$36.29		Interest	Interest Earnings
03-03-2025	$0.11					$36.40		Interest	Interest Earnings
03-14-2025				($36.40)		$0.00		Transfer Out	Transfer To 4777878A Special Tax Fund
04-01-2025	$0.05					$0.05		Interest	Interest Earnings
	$143.97	$0.00	$135,000.00	($143.92)	($135,000.00)	$0.05			DATE RANGE BALANCE
Subfund Total	**$312.05**	**$0.00**	**$864,999.83**	**$59,688.17**	**($925,000.00)**	**$0.05**	**Total for 4777878C - Principal Account**		

Subfund: 4777878D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$17,801.82	$139,521.83	$0.00	$0.00	$0.00	$157,323.65			BEGINNING BALANCE
07-01-2024	$634.81					$157,958.46		Interest	Interest Earnings
08-01-2024	$657.34					$158,615.80		Interest	Interest Earnings
09-03-2024	$654.58					$159,270.38		Interest	Interest Earnings
10-01-2024	$611.88					$159,882.26		Interest	Interest Earnings
10-07-2024				($112,270.38)		$47,611.88		Transfer Out	Transfer To 4777878B Interest Account
11-01-2024	$261.27					$47,873.15		Interest	Interest Earnings
12-02-2024	$168.63					$48,041.78		Interest	Interest Earnings
01-02-2025	$169.07					$48,210.85		Interest	Interest Earnings
02-03-2025	$163.24					$48,374.09		Interest	Interest Earnings
03-03-2025	$147.09					$48,521.18		Interest	Interest Earnings
04-01-2025	$162.19					$48,683.37		Interest	Interest Earnings
05-01-2025	$157.17					$48,840.54		Interest	Interest Earnings
06-02-2025	$162.70					$49,003.24		Interest	Interest Earnings
	$3,949.97	$0.00	$0.00	($112,270.38)	$0.00	($108,320.41)			DATE RANGE BALANCE
Subfund Total	**$21,751.79**	**$139,521.83**	**$0.00**	**($112,270.38)**	**$0.00**	**$49,003.24**	**Total for 4777878D - Reserve Fund**		

Subfund: 4777878I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	$5,722.02	$36,985.93	$340,000.00	($190,238.59)	($156,349.49)	$36,119.87			BEGINNING BALANCE
07-01-2024	$145.75					$36,265.62		Interest	Interest Earnings
08-01-2024	$150.92					$36,416.54		Interest	Interest Earnings
09-03-2024	$150.29					$36,566.83		Interest	Interest Earnings
09-05-2024			$30,000.00			$66,566.83		Transfer In	Transfer From 4777878A Special Tax Fund
10-01-2024	$239.93					$66,806.76		Interest	Interest Earnings
10-15-2024					($8,000.00)	$58,806.76	KeyAnalytics	Professional Services	Req Inv # 81 Invoice # OC 2024-1077 FY 2024/2025 CFD Annual Base Fee
11-01-2024	$234.97					$59,041.73		Interest	Interest Earnings
11-01-2024				($36,416.54)		$22,625.19		Transfer Out	Transfer To 4777878A Special Tax Fund
12-02-2024	$79.69					$22,704.88		Interest	Interest Earnings
12-04-2024					($1,250.00)	$21,454.88	Zions First National Bank	Professional Services	Req Inv#82 Annual Admin Fee (Sept 2024 - Aug 2025) Invoice No. 12637
01-02-2025	$75.94					$21,530.82		Interest	Interest Earnings
02-03-2025	$72.90					$21,603.72		Interest	Interest Earnings
03-03-2025	$65.69					$21,669.41		Interest	Interest Earnings
04-01-2025	$72.43					$21,741.84		Interest	Interest Earnings
04-15-2025					($15,750.00)	$5,991.84	J.U.S.D.	Professional Services	Req Inv # 83 2024/2025 CFD Administrative Fee
04-22-2025			$28,154.06			$34,145.90		Transfer In	Transfer From 4777878A Special Tax Fund
05-01-2025	$70.38					$34,216.28		Interest	Interest Earnings

Subfund: 4777878I - Administrative Expense Fund									
Date	**Interest**	**Deposits**	**Transfers In**	**Transfers Out**	**Expenditures**	**Balance**	**Payee**	**Reference**	**Description**
06-02-2025	$113.98					$34,330.26		Interest	Interest Earnings
	$1,472.87	$0.00	$58,154.06	($36,416.54)	($25,000.00)	($1,789.61)			DATE RANGE BALANCE
Subfund Total	**$7,194.89**	**$36,985.93**	**$398,154.06**	**($226,655.13)**	**($181,349.49)**	**$34,330.26**	**Total for 4777878I - Administrative Expense Fund**		

Subfund: 4777881 - Custody Account									
Date	**Interest**	**Deposits**	**Transfers In**	**Transfers Out**	**Expenditures**	**Balance**	**Payee**	**Reference**	**Description**
07-01-2024	$21,239.18	$602,665.88	$275,500.26	($0.30)	($899,405.02)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$21,239.18**	**$602,665.88**	**$275,500.26**	**($0.30)**	**($899,405.02)**	**$0.00**	**Total for 4777881 - Custody Account**		
Fund Total	**$74,452.69**	**$3,301,006.84**	**$2,580,092.68**	**($2,580,092.71)**	**($2,965,814.35)**	**$409,645.15**	**Total for CFD No. 3 (Special Tax Bonds, 2002 Series A)**		
Grand Total	**$74,452.69**	**$3,301,006.84**	**$2,580,092.68**	**($2,580,092.71)**	**($2,965,814.35)**	**$409,645.15**	**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. 3
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
28808-1	1	4612 ROCKINGHAM LOOP	167-350-001	$5,604.20	$1,576.26
28808-1	2	4630 ROCKINGHAM LOOP	167-350-002	$5,604.20	$1,576.26
28808-1	3	10041 PRINCE CT	167-350-003	$5,604.20	$1,576.26
28808-1	4	10023 PRINCE CT	167-350-004	$5,604.20	$1,576.26
28808-1	5	10014 PRINCE CT	167-350-005	$5,604.20	$1,576.26
28808-1	6	10032 PRINCE CT	167-350-006	$5,604.20	$1,576.26
28808-1	7	4684 ROCKINGHAM LOOP	167-350-007	$5,604.20	$1,576.26
28808-1	8	4702 ROCKINGHAM LOOP	167-350-008	$5,604.20	$1,576.26
28808-1	25	4711 ROCKINGHAM LOOP	167-351-001	$5,604.20	$1,576.26
28808-1	26	4675 ROCKINGHAM LOOP	167-351-002	$5,604.20	$1,576.26
28808-1	27	4657 ROCKINGHAM LOOP	167-351-003	$5,604.20	$1,576.26
28808-1	28	4639 ROCKINGHAM LOOP	167-351-004	$5,604.20	$1,576.26
28808-1	29	4621 ROCKINGHAM LOOP	167-351-005	$5,604.20	$1,576.26
28808-1	30	4603 ROCKINGHAM LOOP	167-351-006	$5,604.20	$1,576.26
28808-1	31	4664 CASTLEROCK RD	167-351-007	$5,604.20	$1,576.26
28808-1	32	4682 CASTLEROCK RD	167-351-008	$5,604.20	$1,576.26
28808-1	33	4718 CASTLEROCK RD	167-351-009	$5,604.20	$1,576.26
28808-1	34	10149 KINGS CT	167-351-010	$5,604.20	$1,576.26
28808-1	35	10095 KINGS CT	167-351-011	$5,604.20	$1,576.26
28808-1	36	10077 KINGS CT	167-351-012	$5,604.20	$1,576.26
28808-1	37	10068 KINGS CT	167-351-013	$5,604.20	$1,576.26
28808-1	38	10104 KINGS CT	167-351-014	$5,604.20	$1,576.26
28808-1	39	10140 KINGS CT	167-351-015	$5,604.20	$1,576.26
28808-1	40	10158 KINGS CT	167-351-016	$5,604.20	$1,576.26
28808-1	41	10176 KINGS CT	167-351-017	$5,604.20	$1,576.26
28808-1	9	4720 ROCKINGHAM LOOP	167-360-001	$5,604.20	$1,576.26
28808-1	10	4738 ROCKINGHAM LOOP	167-360-002	$5,604.20	$1,576.26
28808-1	11	4756 ROCKINGHAM LOOP	167-360-003	$5,604.20	$1,576.26
28808-1	12	4774 ROCKINGHAM LOOP	167-360-004	$5,604.20	$1,576.26
28808-1	13	4792 ROCKINGHAM LOOP	167-360-005	$5,604.20	$1,576.26
28808-1	14	4810 ROCKINGHAM LOOP	167-360-006	$5,604.20	$1,576.26
28808-1	15	4828 ROCKINGHAM LOOP	167-360-007	$5,604.20	$1,576.26
28808-1	16	4846 ROCKINGHAM LOOP	167-360-008	$5,604.20	$1,576.26
28808-1	17	4864 ROCKINGHAM LOOP	167-360-009	$5,604.20	$1,576.26
28808-1	18	4882 ROCKINGHAM LOOP	167-360-010	$5,604.20	$1,576.26
28808-1	44	10169 WOODBRIDGE LN	167-360-011	$5,604.20	$1,576.26
28808-1	45	10151 WOODBRIDGE LN	167-360-012	$5,604.20	$1,576.26
28808-1	46	10133 WOODBRIDGE LN	167-360-013	$5,604.20	$1,576.26
28808-1	47	10097 WOODBRIDGE LN	167-360-014	$5,604.20	$1,576.26
28808-1	48	10079 WOODBRIDGE LN	167-360-015	$5,604.20	$1,576.26
28808-1	49	10061 WOODBRIDGE LN	167-360-016	$5,604.20	$1,576.26
28808-1	50	10043 WOODBRIDGE LN	167-360-017	$5,604.20	$1,576.26
28808-1	51	10025 WOODBRIDGE LN	167-360-018	$5,604.20	$1,576.26
28808-1	19	4855 ROCKINGHAM LOOP	167-361-001	$5,604.20	$1,576.26
28808-1	20	4837 ROCKINGHAM LOOP	167-361-002	$5,604.20	$1,576.26
28808-1	21	4819 ROCKINGHAM LOOP	167-361-003	$5,604.20	$1,576.26
28808-1	22	4801 ROCKINGHAM LOOP	167-361-004	$5,604.20	$1,576.26
28808-1	23	4765 ROCKINGHAM LOOP	167-361-005	$5,604.20	$1,576.26
28808-1	24	4729 ROCKINGHAM LOOP	167-361-006	$5,604.20	$1,576.26
28808-1	42	4772 CASTLEROCK RD	167-361-007	$5,604.20	$1,576.26
28808-1	43	4790 CASTLEROCK RD	167-361-008	$5,604.20	$1,576.26
28808-1	57	10034 WOODBRIDGE LN	167-362-001	$5,604.20	$1,576.26
28808-1	58	10052 WOODBRIDGE LN	167-362-002	$5,604.20	$1,576.26

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
28808-1	59	10070 WOODBRIDGE LN	167-362-003	$5,604.20	$1,576.26
28808-1	60	10088 WOODBRIDGE LN	167-362-004	$5,604.20	$1,576.26
28808-1	61	10106 WOODBRIDGE LN	167-362-005	$5,604.20	$1,576.26
28808-1	62	10124 WOODBRIDGE LN	167-362-006	$5,604.20	$1,576.26
28808-1	63	10142 WOODBRIDGE LN	167-362-007	$5,604.20	$1,576.26
28808-1	64	10160 WOODBRIDGE LN	167-362-008	$5,604.20	$1,576.26
28808-1	65	10178 WOODBRIDGE LN	167-362-009	$5,604.20	$1,576.26
28808-1	66	10173 OXFORD CIR	167-370-001	$5,604.20	$1,576.26
28808-1	67	10155 OXFORD CIR	167-370-002	$5,604.20	$1,576.26
28808-1	68	10146 OXFORD CIR	167-370-003	$5,604.20	$1,576.26
28808-1	69	10164 OXFORD CIR	167-370-004	$5,604.20	$1,576.26
28808-1	70	10182 OXFORD CIR	167-370-005	$5,604.20	$1,576.26
28808-1	71	10189 BERKSHIRE DR	167-370-006	$5,604.20	$1,576.26
28808-1	72	10171 BERKSHIRE DR	167-370-007	$5,604.20	$1,576.26
28808-1	73	10135 BERKSHIRE DR	167-370-008	$5,604.20	$1,576.26
28808-1	74	10198 BERKSHIRE RD	167-371-001	$5,604.20	$1,576.26
28808-1	75	10180 BERKSHIRE DR	167-371-002	$5,604.20	$1,576.26
28808-1	76	10162 BERKSHIRE DR	167-371-003	$5,604.20	$1,576.26
28808-1	77	10144 BERKSHIRE DR	167-371-004	$5,604.20	$1,576.26
28808-1	78	10126 BERKSHIRE DR	167-371-005	$5,604.20	$1,576.26
28808-1	79	10108 BERKSHIRE DR	167-371-006	$5,604.20	$1,576.26
28808-1	80	10090 BERKSHIRE DR	167-371-007	$5,604.20	$1,576.26
28808-1	81	10072 BERKSHIRE DR	167-371-008	$5,604.20	$1,576.26
28808-1	82	10054 BERKSHIRE DR	167-371-009	$5,604.20	$1,576.26
28808-1	83	10036 BERKSHIRE DR	167-371-010	$5,604.20	$1,576.26
28808-1	52	9908 WOODBRIDGE LN	167-380-001	$5,604.20	$1,576.26
28808-1	53	9926 WOODBRIDGE LN	167-380-002	$5,604.20	$1,576.26
28808-1	54	9944 WOODBRIDGE LN	167-380-003	$5,604.20	$1,576.26
28808-1	55	9962 WOODBRIDGE LN	167-380-004	$5,604.20	$1,576.26
28808-1	56	9998 WOODBRIDGE LN	167-380-005	$5,604.20	$1,576.26
29490	1	8874 MORGAN TRAIL DR	169-171-001	$1,858.04	$1,576.26
29490	2	8864 MORGAN TRAIL DR	169-171-002	$1,858.04	$1,576.26
29490	3	8854 MORGAN TRAIL DR	169-171-003	$1,858.04	$1,576.26
29490	4	8844 MORGAN TRAIL DR	169-171-004	$1,858.04	$1,576.26
29490	5	8834 MORGAN TRAIL DR	169-171-005	$1,858.04	$1,576.26
29490	6	8824 MORGAN TRAIL DR	169-171-006	$1,858.04	$1,576.26
29490	7	8814 MORGAN TRAIL DR	169-171-007	$1,858.04	$1,576.26
29490	8	8804 MORGAN TRAIL DR	169-171-008	$1,858.04	$1,576.26
29490	9	4378 FRIESIAN LN	169-171-009	$1,858.04	$1,576.26
29490	10	4368 FRIESIAN LN	169-171-010	$1,858.04	$1,576.26
29490	11	4358 FRIESIAN LN	169-171-011	$1,858.04	$1,576.26
29490	12	4348 FRIESIAN LN	169-171-012	$1,858.04	$1,576.26
29490	13	4318 FRIESIAN LN	169-172-001	$1,858.04	$1,576.26
29490	14	4308 FRIESIAN LN	169-172-002	$1,858.04	$1,576.26
29490	15	4298 FRIESIAN LN	169-172-003	$1,858.04	$1,576.26
29490	16	4288 FRIESIAN LN	169-172-004	$1,858.04	$1,576.26
29490	17	4278 FRIESIAN LN	169-172-005	$1,858.04	$1,576.26
29490	18	4268 FRIESIAN LN	169-172-006	$1,858.04	$1,576.26
29490	19	4258 FRIESIAN LN	169-172-007	$1,858.04	$1,576.26
29490	20	4263 FRIESIAN LN	169-172-008	$1,858.04	$1,576.26
29490	21	4273 FRIESIAN LN	169-172-009	$1,858.04	$1,576.26
29490	22	4283 FRIESIAN LN	169-172-010	$1,858.04	$1,576.26
29490	23	4293 FRIESIAN LN	169-172-011	$1,858.04	$1,576.26

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29490	24	4303 FRIESIAN LN	169-172-012	$1,858.04	$1,576.26
29490	25	4313 FRIESIAN LN	169-172-013	$1,858.04	$1,576.26
29490	26	4323 FRIESIAN LN	169-172-014	$1,858.04	$1,576.26
29490	27	4333 FRIESIAN LN	169-172-015	$1,858.04	$1,576.26
29490	28	4343 FRIESIAN LN	169-172-016	$1,858.04	$1,576.26
29490	29	4353 FRIESIAN LN	169-172-017	$1,858.04	$1,576.26
29490	30	4363 FRIESIAN LN	169-172-018	$1,858.04	$1,576.26
29490	31	4373 FRIESIAN LN	169-172-019	$1,858.04	$1,576.26
29490	32	4374 RIDGERIDER CT	169-172-020	$1,858.04	$1,576.26
29490	33	4364 RIDGERIDER CT	169-172-021	$1,858.04	$1,576.26
29490	34	4354 RIDGERIDER CT	169-172-022	$1,858.04	$1,576.26
29490	35	4344 RIDGERIDER CT	169-172-023	$1,858.04	$1,576.26
29490	36	4334 RIDGERIDER CT	169-172-024	$1,858.04	$1,576.26
29490	37	4324 RIDGERIDER CT	169-172-025	$1,858.04	$1,576.26
29490	38	4314 RIDGERIDER CT	169-172-026	$1,858.04	$1,576.26
29490	39	4304 RIDGERIDER CT	169-172-027	$1,858.04	$1,576.26
29490	40	4294 RIDGERIDER CT	169-172-028	$1,858.04	$1,576.26
29490	41	4284 RIDGERIDER CT	169-172-029	$1,858.04	$1,576.26
29490	42	4274 RIDGERIDER CT	169-172-030	$1,858.04	$1,576.26
29490	43	4264 RIDGERIDER CT	169-172-031	$1,858.04	$1,576.26
29490	44	4259 RIDGERIDER CT	169-172-032	$1,858.04	$1,576.26
29490	45	4269 RIDGERIDER CT	169-172-033	$1,858.04	$1,576.26
29490	46	4279 RIDGERIDER CT	169-172-034	$1,858.04	$1,576.26
29490	47	4289 RIDGERIDER CT	169-172-035	$1,858.04	$1,576.26
29490	48	4299 RIDGERIDER CT	169-172-036	$1,858.04	$1,576.26
29490	49	4309 RIDGERIDER CT	169-172-037	$1,858.04	$1,576.26
29490	50	4319 RIDGERIDER CT	169-172-038	$1,858.04	$1,576.26
29490	51	4329 RIDGERIDER CT	169-172-039	$1,858.04	$1,576.26
29490	52	4339 RIDGERIDER CT	169-172-040	$1,858.04	$1,576.26
29490	53	4349 RIDGERIDER CT	169-172-041	$1,858.04	$1,576.26
29490	54	4359 RIDGERIDER CT	169-172-042	$1,858.04	$1,576.26
29490	55	4369 RIDGERIDER CT	169-172-043	$1,858.04	$1,576.26
29490	56	4379 RIDGERIDER CT	169-172-044	$1,858.04	$1,576.26
29490	57	4372 SHETLAND LN	169-172-045	$1,858.04	$1,576.26
29490	58	4362 SHETLAND LN	169-172-046	$1,858.04	$1,576.26
29490	59	4352 SHETLAND LN	169-172-047	$1,858.04	$1,576.26
29490	60	4342 SHETLAND LN	169-172-048	$1,858.04	$1,576.26
29490	61	4332 SHETLAND LN	169-172-049	$1,858.04	$1,576.26
29490	62	4322 SHETLAND LN	169-172-050	$1,858.04	$1,576.26
29490	63	4312 SHETLAND LN	169-172-051	$1,858.04	$1,576.26
29490	64	4302 SHETLAND LN	169-172-052	$1,858.04	$1,576.26
29490	65	4292 SHETLAND LN	169-172-053	$1,858.04	$1,576.26
29490	66	4282 SHETLAND LN	169-172-054	$1,858.04	$1,576.26
29490	67	4272 SHETLAND LN	169-172-055	$1,858.04	$1,576.26
29490	68	4262 SHETLAND LN	169-172-056	$1,858.04	$1,576.26
29490	69	4257 SHETLAND LN	169-172-057	$1,858.04	$1,576.26
29490	70	4267 SHETLAND LN	169-172-058	$1,858.04	$1,576.26
29490	71	4277 SHETLAND LN	169-172-059	$1,858.04	$1,576.26
29490	72	4287 SHETLAND LN	169-172-060	$1,858.04	$1,576.26
29490	73	4297 SHETLAND LN	169-172-061	$1,858.04	$1,576.26
29490	74	4307 SHETLAND LN	169-172-062	$1,858.04	$1,576.26
29490	75	4317 SHETLAND LN	169-172-063	$1,858.04	$1,576.26
29490	76	4327 SHETLAND LN	169-172-064	$1,858.04	$1,576.26

Jurupa Unified School District
Community Facilities District No. 3
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
29490	77	4337 SHETLAND LN	169-172-065	$1,858.04	$1,576.26
29490	78	4347 SHETLAND LN	169-172-066	$1,858.04	$1,576.26
29490	79	4357 SHETLAND LN	169-172-067	$1,858.04	$1,576.26
29490	80	4367 SHETLAND LN	169-172-068	$1,858.04	$1,576.26
29490	81	4377 SHETLAND LN	169-172-069	$1,858.04	$1,576.26
29490	82	4387 SHETLAND LN	169-172-070	$1,858.04	$1,576.26
29490	83	4397 SHETLAND LN	169-172-071	$1,858.04	$1,576.26

Total Parcels	**166**
Total Taxable Parcels	**166**
Total Maximum Annual Special Tax	**$619,365.92**
Total Assigned Special Tax	**$261,659.16**