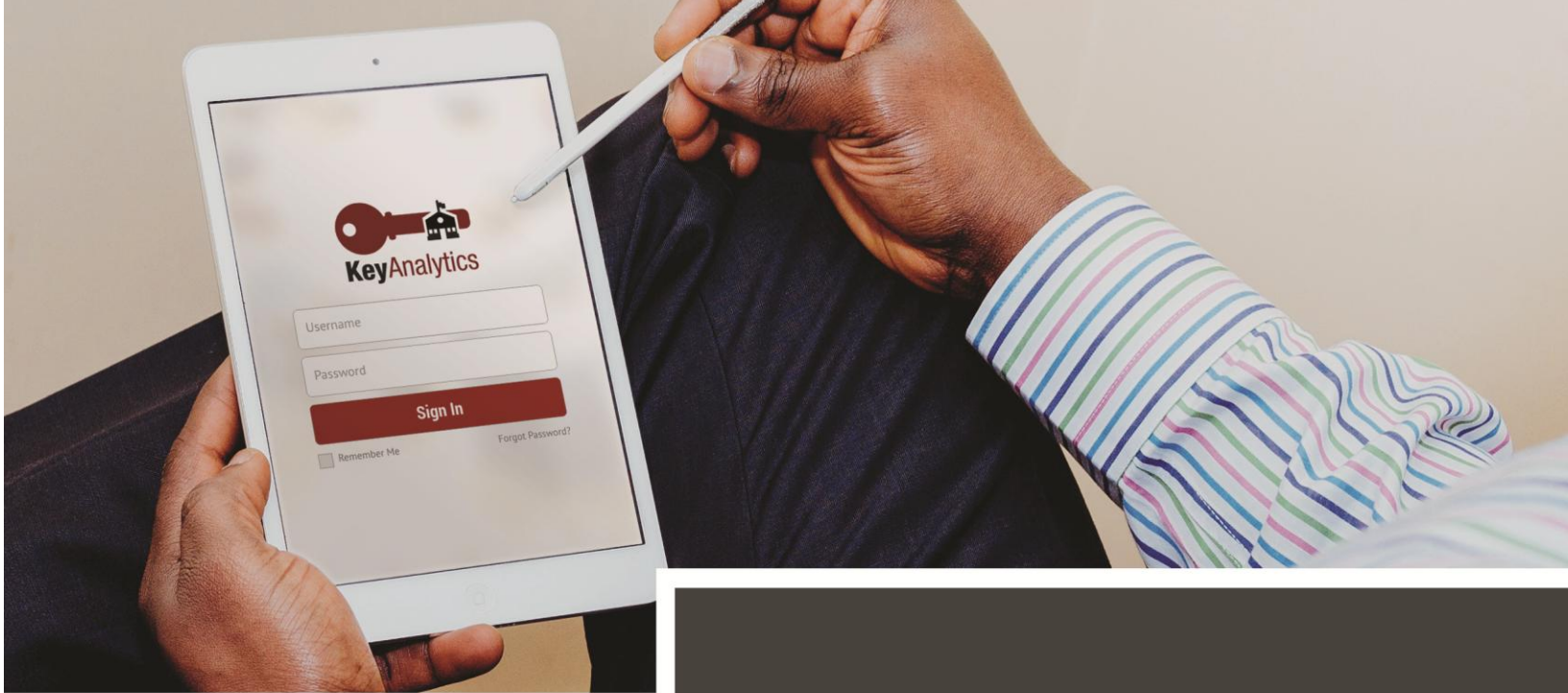




Community Facilities District No. 9

Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Jurupa Unified School District

2025 / 2026



A division of California Financial Services

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Introduction

Community Facilities District No. 9 (“CFD No. 9”) 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. 9 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. 9 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 May 1, 2015, 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. 9 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. 9.

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. 9 for Fiscal Year 2024/2025.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 9 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. 9.

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. 9 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 9 is located along the north side of Bellegrave Avenue at Avenidas Del Ranchos, in the southwest portion of the City of Jurupa Valley (“City”) within the County of Riverside (“County”). For reference, the boundary map of CFD No. 9 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

CFD No. 9 was formed and established by the School District on June 16, 2014 under the Act, following a public hearing conducted by the Board of Education of the School District (the “Board”), as legislative body of CFD No. 9, and a landowner election at which the qualified electors of CFD No. 9 authorized CFD No. 9 to incur bonded indebtedness in an amount not to exceed \$12,000,000 and approved the levy of Annual Special Taxes.

CFD No. 9 was also formed in connection with a School Facilities Funding and Mitigation Agreement, dated May 5, 2014 (the “Mitigation Agreement”), by and between the School District and Lennar Homes of California, Inc. (the “Developer”). In addition, CFD No. 9 may finance the acquisition or construction of certain flood control and storm water drainage facilities and improvements to be owned and operated by the Riverside County Flood Control and Water Conservation District (the “Water District”), in accordance with a Joint Community Facilities Agreement dated as of May 20, 2014 by and among the School District, the Developer and the Water District. Additionally, CFD No. 9 may also finance the acquisition or construction of certain system wide water and sewer improvements to be owned by Jurupa Community Services District (“Services District”) in accordance with a Joint Community Facilities Agreement dated as of May 27, 2014 by and among

the School District, the Developer and the Services District. CFD No. 9 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 May 27, 2014, by and among the School District, the Developer and JARPD.

The table below provides information related to the formation of CFD No. 9.

**Board Actions Related to
Formation of CFD No. 9**

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	May 5, 2014	2014/53
Resolution of Necessity	May 5, 2014	2014/53
Resolution of Formation	June 16, 2014	2014/69
Resolution Calling Election	June 16, 2014	2014/71
Ordinance Levying Special Taxes	June 16, 2014	2014/02

A Notice of Special Tax Lien was recorded in the real property records of the County on August 1, 2014 as Document No. 2014-0290121, on all property within CFD No. 9.

C. Bonds

1. Special Tax Bonds, 2015 Series A

On May 21, 2015, the Special Tax Bonds, 2015 Series A of the Jurupa Unified School District Community Facilities District No. 9 (“2015 Bonds”) were issued in the amount of \$9,215,000. The 2015 Bonds were authorized and issued under and subject to the terms of the Fiscal Agent Agreement, dated May 1, 2015 (“FAA”), and the Act. The 2015 Bonds were issued to fund the Authorized Facilities of CFD No. 9, fund a reserve fund for the 2015 Bonds, and pay the costs of issuing the 2015 Bonds.

For more information regarding the use of the 2015 Bond proceeds and the Authorized Facilities constructed please see Section IV of this Report.

II. Fiscal Year 2024/2025 Annual Special Tax

Each Fiscal Year, CFD No. 9 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	< 2,301 Sq. Ft.	33 Units	\$2,851.62 per Unit	\$94,103.46
Developed Property	2,301 Sq. Ft. to 2,500 Sq. Ft.	42 Units	\$3,010.28 per Unit	126,431.76
Developed Property	2,501 Sq. Ft. to 2,700 Sq. Ft.	0 Units	\$3,129.28 per Unit	0.00
Developed Property	2,701 Sq. Ft. to 2,900 Sq. Ft.	77 Units	\$3,248.26 per Unit	250,116.02
Developed Property	2,901 Sq. Ft. to 3,100 Sq. Ft.	0 Units	\$3,378.60 per Unit	0.00
Developed Property	3,101 Sq. Ft. to 3,300 Sq. Ft.	37 Units	\$3,508.92 per Unit	129,830.04
Developed Property	> 3,300 Sq. Ft.	14 Units	\$3,712.90 per Unit	51,980.60
Undeveloped Property	N/A	0.00 Acres	\$0.00 per Acre	0.00
Total		203 Units		\$652,461.88

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 9, 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. 9 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	\$602,774.18	0	\$602,774.18	\$0.00	0.00%	\$0.00	0.00%
2021/2022	614,828.94	1	613,175.68	1,653.26	0.27%	0.00	0.00%
2022/2023	627,126.28	0	627,126.28	0.00	0.00%	0.00	0.00%
2023/2024	639,668.68	2	636,228.56	3,440.12	0.54%	1,720.06	0.27%
2024/2025	652,461.88	1	648,952.96	3,508.92	0.54%	3,508.92	0.54%

III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2015 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 9.

A. Fiscal Agent Accounts

Funds and accounts associated with the 2015 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 on the following page. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2024/2025.

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

Account Name	Account Number	Balance
School District Facilities Account	4777885E	\$0.00
Administration Expense Fund	4777885I	52,920.63
Capitalized Interest Fund	4777885H	0.00
Cost of Issuance Fund	4777885J	0.00
LOC Fund	4777885F	0.00
Flood District Facilities Account	4777885L	0.00
Park District Facilities Account	4777885G	0.00
Services District Facilities Account	4777885K	0.00
Redemption Fund	4777885B	73,732.17
Reserve Fund	4777885D	803,088.93
Special Tax Fund	4777885A	476,962.81
Surplus Fund	4777885S	159.59
Total		\$1,406,864.13

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 9 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. 9 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	647,049.71
Investment Earnings	50,086.76
Total	\$697,136.47
Uses	
Interest Payments	(\$423,075.00)
Principal Payments	(125,000.00)
Authorized Facilities	0.00
Transfer to Fund 49 Resource 9409	(66,238.24)
Administrative Expenses	(27,200.00)
Total	(\$641,513.24)

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. 9 can only be used to fund the “Authorized Facilities” as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention (“ROI”) to establish CFD No. 9 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, and (i) 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, (ii) 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, and (iii) the payment of fees to be paid to and/or for improvements to be constructed, owned, operated or maintained by Riverside County Flood Control and Water Conservation District (“Flood Control”), including, but not limited to, flood control facilities. To the extent that park Facilities are to be financed through the creation of the CFD, the Board hereby directs the preparation of a Joint Community Facilities Agreement (the “JARPD JCFA”) among the School District, the Developer and JARPD for subsequent consideration by the Board.

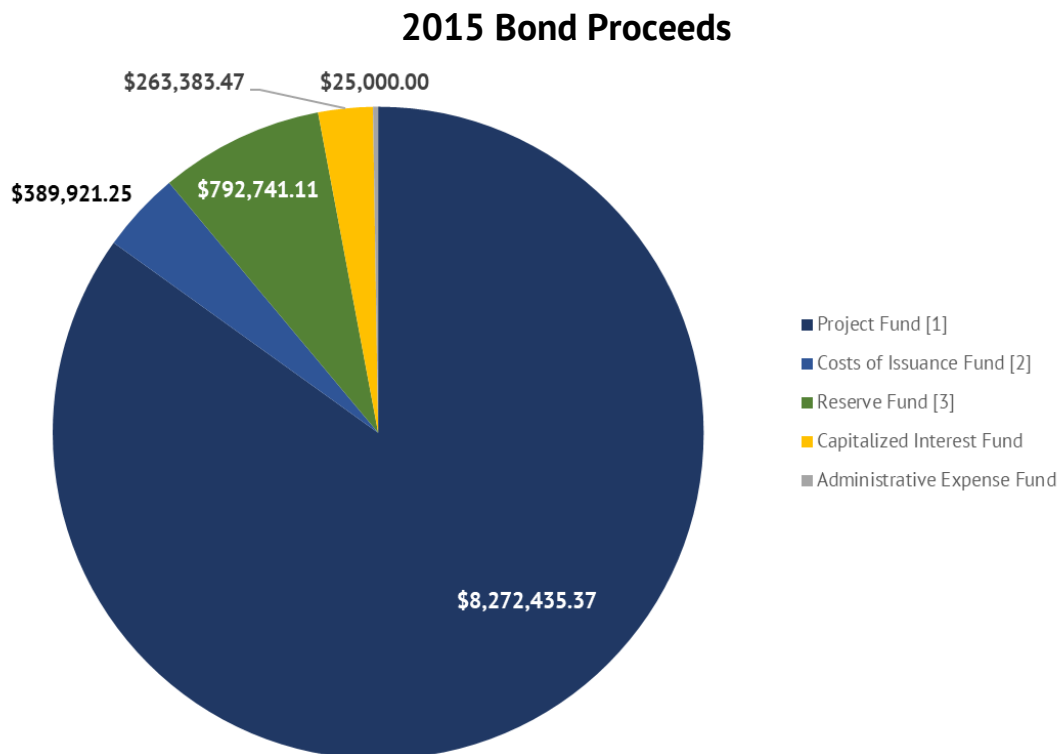
To the extent that sewer and water facilities are to be financed through the creation of the CFD, the Board hereby directs the preparation of a Joint Community Facilities Agreement (the “JCSD JCFA”) among the School District, the Developer and JCSD for subsequent consideration by the Board. To the extent that flood control facilities are to be financed through the creation of the CFD, the Board hereby directs the preparation of a Joint Community Facilities Agreement (the “Flood Control JCFA”) among the School District, the Developer and Flood Control for subsequent consideration by the Board.

“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, fees of bond counsel, fees of the 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, 2015 Series A

1. Bond Proceeds

In accordance with the FAA, the total bond proceeds of \$9,215,000 and \$528,481.20 in Net Original Issue Premium were deposited into the funds and accounts as shown in the graph below.



[1] \$2,614,631.00 was deposited in the 2015 Project School Facilities Account, \$994,750.00 was deposited in the 2015 Project Flood District Account, \$3,153,605.00 was deposited in the 2015 Project Services District Account and \$1,509,449.37 was deposited in the 2015 Project Park District Account.

[2] Total amount includes the Underwriter's Discount of \$135,921.25. The actual amount deposited in the Cost of Issuance Fund was \$254,000.00.

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

2. Construction Funds and Accounts

The construction funds generated for school facilities, water facilities and park facilities from the issuance of the 2015 Bonds were deposited into the School District Facilities Account, Flood District Facilities Account, Park District Facilities Account and the Services District Facilities Account, respectively. As of July 1, 2022, 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. 9 for prior years.

C. Special Taxes

CFD No. 9 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 on the following page presents a detailed accounting of the Annual Special Taxes collected and expended by CFD No. 9 within the Special Tax Fund created under the Fiscal Agent Agreement of the 2015 Bonds.

Special Tax Fund

Balance as of July 1, 2015		\$0.00
Previously Accrued	\$5,156,642.60	
Previously Expended	(4,822,356.29)	
Balance as of July 1, 2024		\$334,286.31
Accruals		\$654,565.74
Special Tax Receipts	\$647,049.71	
Investment Earnings	7,516.03	
Expenditures		(\$511,889.24)
Transfer to Redemption Fund	(\$418,075.91)	
Transfer to Administrative Expense Fund	(27,602.02)	
Transfer to Surplus Fund	(66,211.31)	
Balance as of June 30, 2025		\$476,962.81

Pursuant to the FAA, any remaining funds in the Special Tax 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 2015 Bonds, restore the Reserve Fund or pay current or pending Administrative Expenses shall be transferred to the Surplus Fund. Funds within the Custody Account may be used for Authorized Facilities of the School District.

Surplus Fund

Balance as of July 1, 2015		\$0.00
Previously Accrued	\$465,985.48	
Previously Expended	(465,959.08)	
Balance as of July 1, 2024		\$26.40
Accruals		\$66,371.43
Transfer from Special Tax Fund	\$66,211.31	
Investment Earnings	160.12	
Expenditures		(\$66,238.24)
Transfer to Fund 49 Resource 9409	(\$66,238.24)	
Balance as of June 30, 2025		\$159.59

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 9409 (CFD No. 9)

Balance as of October 9, 2019		\$0.00
Previously Accrued	\$517,052.47	
Previously Expended	0.00	
Balance as of July 1, 2024		\$517,052.47
Accruals		\$87,133.51
Investment Earnings ^[1]	\$20,895.27	
Transfer from Surplus Special Tax Fund	66,238.24	
Expenditures		(\$372,560.17)
Authorized School Facilities - Jurupa Valley High School	(\$18,493.97)	
Authorized School Facilities - Del Sol Academy	(354,066.20)	
Balance as of June 30, 2025		\$231,625.81

[1] Investment earnings are based on interest earned on all funds on deposit in Fund 9409, and is not limited to Special Taxes.

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 9 based on the financial obligations for Fiscal Year 2025/2026.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 9 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 2015 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 9. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2025/2026.

Special Tax Requirement for CFD No. 9

Fiscal Year 2024/2025 Remaining Sources		\$554,600.28
Balance of Special Tax Fund	\$476,962.81	
Balance of Redemption Fund	73,732.17	
Anticipated Special Tax Depoist	3,905.30	
Fiscal Year 2024/2025 Remaining Obligations		(\$554,600.28)
September 1, 2025 Interest Payment	(\$209,975.00)	
September 1, 2025 Principal Payment	(145,000.00)	
Direct Construction of Authorized Facilities	(199,625.28)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$665,512.36)
Administrative Expense Budget	(\$31,084.36)	
Anticipated Special Tax Delinquencies ^[1]	(3,579.11)	
March 1, 2026 Interest Payment	(206,350.00)	
September 1, 2026 Interest Payment	(206,350.00)	
September 1, 2026 Principal Payment	(160,000.00)	
Direct Construction of Authorized Facilities	(58,148.90)	
Fiscal Year 2025/2026 Special Tax Requirement		\$665,512.36

[1] Assumes the Fiscal Year 2024/2025 Year End delinquency rate of 0.54%.

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	\$12,500.00
Consultant/Trustee Expenses	13,422.14
County Tax Collection Fees	162.22
Contingency for Legal	5,000.00
Total Expenses	\$31,084.36

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 9 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. 9.

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 203 Units by the City within CFD No. 9. According to the Riverside County Assessor, all property zoned for residential development within CFD No. 9 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 9.

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

Initial Tax Year	Land Use	Number of Units
2015/2016	Residential Property	135
2016/2017	Residential Property	68
Total		203

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. 9 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. 9 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	< 2,301 Sq. Ft.	33 Units	\$2,908.66 per Unit	\$95,985.78
Developed Property	2,301 Sq. Ft. to 2,500 Sq. Ft.	42 Units	\$3,070.48 per Unit	128,960.16
Developed Property	2,501 Sq. Ft. to 2,700 Sq. Ft.	0 Units	\$3,191.86 per Unit	0.00
Developed Property	2,701 Sq. Ft. to 2,900 Sq. Ft.	77 Units	\$3,313.24 per Unit	255,119.48
Developed Property	2,901 Sq. Ft. to 3,100 Sq. Ft.	0 Units	\$3,446.16 per Unit	0.00
Developed Property	3,101 Sq. Ft. to 3,300 Sq. Ft.	37 Units	\$3,579.10 per Unit	132,426.70
Developed Property	> 3,300 Sq. Ft.	14 Units	\$3,787.16 per Unit	53,020.24
Undeveloped Property	N/A	0.00 Acres	\$0.00 per Acre	0.00
Total		203 Units		\$665,512.36

https://calschools.sharepoint.com/cfs/unregulated/jurupa/development_revenue/cfd_admin/cfd_no_9/fy_2025-26/jurupa_usd_cfd9_fy20252026_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES OF
COMMUNITY FACILITIES DISTRICT NO. 9
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. 9 of the Jurupa Unified School District, a unified school district organized and existing under the laws of the State of California ("School District") each Fiscal Year commencing in Fiscal Year 2014/2015, in an amount determined by the Board through the application of the Rate and Method of Apportionment of Special Taxes ("RMA") described below. All of the real property within the District, unless exempted by law or by provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**SECTION A
DEFINITIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

"County" means the County of Riverside.

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

"District" means Community Facilities District No. 9 of the School District.

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

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

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

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

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

"Mitigation Agreement" means the School Facilities Funding and Mitigation Agreement and Option to Purchase School Site made and entered into as of June 16, 2014 by and among the School District, Lennar Homes of California, Inc., and Pharris Mira Loma II, LP.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, commencing with Fiscal Year 2014/2015, all Assessor's Parcel 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	< 2,301 sq. ft.
2	2,301 – 2,500 sq. ft.
3	2,501 – 2,700 sq. ft.
4	2,701 – 2,900 sq. ft.
5	2,901 – 3,100 sq. ft.
6	3,101 – 3,300 sq. ft.
7	> 3,300 sq. ft.

**SECTION C
MAXIMUM SPECIAL TAX**

1. Developed Property

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

2. Approved Property

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

3. Undeveloped Property

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

**SECTION D
ASSIGNED ANNUAL SPECIAL TAXES**

1. Developed Property

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

Table 2

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

Land Use Class	Building Square Footage	Assigned Annual Special Tax
1	< 2,301 sq. ft.	\$2,339.33 per Unit
2	2,301 – 2,500 sq. ft.	\$2,469.48 per Unit
3	2,501 – 2,700 sq. ft.	\$2,567.10 per Unit
4	2,701 – 2,900 sq. ft.	\$2,664.72 per Unit
5	2,901 – 3,100 sq. ft.	\$2,771.63 per Unit
6	3,101 – 3,300 sq. ft.	\$2,878.54 per Unit
7	> 3,300 sq. ft.	\$3,045.88 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 \$15,044.11 per acre of Acreage, subject to increases as described below.

3. Increases in the Assigned Annual Special Tax

a. Developed Property

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

b. Approved Property, Undeveloped Property and Provisional Undeveloped Property

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

**SECTION E
BACKUP ANNUAL SPECIAL TAX**

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

1. Calculation of the Backup Annual Special Tax Rate

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

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

The terms above have the following meanings:

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

2. Changes to a Final Map

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

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

3. Increase in the Backup Annual Special Tax

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

SECTION F METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

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

- Step One:** The Annual Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.
- Step Two:** If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.
- Step Three:** If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

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

Step Five: If additional moneys are needed to satisfy the Special Tax Requirement after the fourth step has been completed, the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

SECTION G PREPAYMENT OF ANNUAL SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

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

2. Special Tax Prepayment Calculation

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

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P = Prepayment Amount

PVT = Present Value of Taxes

RFC = Reserve Fund Credit

PAF = Prepayment Administrative Fees

3. Special Tax Prepayment Procedures and Limitations

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

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

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

SECTION H

PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

1. Partial Prepayment Times and Conditions

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

2. Partial Prepayment Calculation

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

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

The terms above have the following meanings:

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

3. Partial Prepayment Procedures and Limitations

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

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

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

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

SECTION I ANNUAL SPECIAL TAX REMAINDER

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

SECTION J TERMINATION OF SPECIAL TAX

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

SECTION K EXEMPTIONS

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by the State of California, federal or other local governments, (ii) used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) owned by a homeowners' association, (iv) burdened with a public or utility easements making impractical their utilization for other than the purposes set forth in the easement, or (v) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than the 35.53 ("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 be less than the Minimum Taxable Acreage that will be classified as Provisional Undeveloped Property and will continue to be subject to Special Taxes accordingly.

SECTION L APPEALS

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

SECTION M
MANNER OF COLLECTION

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

Exhibit B

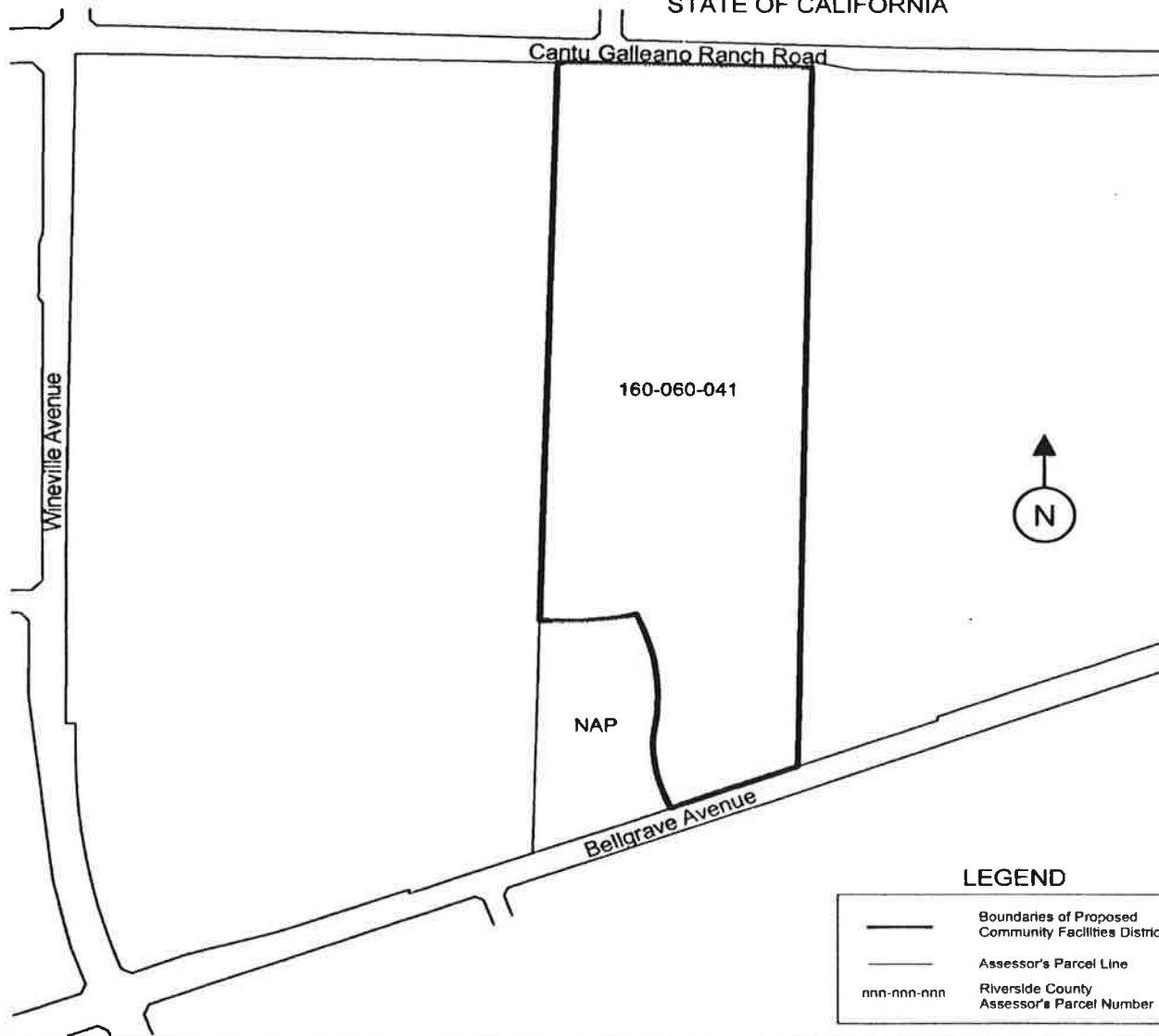
CFD Boundary Map

2014-0183520
ORIGINAL

77
16

Prepared by:
Dolinka Group LLC

PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 9 OF THE
JURUPA UNIFIED SCHOOL DISTRICT
RIVERSIDE COUNTY
STATE OF CALIFORNIA



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

Memo Mendez
Clerk of the Governing Board

(2) I hereby certify that the within map
showing the proposed boundaries of to
Community Facilities District No. 9,
Riverside County, State of California, was
approved by the Governing Board at a
regular meeting thereof, held on this
5th day of May, 2014
by its Resolution No.
2014/53.

Memo Mendez
Clerk of the Governing Board

(3) Filed this 20th day of
May, 2014, at the hour of
1:37 o'clock p.m., in Book 77 of Maps
of Assessment and Community Facilities
Districts at page 15 and as Instrument
No. 2014-0183520 in the office of the
County Recorder of Riverside County,
State of California. FEE: \$10.00

Debra J. Jones Deputy
County Recorder of Riverside County
Larry W. Ward

Reference is hereby made to the
Recorded Boundary Map for Jurupa
Unified School District Community
Facilities District No. 9 of the County of
Riverside recorded on May 20, 2014
as Instrument Number
2014-0183520 in Book 77 at Pages
15 - in the records of the County of
Riverside, California, for an exact
description of the lines and dimensions of
each lot and parcel.

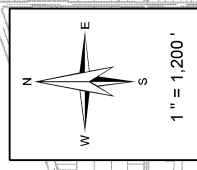
Exhibit C

Assessor's Parcel Maps

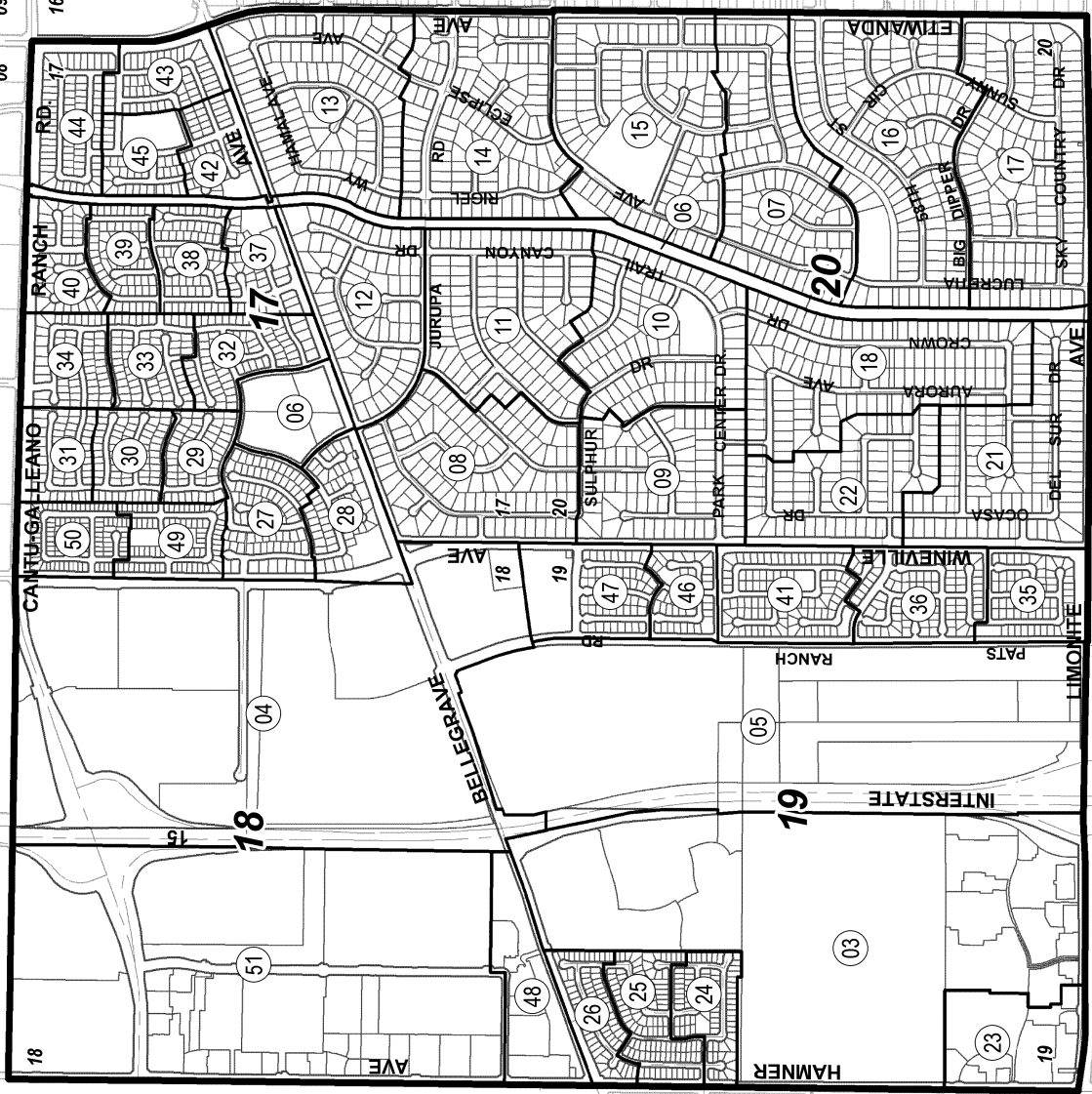
SEC. 17, 18, 19, 20, T.2S., R.6W.
CITY OF EASTVALE, CITY OF JURUPA VALLEY

160

MAP INDEX 1 OF 1



SAN BERNARDINO COUNTY	Bk 156	Bk 159	Bk 161
	Bk 164	Bk 162	Bk 157



SAN BERNARDINO COUNTY



ASSASSOR'S MAP BK 160
Riverside County, Calif.

Date
12/31/1889
19/20
10/25/2019
02
Nov 2019

Old Number
21-22
51

New Number
21-22
51

Nov 2019

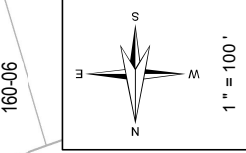
160-32

160-06

TRA 028-114

SEC. 17 T.2S, R.6W
CITY OF JURUPA VALLEY

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



BELLEGRAVE AVENUE

MIRAMONTES CAMINO

CALLE NAVATO

CAMINO CAYETAON

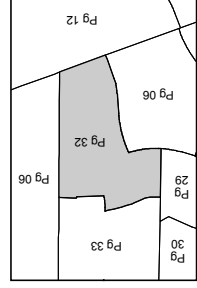
JAMACHA CAMINO

CORTE LOS LAURELES

CORTE CORBONERA

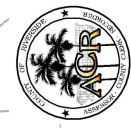
AVENIDAS DEL RANCHOS

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



Map Reference *
MB 441/41 - 49 TRACT MAP NO. 33461

Oct 2014



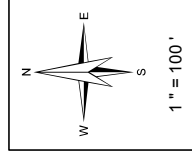
ASSESSOR'S MAP BK 60 PG. 32
Riverside County, Calif.

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.

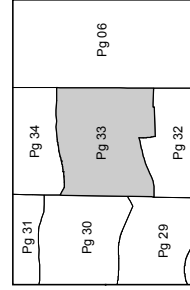
SEC. 17 T.2S, R.6W
CITY OF JURUPA VALLEY

TRA 028-114

160-33
160-06

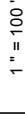


- Legend**
- Lot Lines
 - Right-Of-Way
 - Old Lot Lines
 - Reference R.O.W.
 - Other Easements
 - Lease Area
 - Subdivision TIC Mark



160-06

LOT B



Legend

Lot Lines

Right-Of-Way	_____
Old Lot Lines	- - - -

- - - Reference R.C.

----- Other Easement
..... Lease Area

Subdivision Title

156

g 34

g 34

Pa 06

33

	3

15 JULY 2005

Oct 2014



Exhibit D

Special Tax Bonds, 2015 Series A Debt Service Schedule

Jurupa Unified School District
Community Facilities District No. 9
Special Tax Bonds, 2015 Series A Debt Service Schedule

Period	Special Tax Bonds, 2015 Series A		
	Principal	Interest	Debt Service
2015	\$0.00	\$123,076.39	\$123,076.39
2016	0.00	443,075.00	443,075.00
2017	35,000.00	443,075.00	478,075.00
2018	45,000.00	442,375.00	487,375.00
2019	60,000.00	441,475.00	501,475.00
2020	70,000.00	440,275.00	510,275.00
2021	80,000.00	438,700.00	518,700.00
2022	95,000.00	435,500.00	530,500.00
2023	110,000.00	431,700.00	541,700.00
2024	125,000.00	426,200.00	551,200.00
2025	145,000.00	419,950.00	564,950.00
2026	160,000.00	412,700.00	572,700.00
2027	180,000.00	404,700.00	584,700.00
2028	200,000.00	398,400.00	598,400.00
2029	220,000.00	390,900.00	610,900.00
2030	240,000.00	382,100.00	622,100.00
2031	260,000.00	372,500.00	632,500.00
2032	285,000.00	359,500.00	644,500.00
2033	315,000.00	345,250.00	660,250.00
2034	345,000.00	329,500.00	674,500.00
2035	375,000.00	312,250.00	687,250.00
2036	405,000.00	293,500.00	698,500.00
2037	440,000.00	273,250.00	713,250.00
2038	475,000.00	251,250.00	726,250.00
2039	515,000.00	227,500.00	742,500.00
2040	555,000.00	201,750.00	756,750.00
2041	600,000.00	174,000.00	774,000.00
2042	645,000.00	144,000.00	789,000.00
2043	695,000.00	111,750.00	806,750.00
2044	745,000.00	77,000.00	822,000.00
2045	795,000.00	39,750.00	834,750.00
Total	\$9,215,000.00	\$9,986,951.39	\$19,201,951.39

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. 9

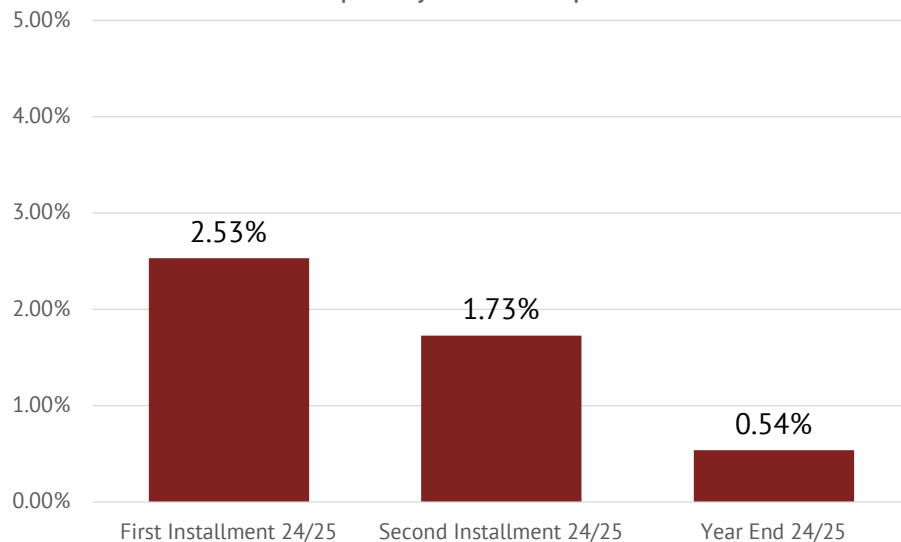


Summary

Year End

Total Taxes Due June 30, 2025	\$652,461.88
Amount Paid	\$648,952.96
Amount Remaining to be Collected	\$3,508.92
Number of Parcels Delinquent	1
Delinquency Rate	0.54%

Year End
Delinquency Rate Comparison



Foreclosure

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

Foreclosure Qualification

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

Parcels Qualifying for Foreclosure ^[1]

Parcels Exceeding Individual Foreclosure Threshold	0
Parcels Exceeding CFD Aggregate	0

[1] Pursuant to the Foreclosure Covenant in the Fiscal Agent Agreement there is no requirement to initiate Foreclosure Proceedings for aggregate delinquencies if the Reserve Fund is equal to the Reserve Requirement and Special Tax Revenues are expected to be equal to or greater than the Annual Debt Service.



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Jurupa Unified School District Community Facilities District No. 9



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	\$602,774.18	0	\$602,774.18	\$0.00	0.00%	\$0.00	0.00%
2021/2022	614,828.94	1	613,175.68	1,653.26	0.27%	0.00	0.00%
2022/2023	627,126.28	0	627,126.28	0.00	0.00%	0.00	0.00%
2023/2024	639,668.68	2	636,228.56	3,440.12	0.54%	1,720.06	0.27%
2024/2025	652,461.88	1	648,952.96	3,508.92	0.54%	3,508.92	0.54%

Historical Delinquency Rate

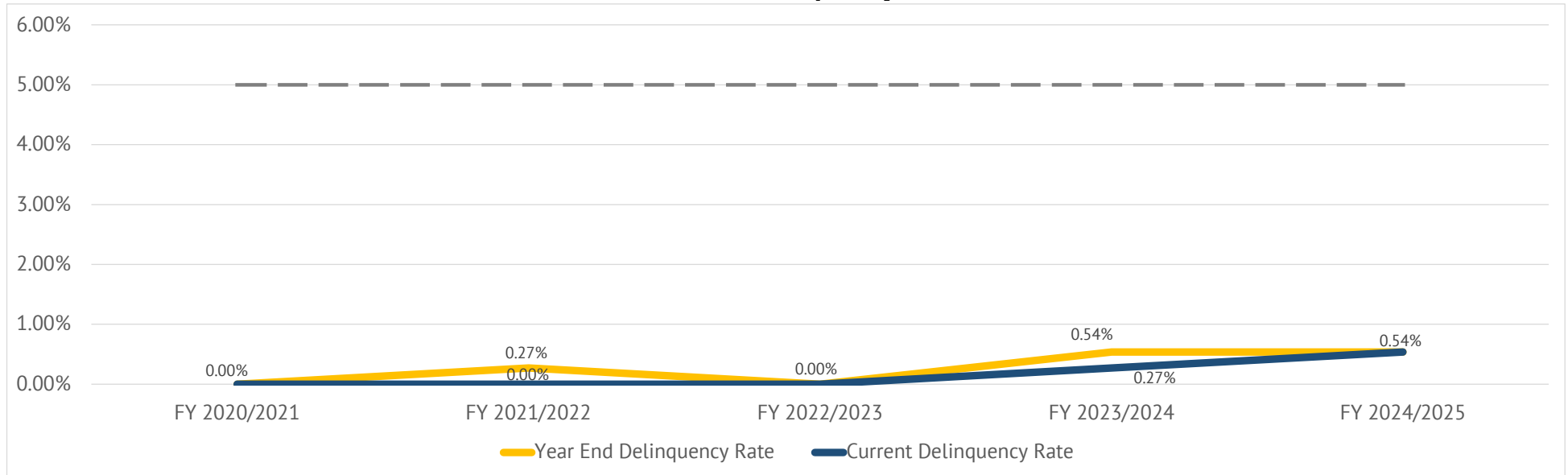


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 9 (Special Tax Bonds, 2015 Series A)

Subfund: 4777885A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$15,708.98	\$5,140,933.62	\$0.00	(\$4,822,356.29)	\$0.00	\$334,286.31			BEGINNING BALANCE
07-01-2024	\$1,349.16					\$335,635.47		Interest	Interest Earnings
08-01-2024	\$1,396.74					\$337,032.21		Interest	Interest Earnings
08-15-2024		\$2,002.05				\$339,034.26		Deposit	Special Tax Deposit
08-26-2024				(\$274,000.13)		\$65,034.13		Transfer Out	Transfer To 4777885B Redemption Fund
09-03-2024	\$1,177.18					\$66,211.31		Interest	Interest Earnings
10-01-2024	\$254.13					\$66,465.44		Interest	Interest Earnings
11-01-2024	\$250.18					\$66,715.62		Interest	Interest Earnings
11-01-2024				(\$66,211.31)		\$504.31		Transfer Out	Transfer To 4777885S Surplus Fund
12-02-2024	\$1.78					\$506.09		Interest	Interest Earnings
01-02-2025	\$1.78					\$507.87		Interest	Interest Earnings
01-29-2025		\$337,303.56				\$337,811.43		Deposit	Special Tax Deposit
02-03-2025	\$112.26					\$337,923.69		Interest	Interest Earnings
02-13-2025		\$3,692.18				\$341,615.87		Deposit	Special Tax Deposit
02-24-2025				(\$71,575.78)		\$270,040.09		Transfer Out	Transfer To 4777885B Redemption Fund
02-24-2025				(\$72,500.00)		\$197,540.09		Transfer Out	Transfer To 4777885B Redemption Fund
03-03-2025	\$956.04					\$198,496.13		Interest	Interest Earnings
04-01-2025	\$663.41					\$199,159.54		Interest	Interest Earnings
04-22-2025				(\$27,602.02)		\$171,557.52		Transfer Out	Transfer To 4777885I Admin Expense Fund
05-01-2025	\$616.21					\$172,173.73		Interest	Interest Earnings
05-27-2025		\$304,051.92				\$476,225.65		Deposit	Special Tax Deposit
06-02-2025	\$737.16					\$476,962.81		Interest	Interest Earnings
	\$7,516.03	\$647,049.71	\$0.00	(\$511,889.24)	\$0.00	\$142,676.50			DATE RANGE BALANCE
Subfund Total	\$23,225.01	\$5,787,983.33	\$0.00	(\$5,334,245.53)	\$0.00	\$476,962.81	Total for 4777885A - Special Tax Fund		

Subfund: 4777885B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$2,475.56	\$0.00	\$4,408,718.07	\$0.00	(\$4,347,351.37)	\$63,842.26			BEGINNING BALANCE
07-01-2024	\$257.61					\$64,099.87		Interest	Interest Earnings
08-01-2024	\$266.75					\$64,366.62		Interest	Interest Earnings
08-26-2024			\$274,000.13			\$338,366.75		Transfer In	Transfer From 4777885A Special Tax Fund for debt service payable 9-1-24
09-03-2024					(\$213,100.00)	\$125,266.75	Cede & Co	Debt Service Interest	Debt Service Interest
09-03-2024					(\$125,000.00)	\$266.75	Cede & Co	Debt Service Principal	Debt Service Principal
09-03-2024	\$483.85					\$750.60		Interest	Interest Earnings
10-01-2024	\$92.29					\$842.89		Interest	Interest Earnings
10-07-2024			\$120,948.19			\$121,791.08		Transfer In	Transfer From 4777885D Reserve Fund
11-01-2024	\$370.05					\$122,161.13		Interest	Interest Earnings
12-02-2024	\$430.29					\$122,591.42		Interest	Interest Earnings
01-02-2025	\$431.42					\$123,022.84		Interest	Interest Earnings
02-03-2025	\$416.55					\$123,439.39		Interest	Interest Earnings
02-24-2025			\$14,959.83			\$138,399.22		Transfer In	Transfer From 4777885D Reserve Fund

Subfund: 4777885B - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
02-24-2025			\$72,500.00			\$210,899.22		Transfer In	Transfer From 4777885A Special Tax Fund
02-24-2025			\$71,575.78			\$282,475.00		Transfer In	Transfer From 4777885A Special Tax Fund
03-03-2025					(\$209,975.00)	\$72,500.00	Cede & Co	Debt Service Interest	Debt Service Interest
03-03-2025	\$461.51					\$72,961.51		Interest	Interest Earnings
04-01-2025	\$289.38					\$73,250.89		Interest	Interest Earnings
05-01-2025	\$236.48					\$73,487.37		Interest	Interest Earnings
06-02-2025	\$244.80					\$73,732.17		Interest	Interest Earnings
	\$3,980.98	\$0.00	\$553,983.93	\$0.00	(\$548,075.00)	\$9,889.91			DATE RANGE BALANCE
Subfund Total	\$6,456.54	\$0.00	\$4,962,702.00	\$0.00	(\$4,895,426.37)	\$73,732.17	Total for 4777885B - Redemption Fund		

Subfund: 4777885D - Reserve Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$102,320.36	\$792,745.82	\$21,828.06	(\$14,372.83)	\$0.00	\$902,521.41			BEGINNING BALANCE
07-01-2024	\$3,641.74					\$906,163.15		Interest	Interest Earnings
08-01-2024	\$3,770.99					\$909,934.14		Interest	Interest Earnings
09-03-2024	\$3,755.16					\$913,689.30		Interest	Interest Earnings
10-01-2024	\$3,510.16					\$917,199.46		Interest	Interest Earnings
10-07-2024				(\$120,948.19)		\$796,251.27		Transfer Out	Transfer To 4777885B Redemption Fund
11-01-2024	\$3,085.58					\$799,336.85		Interest	Interest Earnings
12-02-2024	\$2,815.54					\$802,152.39		Interest	Interest Earnings
01-02-2025	\$2,822.91					\$804,975.30		Interest	Interest Earnings
02-03-2025	\$2,725.64					\$807,700.94		Interest	Interest Earnings
02-24-2025				(\$14,959.83)		\$792,741.11		Transfer Out	Transfer To 4777885B Redemption Fund
03-03-2025	\$2,447.79					\$795,188.90		Interest	Interest Earnings
04-01-2025	\$2,657.97					\$797,846.87		Interest	Interest Earnings
05-01-2025	\$2,575.73					\$800,422.60		Interest	Interest Earnings
06-02-2025	\$2,666.33					\$803,088.93		Interest	Interest Earnings
	\$36,475.54	\$0.00	\$0.00	(\$135,908.02)	\$0.00	(\$99,432.48)			DATE RANGE BALANCE
Subfund Total	\$138,795.90	\$792,745.82	\$21,828.06	(\$150,280.85)	\$0.00	\$803,088.93	Total for 4777885D - Reserve Fund		

Subfund: 4777885E - School Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$863.72	\$2,614,646.53	\$256,186.63	\$0.00	(\$2,871,696.88)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$863.72	\$2,614,646.53	\$256,186.63	\$0.00	(\$2,871,696.88)	\$0.00	Total for 4777885E - School Facilities Account		

Subfund: 4777885F - LOC Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Total for 4777885F - LOC Fund		

Subfund: 4777885G - Park District Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$2,537.17	\$1,509,458.34	\$0.00	(\$409.94)	(\$1,511,585.57)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$2,537.17	\$1,509,458.34	\$0.00	(\$409.94)	(\$1,511,585.57)	\$0.00	Total for 4777885G - Park District Facilities Account		

Subfund: 4777885H - Capitalized Interest Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$34.37	\$263,385.03	\$0.00	(\$263,419.40)	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$34.37	\$263,385.03	\$0.00	(\$263,419.40)	\$0.00	\$0.00	Total for 4777885H - Capitalized Interest Fund		

Subfund: 4777885I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$3,655.68	\$25,000.15	\$207,333.18	\$0.00	(\$185,424.49)	\$50,564.52			BEGINNING BALANCE
07-01-2024	\$204.03				\$50,768.55			Interest	Interest Earnings
08-01-2024	\$211.27				\$50,979.82			Interest	Interest Earnings
08-20-2024					(\$2,350.00)	\$48,629.82	Zions First National Bank	Professional Services	Requisition Dated 08/16/24 Annual Admin Fee May 2024 - April 2025 Inv#12187
09-03-2024	\$206.64				\$48,836.46			Interest	Interest Earnings
10-01-2024	\$187.62				\$49,024.08			Interest	Interest Earnings
10-15-2024					(\$10,000.00)	\$39,024.08	KeyAnalytics	Professional Services	Req dtd 10-14-2024 Invoice # OC 2024-1084 FY 2024/2025 CFD Annual Base Fee
11-01-2024	\$163.91				\$39,187.99			Interest	Interest Earnings
12-02-2024	\$138.03				\$39,326.02			Interest	Interest Earnings
01-02-2025	\$138.40				\$39,464.42			Interest	Interest Earnings
02-03-2025	\$133.63				\$39,598.05			Interest	Interest Earnings
03-03-2025	\$120.40				\$39,718.45			Interest	Interest Earnings
04-01-2025	\$132.76				\$39,851.21			Interest	Interest Earnings
04-15-2025					(\$12,500.00)	\$27,351.21	J.U.S.D.	Professional Services	Req dtd 4-11-25 2024/2025 CFD Administrative Fee
04-22-2025			\$27,602.02		\$54,953.23			Transfer In	Transfer From 4777885A Special Tax Fund
05-01-2025	\$133.90				\$55,087.13			Interest	Interest Earnings
06-02-2025	\$183.50				\$55,270.63			Interest	Interest Earnings
06-06-2025					(\$2,350.00)	\$52,920.63	Zions First National Bank	Professional Services	ReqDated 05/30/25 Fiscal Agent Services Annual Admin Fee May 2025 - April 2026 Invoice No. 13108
	\$1,954.09	\$0.00	\$27,602.02	\$0.00	(\$27,200.00)	\$2,356.11			DATE RANGE BALANCE
Subfund Total	\$5,609.77	\$25,000.15	\$234,935.20	\$0.00	(\$212,624.49)	\$52,920.63	Total for 4777885I - Administrative Expense Fund		

Subfund: 4777885J - Cost of Issuance Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$37.10	\$67,253.86	\$0.00	(\$13,302.78)	(\$53,988.18)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$37.10	\$67,253.86	\$0.00	(\$13,302.78)	(\$53,988.18)	\$0.00	Total for 4777885J - Cost of Issuance Fund		

Subfund: 4777885K - Services District Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$41.50	\$18.73	\$0.00	(\$60.23)	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE

Subfund: 4777885K - Services District Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
Subfund Total	\$41.50	\$18.73	\$0.00	(\$60.23)	\$0.00	\$0.00	Total for 4777885K - Services District Facilities Account		

Subfund: 4777885L - Flood District Facilities Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$16,142.40	\$994,772.03	\$0.00	(\$242,413.68)	(\$768,500.75)	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$16,142.40	\$994,772.03	\$0.00	(\$242,413.68)	(\$768,500.75)	\$0.00	Total for 4777885L - Flood District Facilities Account		

Subfund: 4777885S - Surplus Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$3,752.20	\$0.00	\$462,233.28	\$0.00	(\$465,959.08)	\$26.40			BEGINNING BALANCE
07-01-2024	\$0.11					\$26.51		Interest	Interest Earnings
08-01-2024	\$0.11					\$26.62		Interest	Interest Earnings
09-03-2024	\$0.11					\$26.73		Interest	Interest Earnings
10-01-2024	\$0.10					\$26.83		Interest	Interest Earnings
11-01-2024			\$66,211.31			\$66,238.14		Transfer In	Transfer From 4777885A Special Tax Fund
11-01-2024	\$0.10					\$66,238.24		Interest	Interest Earnings
11-21-2024					(\$66,238.24)	\$0.00	J.U.S.D.	Construction Costs	Disbursement of funds per Sec 4.09(B) of FA Agreement
12-02-2024	\$156.48					\$156.48		Interest	Interest Earnings
01-02-2025	\$0.53					\$157.01		Interest	Interest Earnings
02-03-2025	\$0.53					\$157.54		Interest	Interest Earnings
03-03-2025	\$0.48					\$158.02		Interest	Interest Earnings
04-01-2025	\$0.53					\$158.55		Interest	Interest Earnings
05-01-2025	\$0.51					\$159.06		Interest	Interest Earnings
06-02-2025	\$0.53					\$159.59		Interest	Interest Earnings
	\$160.12	\$0.00	\$66,211.31	\$0.00	(\$66,238.24)	\$133.19			DATE RANGE BALANCE
Subfund Total	\$3,912.32	\$0.00	\$528,444.59	\$0.00	(\$532,197.32)	\$159.59	Total for 4777885S - Surplus Fund		
Fund Total	\$197,655.80	\$12,055,263.82	\$6,004,096.48	(\$6,004,132.41)	(\$10,846,019.56)	\$1,406,864.13	Total for CFD No. 9 (Special Tax Bonds, 2015 Series A)		
Grand Total	\$197,655.80	\$12,055,263.82	\$6,004,096.48	(\$6,004,132.41)	(\$10,846,019.56)	\$1,406,864.13	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. 9
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33461	1	11454 CAMINO MIRAMONTES	160-320-001	\$4,116.80	\$3,313.24
33461	2	11442 CAMINO MIRAMONTES	160-320-002	\$4,116.80	\$3,787.16
33461	3	11430 CAMINO MIRAMONTES	160-320-003	\$4,116.80	\$3,579.10
33461	4	11418 CAMINO MIRAMONTES	160-320-004	\$4,116.80	\$3,787.16
33461	5	11406 CAMINO MIRAMONTES	160-320-005	\$4,116.80	\$3,579.10
33461	6	11405 CAMINO MIRAMONTES	160-321-001	\$4,116.80	\$3,313.24
33461	7	11413 CAMINO MIRAMONTES	160-321-002	\$4,116.80	\$3,313.24
33461	8	11421 CAMINO MIRAMONTES	160-321-003	\$4,116.80	\$2,908.66
33461	9	11429 CAMINO MIRAMONTES	160-321-004	\$4,116.80	\$3,579.10
33461	10	11437 CAMINO MIRAMONTES	160-321-005	\$4,116.80	\$3,787.16
33461	11	11445 CAMINO MIRAMONTES	160-321-006	\$4,116.80	\$3,313.24
33461	12	11453 CAMINO MIRAMONTES	160-321-007	\$4,116.80	\$3,579.10
33461	13	11461 CAMINO MIRAMONTES	160-321-008	\$4,116.80	\$3,787.16
33461	14	11456 CALLE NAVATO	160-321-009	\$4,116.80	\$3,313.24
33461	15	11448 CALLE NAVATO	160-321-010	\$4,116.80	\$3,579.10
33461	16	11440 CALLE NAVATO	160-321-011	\$4,116.80	\$3,787.16
33461	17	11432 CALLE NAVATO	160-321-012	\$4,116.80	\$3,579.10
33461	18	11424 CALLE NAVATO	160-321-013	\$4,116.80	\$3,313.24
33461	19	11416 CALLE NAVATO	160-321-014	\$4,116.80	\$2,908.66
33461	20	11408 CALLE NAVATO	160-321-015	\$4,116.80	\$3,579.10
33461	35	4962 CAMINO DE MADERA	160-321-016	\$4,116.80	\$2,908.66
33461	36	4950 CAMINO DE MADERA	160-321-017	\$4,116.80	\$3,579.10
33461	37	4938 CAMINO DE MADERA	160-321-018	\$4,116.80	\$2,908.66
33461	38	4926 CAMINO DE MADERA	160-321-019	\$4,116.80	\$3,579.10
33461	39	4914 CAMINO DE MADERA	160-321-020	\$4,116.80	\$3,787.16
33461	40	4902 CAMINO DE MADERA	160-321-021	\$4,116.80	\$3,313.24
33461	41	4890 CAMINO DE MADERA	160-321-022	\$4,116.80	\$3,579.10
33461	42	4878 CAMINO DE MADERA	160-321-023	\$4,116.80	\$2,908.66
33461	43	4866 CAMINO DE MADERA	160-321-024	\$4,116.80	\$3,313.24
33461	44	4854 CAMINO DE MADERA	160-321-025	\$4,116.80	\$3,579.10
33461	21	4961 CORTE CARBONERA	160-322-001	\$4,116.80	\$3,787.16
33461	22	4949 CORTE CARBONERA	160-322-002	\$4,116.80	\$3,313.24
33461	23	4937 CORTE CARBONERA	160-322-003	\$4,116.80	\$3,579.10
33461	24	4925 CORTE CARBONERA	160-322-004	\$4,116.80	\$3,787.16
33461	25	4913 CORTE CARBONERA	160-322-005	\$4,116.80	\$2,908.66
33461	26	4910 CORTE CARBONERA	160-322-006	\$4,116.80	\$3,787.16
33461	27	4922 CORTE CARBONERA	160-322-007	\$4,116.80	\$3,579.10
33461	28	4934 CORTE CARBONERA	160-322-008	\$4,116.80	\$3,313.24
33461	29	11433 CALLE NAVATO	160-322-009	\$4,116.80	\$2,908.66
33461	30	11425 CALLE NAVATO	160-322-010	\$4,116.80	\$3,313.24
33461	31	4947 CAMINO DE MADERA	160-322-011	\$4,116.80	\$3,579.10
33461	32	4935 CAMINO DE MADERA	160-322-012	\$4,116.80	\$2,908.66
33461	33	4923 CAMINO DE MADERA	160-322-013	\$4,116.80	\$3,313.24
33461	34	4911 CAMINO DE MADERA	160-322-014	\$4,116.80	\$3,579.10
33461	175	11437 CORTE LOS LAURELES	160-323-001	\$4,116.80	\$2,908.66
33461	176	11445 CORTE LOS LAURELES	160-323-002	\$4,116.80	\$3,579.10
33461	177	11453 CORTE LOS LAURELES	160-323-003	\$4,116.80	\$3,313.24
33461	178	11461 CORTE LOS LAURELES	160-323-004	\$4,116.80	\$3,579.10
33461	179	11469 CORTE LOS LAURELES	160-323-005	\$4,116.80	\$3,313.24
33461	180	11477 CORTE LOS LAURELES	160-323-006	\$4,116.80	\$2,908.66
33461	181	11485 CORTE LOS LAURELES	160-323-007	\$4,116.80	\$3,579.10
33461	182	11492 CORTE LOS LAURELES	160-323-008	\$4,116.80	\$3,313.24
33461	183	11484 CORTE LOS LAURELES	160-323-009	\$4,116.80	\$2,908.66

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Community Facilities District No. 9
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Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33461	184	11476 CORTE LOS LAURELES	160-323-010	\$4,116.80	\$3,579.10
33461	185	11468 CORTE LOS LAURELES	160-323-011	\$4,116.80	\$2,908.66
33461	186	11460 CORTE LOS LAURELES	160-323-012	\$4,116.80	\$3,579.10
33461	187	11452 CORTE LOS LAURELES	160-323-013	\$4,116.80	\$3,313.24
33461	188	11444 CORTE LOS LAURELES	160-323-014	\$4,116.80	\$3,579.10
33461	189	11436 CORTE LOS LAURELES	160-323-015	\$4,116.80	\$3,313.24
33461	190	11422 CORTE LOS LAURELES	160-323-016	\$4,116.80	\$3,579.10
33461	191	11414 CORTE LOS LAURELES	160-323-017	\$4,116.80	\$3,313.24
33461	192	11406 CORTE LOS LAURELES	160-323-018	\$4,116.80	\$3,579.10
33461	193	11407 CAMENO JAMACHA	160-323-019	\$4,116.80	\$2,908.66
33461	194	11415 CAMINO JAMACHA	160-323-020	\$4,116.80	\$3,579.10
33461	195	11423 CAMENO JAMACHA	160-323-021	\$4,116.80	\$3,313.24
33461	196	11431 CAMINO JAMACHA	160-323-022	\$4,116.80	\$3,579.10
33461	197	11439 CAMINO JAMACHA	160-323-023	\$4,116.80	\$2,908.66
33461	198	11447 CAMINO JAMACHA	160-323-024	\$4,116.80	\$3,313.24
33461	199	11455 CAMINO JAMACHA	160-323-025	\$4,116.80	\$3,787.16
33461	200	11463 CAMINO JAMACHA	160-323-026	\$4,116.80	\$2,908.66
33461	201	11471 CAMINO JAMACHA	160-323-027	\$4,116.80	\$3,787.16
33461	202	11479 CAMINO JAMACHA	160-323-028	\$4,116.80	\$3,313.24
33461	203	11487 CAMINO JAMACHA	160-323-029	\$4,116.80	\$3,579.10
33461	45	4842 CAMINO DE MADERA	160-330-001	\$4,116.80	\$2,908.66
33461	46	4830 CAMINO DE MADERA	160-330-002	\$4,116.80	\$3,313.24
33461	47	4818 CAMINO DE MADERA	160-330-003	\$4,116.80	\$3,579.10
33461	48	4806 CAMINO DE MADERA	160-330-004	\$4,116.80	\$3,313.24
33461	49	4782 CAMINO DE MADERA	160-330-005	\$4,116.80	\$2,908.66
33461	50	4770 CAMINO DE MADERA	160-330-006	\$4,116.80	\$3,579.10
33461	51	4758 CAMINO DE MADERA	160-330-007	\$4,116.80	\$3,787.16
33461	52	4746 CAMINO DE MADERA	160-330-008	\$4,116.80	\$3,579.10
33461	53	4734 CAMINO DE MADERA	160-330-009	\$4,116.80	\$3,313.24
33461	54	4722 CAMINO DE MADERA	160-330-010	\$4,116.80	\$3,787.16
33461	55	4710 CAMINO DE MADERA	160-330-011	\$4,116.80	\$3,313.24
33461	118	11484 CORTE ACALANES	160-331-001	\$4,116.80	\$3,070.48
33461	119	11476 CORTE ACALANES	160-331-002	\$4,116.80	\$3,313.24
33461	120	11468 CORTE ACALANES	160-331-003	\$4,116.80	\$3,313.24
33461	121	11460 CORTE ACALANES	160-331-004	\$4,116.80	\$3,070.48
33461	122	11452 CORTE ACALANES	160-331-005	\$4,116.80	\$3,070.48
33461	123	11444 CORTE ACALANES	160-331-006	\$4,116.80	\$3,313.24
33461	124	11436 CORTE ACALANES	160-331-007	\$4,116.80	\$3,070.48
33461	125	11428 CORTE ACALANES	160-331-008	\$4,116.80	\$3,313.24
33461	126	11420 CORTE ACALANES	160-331-009	\$4,116.80	\$3,070.48
33461	127	11412 CORTE ACALANES	160-331-010	\$4,116.80	\$3,313.24
33461	128	11404 CORTE ACALANES	160-331-011	\$4,116.80	\$3,070.48
33461	129	11403 CORTE SOQUEL	160-331-012	\$4,116.80	\$3,313.24
33461	130	11411 CORTE SOQUEL	160-331-013	\$4,116.80	\$3,070.48
33461	131	11419 CORTE SOQUEL	160-331-014	\$4,116.80	\$3,313.24
33461	132	11427 CORTE SOQUEL	160-331-015	\$4,116.80	\$3,070.48
33461	133	11435 CORTE SOQUEL	160-331-016	\$4,116.80	\$2,908.66
33461	134	11443 CORTE SOQUEL	160-331-017	\$4,116.80	\$3,070.48
33461	135	11451 CORTE SOQUEL	160-331-018	\$4,116.80	\$3,313.24
33461	136	11459 CORTE SOQUEL	160-331-019	\$4,116.80	\$3,070.48
33461	137	11467 CORTE SOQUEL	160-331-020	\$4,116.80	\$3,313.24
33461	138	11475 CORTE SOQUEL	160-331-021	\$4,116.80	\$2,908.66
33461	139	11483 CORTE SOQUEL	160-331-022	\$4,116.80	\$3,070.48

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Community Facilities District No. 9
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Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33461	140	11482 CORTE SOQUEL	160-331-023	\$4,116.80	\$3,313.24
33461	141	11474 CORTE SOQUEL	160-331-024	\$4,116.80	\$3,313.24
33461	142	11466 CORTE SOQUEL	160-331-025	\$4,116.80	\$3,070.48
33461	143	11458 CORTE SOQUEL	160-331-026	\$4,116.80	\$3,313.24
33461	144	11450 CORTE SOQUEL	160-331-027	\$4,116.80	\$3,070.48
33461	145	11442 CORTE SOQUEL	160-331-028	\$4,116.80	\$2,908.66
33461	146	11434 CORTE SOQUEL	160-331-029	\$4,116.80	\$3,313.24
33461	147	11426 CORTE SOQUEL	160-331-030	\$4,116.80	\$3,313.24
33461	148	11418 CORTE SOQUEL	160-331-031	\$4,116.80	\$3,070.48
33461	149	11410 CORTE SOQUEL	160-331-032	\$4,116.80	\$3,313.24
33461	150	11402 CORTE SOQUEL	160-331-033	\$4,116.80	\$3,070.48
33461	151	11401 CORTE CUYAMA	160-331-034	\$4,116.80	\$2,908.66
33461	152	11409 CORTE CUYAMA	160-331-035	\$4,116.80	\$3,313.24
33461	153	11417 CORTE CUYAMA	160-331-036	\$4,116.80	\$2,908.66
33461	154	11425 CORTE CUYAMA	160-331-037	\$4,116.80	\$3,313.24
33461	155	11433 CORTE CUYAMA	160-331-038	\$4,116.80	\$3,579.10
33461	156	11441 CORTE CUYAMA	160-331-039	\$4,116.80	\$3,313.24
33461	157	11449 CORTE CUYAMA	160-331-040	\$4,116.80	\$2,908.66
33461	158	11457 CORTE CUYAMA	160-331-041	\$4,116.80	\$3,579.10
33461	159	11465 CORTE CUYAMA	160-331-042	\$4,116.80	\$3,313.24
33461	160	11473 CORTE CUYAMA	160-331-043	\$4,116.80	\$3,787.16
33461	161	11481 CORTE CUYAMA	160-331-044	\$4,116.80	\$2,908.66
33461	162	11484 CORTE CUYAMA	160-331-045	\$4,116.80	\$3,313.24
33461	163	11476 CORTE CUYAMA	160-331-046	\$4,116.80	\$3,579.10
33461	164	11468 CORTE CUYAMA	160-331-047	\$4,116.80	\$2,908.66
33461	165	11460 CORTE CUYAMA	160-331-048	\$4,116.80	\$3,579.10
33461	166	11452 CORTE CUYAMA	160-331-049	\$4,116.80	\$3,313.24
33461	167	11444 CORTE CUYAMA	160-331-050	\$4,116.80	\$3,579.10
33461	168	11436 CORTE CUYAMA	160-331-051	\$4,116.80	\$2,908.66
33461	169	11420 CORTE CUYAMA	160-331-052	\$4,116.80	\$3,579.10
33461	170	11412 CORTE CUYAMA	160-331-053	\$4,116.80	\$3,313.24
33461	171	11404 CORTE CUYAMA	160-331-054	\$4,116.80	\$3,579.10
33461	172	11405 CORTE LOS LAURELES	160-331-055	\$4,116.80	\$3,313.24
33461	173	11413 CORTE LOS LAURELES	160-331-056	\$4,116.80	\$3,579.10
33461	174	11421 CORTE LOS LAURELES	160-331-057	\$4,116.80	\$2,908.66
33461	56	4698 CAMINO DE MADERA	160-340-001	\$4,116.80	\$3,070.48
33461	57	4686 CAMINO DE MADERA	160-340-002	\$4,116.80	\$3,313.24
33461	58	4674 CAMINO DE MADERA	160-340-003	\$4,116.80	\$3,070.48
33461	59	4662 CAMINO DE MADERA	160-340-004	\$4,116.80	\$3,313.24
33461	60	4650 CAMINO DE MADERA	160-340-005	\$4,116.80	\$3,070.48
33461	61	4638 CAMINO DE MADERA	160-340-006	\$4,116.80	\$3,313.24
33461	62	4626 CAMINO DE MADERA	160-340-007	\$4,116.80	\$2,908.66
33461	63	4614 CAMINO DE MADERA	160-340-008	\$4,116.80	\$3,070.48
33461	64	4602 CAMINO DE MADERA	160-340-009	\$4,116.80	\$3,313.24
33461	65	11401 CALLE POSITAS	160-340-010	\$4,116.80	\$3,070.48
33461	66	11409 CALLE POSITAS	160-340-011	\$4,116.80	\$3,313.24
33461	67	11417 CALLE POSITAS	160-340-012	\$4,116.80	\$3,070.48
33461	68	11425 CALLE POSITAS	160-340-013	\$4,116.80	\$3,313.24
33461	69	11433 CALLE POSITAS	160-340-014	\$4,116.80	\$3,070.48
33461	70	11441 CALLE POSITAS	160-340-015	\$4,116.80	\$3,313.24
33461	71	11449 CALLE POSITAS	160-340-016	\$4,116.80	\$2,908.66
33461	72	11481 CALLE POSITAS	160-341-001	\$4,116.80	\$3,313.24
33461	73	11489 CALLE POSITAS	160-341-002	\$4,116.80	\$2,908.66

Jurupa Unified School District
Community Facilities District No. 9
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Tract	Lot	Site Address	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
33461	74	11488 CALLE POSITAS	160-341-003	\$4,116.80	\$2,908.66
33461	75	11480 CALLE POSITAS	160-341-004	\$4,116.80	\$3,313.24
33461	76	11472 CALLE POSITAS	160-341-005	\$4,116.80	\$3,070.48
33461	77	11464 CALLE POSITAS	160-341-006	\$4,116.80	\$3,313.24
33461	78	11456 CALLE POSITAS	160-341-007	\$4,116.80	\$3,070.48
33461	79	11448 CALLE POSITAS	160-341-008	\$4,116.80	\$2,908.66
33461	80	11440 CALLE POSITAS	160-341-009	\$4,116.80	\$3,313.24
33461	81	11432 CALLE POSITAS	160-341-010	\$4,116.80	\$3,070.48
33461	82	11424 CALLE POSITAS	160-341-011	\$4,116.80	\$3,313.24
33461	83	11416 CALLE POSITAS	160-341-012	\$4,116.80	\$3,070.48
33461	84	11408 CALLE POSITAS	160-341-013	\$4,116.80	\$2,908.66
33461	85	11407 AUTUMN SAGE AVE	160-341-014	\$4,116.80	\$3,070.48
33461	86	11415 AUTUMN SAGE AVE	160-341-015	\$4,116.80	\$3,313.24
33461	87	11423 AUTUMN SAGE AVE	160-341-016	\$4,116.80	\$3,070.48
33461	88	11431 AUTUMN SAGE AVE	160-341-017	\$4,116.80	\$3,070.48
33461	89	11439 AUTUMN SAGE AVE	160-341-018	\$4,116.80	\$3,313.24
33461	90	11447 AUTUMN SAGE AVE	160-341-019	\$4,116.80	\$3,070.48
33461	91	11455 AUTUMN SAGE AVE	160-341-020	\$4,116.80	\$3,070.48
33461	92	11463 AUTUMN SAGE AVE	160-341-021	\$4,116.80	\$3,313.24
33461	93	11471 AUTUMN SAGE AVE	160-341-022	\$4,116.80	\$3,070.48
33461	94	11479 AUTUMN SAGE AVE	160-341-023	\$4,116.80	\$3,313.24
33461	95	11487 AUTUMN SAGE AVE	160-341-024	\$4,116.80	\$3,313.24
33461	96	11486 AUTUMN SAGE AVE	160-342-001	\$4,116.80	\$3,070.48
33461	97	11478 AUTUMN SAGE AVE	160-342-002	\$4,116.80	\$3,070.48
33461	98	11470 AUTUMN SAGE AVE	160-342-003	\$4,116.80	\$3,313.24
33461	99	11462 AUTUMN SAGE AVE	160-342-004	\$4,116.80	\$3,070.48
33461	100	11454 AUTUMN SAGE AVE	160-342-005	\$4,116.80	\$3,313.24
33461	101	11446 AUTUMN SAGE AVE	160-342-006	\$4,116.80	\$3,313.24
33461	102	11438 AUTUMN SAGE AVE	160-342-007	\$4,116.80	\$3,070.48
33461	103	11430 AUTUMN SAGE AVE	160-342-008	\$4,116.80	\$3,313.24
33461	104	11422 AUTUMN SAGE AVE	160-342-009	\$4,116.80	\$3,313.24
33461	105	11414 AUTUMN SAGE AVE	160-342-010	\$4,116.80	\$3,070.48
33461	106	11406 AUTUMN SAGE AVE	160-342-011	\$4,116.80	\$3,313.24
33461	107	11405 CORTE ACALANES	160-342-012	\$4,116.80	\$3,313.24
33461	108	11413 CORTE ACALANES	160-342-013	\$4,116.80	\$3,070.48
33461	109	11421 CORTE ACALANES	160-342-014	\$4,116.80	\$3,313.24
33461	110	11429 CORTE ACALANES	160-342-015	\$4,116.80	\$3,070.48
33461	111	11437 CORTE ACALANES	160-342-016	\$4,116.80	\$3,313.24
33461	112	11445 CORTE ACALANES	160-342-017	\$4,116.80	\$3,070.48
33461	113	11453 CORTE ACALANES	160-342-018	\$4,116.80	\$3,313.24
33461	114	11461 CORTE ACALANES	160-342-019	\$4,116.80	\$3,313.24
33461	115	11469 CORTE ACALANES	160-342-020	\$4,116.80	\$3,070.48
33461	116	11477 CORTE ACALANES	160-342-021	\$4,116.80	\$3,313.24
33461	117	11485 CORTE ACALANES	160-342-022	\$4,116.80	\$3,070.48

Total Parcels	203
Total Taxable Parcels	203
Total Maximum Annual Special Tax	\$835,710.40
Total Assigned Special Tax	\$665,512.36