

COMMUNITY FACILITIES DISTRICT NO. 1

PARK MAINTENANCE

ANNUAL
SPECIAL TAX

2022/23

REPORT

REPORT DATE: JUNE 2022

CITY OF MORENO VALLEY
SPECIAL DISTRICTS DIVISION
FINANCIAL & MANAGEMENT SERVICES DEPARTMENT

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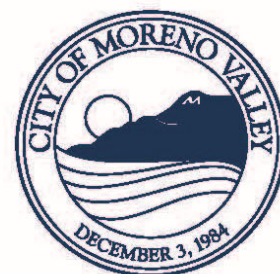


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I. INTRODUCTION

A. DESCRIPTION OF PROCEEDINGS

The City Council of the City of Moreno Valley, acting in its capacity as President and Members of the Board of Directors for the Moreno Valley Community Services District (“CSD Board”), formed Community Facilities District No. 1 (“District”) pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The City requires property owners of new development projects to mitigate the increased costs on parks located within the District by providing an ongoing funding source for maintenance of the park facilities. The District was formed on July 8, 2003 to provide the residential development community with a tool to provide this ongoing funding. Residential developers electing to use this tool authorize the City to levy a special tax onto the property tax bill of properties within the development project. A summary of the actions taken in the formation of the District is listed below.

Table 1: Summary of Actions

Document	Number	Date
Resolution Adopting a Boundary Map	CSD 2003-08	May 27, 2003
Resolution of Intention to Establish the District	CSD 2003-09	May 27, 2003
Resolution Adopting CFD 1 Future Annexation Area Map	CSD 2003-11	May 27, 2003
Resolution of Intention to Annex Territory in the Future	CSD 2003-12	May 27, 2003
Resolution Removing Certain Territory, Approving an Amended Boundary Map, and Forming and Establishing the District	CSD 2003-23	July 8, 2003
	CSD 2003-23	July 8, 2003
Resolution Authorizing Future Annexation of Territory	CSD 2003-26	July 8, 2003
Urgency Ordinance Authorizing the Levy of a Special Tax	CSD-40	July 8, 2003
Ordinance Authorizing the Levy of a Special Tax	CSD-41	August 26, 2003

B. THE DISTRICT

The District funds the continued maintenance and/or repair of Parks and Park Improvements and all the effort by Park Rangers that is devoted to the maintenance of the Parks and Park Improvements and public safety, as defined in the Rates and Method of Apportionment (“RMA”), of those facilities included within the District.

i. BOUNDARIES OF THE DISTRICT

The original boundaries included five tracts identified by parcel numbers in Appendix C of the June 2003 Community Facilities District Report, prepared by Albert A. Webb Associates. Following the Public Hearing on July 8, 2003, the CSD Board amended the May 27, 2003 boundary map to delete two of the five identified tracts, Tentative Tracts 30708 and 29857. Tentative Tracts 31050, 30998, and 30924 formed the original District, which included 154 dwelling units. In December 2004, Tentative Tract 30708 annexed into the District as part of Annexation No. 2004-5. Tentative Tract 29857 may be annexed into the District in the future. The parcel associated with Tentative Tract 30998 was later acquired by the Moreno Valley Unified School District and is now exempt from the special tax under the RMA, adjusting the original parcel count of the District to 107 parcels.

ii. BOUNDARIES OF THE FUTURE ANNEXATION AREA

The future annexation boundaries include the balance of the area that was included within the City's boundaries, as of the date of the map approval.

iii. ANNEXATIONS

As a requirement of development, single-family and multi-family residential projects were approved on the condition the property owner would provide a funding source to support the operations and ongoing maintenance of certain park facilities within the District. The qualified elector (i.e. landowner or registered voter, depending on the number of registered voters) could annex into the District and authorize the levy of the annual special tax on the property tax roll of the property or fund an endowment to cover the ongoing obligation for the project. The endowment option was never selected. A list of developments whose parcels annexed into the District is included in Appendix A.

CFD 1 does not include a rate for non-residential development projects. Park facilities constructed as part of a non-residential project (e.g. trails) do not have a revenue stream to fund the ongoing maintenance and operations. In efforts to keep pace with the increases in the costs to maintain park facilities while providing a funding mechanism for all development types staff formed a new Community Facilities District known as CFD No. 2021-01 (Parks Maintenance). This new district will be available for use by all development project types and establishes a special tax rate based on the projected addition of new park facilities and increased maintenance costs related to those facilities. All future projects conditioned to provide funding for park facilities will fund CFD 2021-01.

iv. DESCRIPTION OF SERVICES

Revenue received from the special tax can be used to fund the District's park improvements as further described below:

"Parks and Park Improvements" means Parks and Park Improvements which are to be developed, constructed, installed, and maintained within and in the area of the District and which will be owned and operated by the District for the benefit of the residents of the District.

"Services" means the maintenance and/or repair of Parks and Park Improvements, including, but not limited to, the planting, replanting, mowing, trimming, irrigation and fertilization of grass, trees, shrubs, and other ornamental plants and vegetation, the operation, maintenance, repair, and replacement of irrigation systems associated with Parks and Park Improvements, and all the effort by Park Rangers that is devoted to the maintenance of the Parks and Park Improvements and public safety.

II. DISTRICT FUNDED PARK IMPROVEMENTS

The park facilities included in the District that can be maintained in whole or in part through revenue collected from the levy of special taxes are listed below.

Table 2: Park Improvements

PARKS¹			
Project Name	Location	Tract No.	Opening Date
Celebration Park	John F Kennedy Dr. and Oliver St.	22709	June 3, 2006
Hound Town Dog Park	N/E Redlands & Locust	-	January 30, 2014
Lasselle Sports Park	West side of Lasselle St.	PM 30352	September 27, 2014
Patriot Park	SEC Perris Blvd. and Filaree Ave.	2995	June 14, 2010
Rock Ridge Park	East of Nason St.	32834	June 22, 2009
Shadow Mountain Park	North side of Presidio Hills Dr.	23553	January 27, 2004
Towngate II Park	Arbor Park Ln.	29143	January 14, 2005
Vista Lomas Park	North side of Iris Ave.	30286	September 9, 2003
OPEN SPACE/FUTURE SITES			
Project Name	Location	Tract No.	Opening Date
Hidden Springs Passive Park	NWC of Hidden Springs Drive and Greenridge Dr.	PM 20970	December 31, 2015
EQUESTRIAN FACILITIES			
Project Name	Location	Tract No.	Opening Date
Rancho Verde Equestrian Staging	East side of Lasselle St.	30321	January 29, 2007
Cottonwood Staging Area	North side of Cottonwood Ave.	31269	December 10, 2007
Cold Creek Trail Head	27334 Cold Creek Ct.	32834	October 26, 2010
AQUEDUCT BIKEWAY			
Project Name	Location	Tract No.	Opening Date
Bikeway/ Juan Bautista Trail	South of Bay Ave. to west side of Graham St.	15387	April 18, 2007
Bikeway/ Juan Bautista Trail	South of Delphinium Ave. to north of Perham Ct.	19711	April 18, 2007
Bikeway/ Juan Bautista Trail	Aqueduct Way from Pan Am Blvd. to Cottonwood Ave.	10895	April 18, 2007
Bikeway/ Juan Bautista Trail	South of Perham Ct. to north of John F Kennedy Dr.	19711	April 18, 2007
Bikeway/ Juan Bautista Trail	East of Heacock St. between Cactus Ave. and Unity Ct.	9829-1	April 18, 2007
Bikeway/ Juan Bautista Trail	South of JFK Dr. SEC of Indian St./Vandenberg Dr. to NWC of Oakham Ct./Fay Ave.	10006	October 27, 2009
Bikeway/ Juan Bautista Trail	North of Gentian Ave. to Indian St.	22180-2	May 25, 2020
Bikeway/ Juan Bautista Trail	South of Gentian Ave. to Perris Blvd.	36760	May 1, 2022
MULTI-USE TRAILS			
Project Name	Trail Head to End of Trail Development	Tract No.	Opening Date
Cactus Trails	South side of Cactus Ave. east of JFK Dr. to east end of Cactus Ave. at water tank	30232	June 23, 2005
Cactus Trails	Cactus connector S. along Avalon Ave. to Forest Oaks Way	30233	June 23, 2005
Cactus Trails	Cactus Ave. west of Oliver St.	31128	November 8, 2005
Cactus Trails	South side of Cactus Ave. from Oliver St. east to end of Tract 22709	22709	November 8, 2005
Cactus Trails	South side of Cactus Ave. w/of Moreno Beach Blvd. to end of Tract 31889	31889	June 19, 2006
Rancho Verde Trails	Second tract N/E of Rancho Verde Staging	30318	July 11, 2006
Rancho Verde Trails	First tract N/E of Rancho Verde Staging	30321	July 11, 2006
Quincy Ch. Trails	Quincy Channel Trail Between Cottonwood Ave. and Bay Ave.	31284	November 8, 2006
Redlands Blvd. Trails	West side of Redlands Blvd. at Cottonwood Ave. north to Dracaea Ave.	31269	May 14, 2007
Cottonwood Trails	Cottonwood Ave. Trail from Redlands Blvd. to Quincy Channel	31269-1	May 14, 2007
Auto Mall Trails	Trail extension east of Auto Mall Trail to Tract 32835	PM 30882	August 20, 2007
Cottonwood Trails	Cottonwood Ave. east of Quincy St.	31269	April 8, 2008
Redlands Blvd. Trails	Redlands Blvd. Trails South of Cottonwood Ave.	32625	August 1, 2008
Iris Ave Trails	Trail behind Tract 29920	29920	September 16, 2008
Iris Ave Trails	Trail from tract 29920 to Tract 22936	30268	September 16, 2008
Nason Trails (Cold Creek)	Trails south east of Nason St. and Eucalyptus Ave.	32834	October 26, 2010
Sunnymead Ranch	Trail E. of Via Del Norte to Pigeon Pass Rd.	23553	January 1, 2004
Sunnymead Ranch	Trail N. of Sunnymead Ranch Parkway to South of Lawless Rd. to Tract	23553	January 1, 2004
Cactus Trails	W. Landon Rd. between Cactus Ave. and Brodiaea Ave.	31129	January 16, 2012
Aldi Trail	Eucalyptus Ave from Quincy to Redlands Blvd.	PM 35607	July 1, 2015
Quincy Ch. Trails	Cactus Ave. to Brodiaea Ave.	36436	April 1, 2022
Pigeon Pass Trail	Boulder Ridge Tract	24203	April 1, 2022
Cactus Corridor	Brodiaea Ave. and Quincy St.	36436	April 1, 2022
Eucalyptus Ave. Trails West	Fire Station 58 to Quincy St.	35679	June 1, 2019

¹ Additional Park Facilities may be listed in the Parks, Recreation and Open Space Comprehensive Master Plan.

Table 3: Park Amenities

Moreno Valley Parks Amenities																			
Name - Address	Banquet Facility	Barbecue	Baseball/Softball Field	Basketball Court	Dog Park	Fitness Equipment	Football Field	Multi-use Athletic Field	Off-street Parking	Picnic Tables	Picnic Shelter	Playground	Restroom	Security Lighting	Snack Bar	Trailhead	Trail	Walking Path	Water Feature
Celebration Park - 14965 Morgan Avenue		●		●					●	●	●	●	●	●				●	●
Hidden Springs Passive Nature Park - Hidden Springs Parkway and Greenridge St.										●						●	●		
Hound Town Dog Park - 11150 Redlands Boulevard					●				●										
Lasselle Sports Park - 17155 Lasselle Street		●					●		●	●	●	●	●	●	●			●	
Patriot Park - 15310 Perris Boulevard										●		●		●				●	
Rock Ridge Park - 27119 Waterford Way		●								●	●	●		●					
Shadow Mountain Park - 23239 Presidio Hills Drive		●	●						●		●	●	●	●					
TownGate II Park - 13100 Arbor Park Lane	●	●							●	●	●	●		●				●	
Vista Lomas Park - 26700 Iris Avenue		●		●				●	●	●	●	●		●					

III. COMPUTATION OF THE SPECIAL TAX REQUIREMENT

The City is authorized to levy the special tax consistent with the RMA, which was approved by the legislative body and the qualified electors of the District. The special tax requirement includes the costs for maintenance and operation services of District facilities, administrative expenses, and replenishment of the contingency reserve fund for each year. Other available revenues are taken into account when calculating the special tax and may be used to offset the annual special tax requirement.

A. MAINTENANCE AND OPERATION SERVICES

The District will provide, to the extent funds are available, the ongoing maintenance of park improvements and all efforts by the Park Rangers associated with facilities identified in Section II. Services are defined in Section I.B.iv.

B. ADMINISTRATIVE EXPENSES

Administrative expenses are those directly related to the administration of the District. They include, but are not limited to, costs related to the City's general administrative services, overhead for personnel support, building and maintenance, insurance, CSD Board support, City Manager support, purchasing, and communications.

C. RESERVE FUND

Consistent with the RMA, a contingency reserve can be established in an amount equal to ten percent (10%) of the estimated costs of providing the Services and estimated Administrative Expenses for any fiscal year to provide for the payment of unexpected costs, which may be incurred during the fiscal year.

D. SPECIAL TAX REQUIREMENT

The Special Tax Requirement calculation is provided in the following table.

Table 4: Proposed Special Tax Requirement

SPECIAL TAX REQUIREMENT	
Personnel Services	\$ 704,402.00
Operations and Maintenance ¹	532,194.00
Material & Supplies	48,560.00
Debt Service	-
Fixed Charges (Overhead, Administration, & Replacement)	144,056.00
Capital Improvement Projects and Fixed Assets	72,000.00
Gross Special Tax Requirement	\$ 1,501,212.00
CREDITS: CONTRIBUTIONS & TRANSFERS	
Transfer from Community Services District Zone E-8	\$ (31,425.00)
Use of Money & Property	(7,200.00)
Fund Balance Contribution/(Draw)	246,285.50
Total Contributions/Transfers	\$ 207,660.50
TOTAL NET SPECIAL TAX REQUIREMENT	\$ 1,708,872.50
¹ Based on the CSD Board Adopted Budget.	

IV. SPECIAL TAX CALCULATION

A levy of special tax shall be collected annually at the same time and in the same manner as the ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as applicable for ad valorem taxes; however, the CSD Board may use a direct billing procedure for any special taxes that cannot be collected on the Riverside County property tax bill or if necessary, may by resolution, elect to collect the special taxes at a different time or in a different manner to meet its financial obligations.

A. SPECIAL TAX RATE

The special tax rate per dwelling unit (DU) that can be levied by the CSD Board in any fiscal year is calculated using the Land Use Categories listed in Table 5 and the Special Tax Rate listed in Table 6.

The maximum special tax rate shall be increased by the percentage increase in the Los Angeles-Long Beach-Anaheim¹ Regional Consumer Price Index (CPI) for All Urban Consumers, as published by the Department of Labor's Bureau of Labor Statistics, since the beginning of the preceding fiscal year, or by two percent (2%), whichever is greater, beginning on July 1, 2004, for FY 2004/05 and on each subsequent July 1 for the fiscal year then commencing.

In accordance with the RMA, property classified as commercial or industrial and publicly owned or dedicated property will be identified as exempt with regard to the special tax. The exemption also applies to sliver parcels, common lots, open space, or any other property that cannot be developed.

Table 5: Land Use Categories

Land Use Category	Description	Dwelling Units
1	Single-family Residential and Multifamily Residential	One / Residence or Residential Unit
2	All Other Property	Two / Acre

¹ In January 2018, the Bureau of Labor Statistics introduced a new geographic area sample for the CPI. Riverside, CA, which was previously included in the Los Angeles-Riverside-Orange County, CA MSA (Metropolitan Statistical Area), will now be included in a separate CBSA (Core Based Statistical Area) and will be considered a new index named Riverside-San Bernardino-Ontario, starting at 100.000. The Los Angeles-Riverside-Orange County, CA index was renamed "Los Angeles-Long Beach-Anaheim". Because the CPI approved by the qualified electors was the Los Angeles-Riverside-Orange County index, and it was renamed and not eliminated, CSD General Counsel determined the District would continue to use the Los Angeles-Long Beach-Anaheim index.

Table 6: Special Tax Rate

Fiscal Year	Maximum Special Tax Annual Adjustment	Maximum Special Tax	Applied Special Tax ²
2003/04 ¹	-	\$ 115.00	\$ 115.00
2018/19	3.61%	170.84	141.74
2019/20	3.24%	176.37	146.32
2020/21	2.96%	181.59	146.32
2021/22	2.00%	185.22	153.64
2022/23	6.57%	197.39	163.74

¹Rates between base year and data supplied are on file and available upon request.
²The applied special tax cannot exceed the maximum special tax; amounts must be even numbers in accordance with County guidelines.

B. METHOD OF APPORTIONMENT

For each fiscal year, the CSD Board will determine the amount of the special tax to be levied to pay for (a) the estimated costs of providing the identified Services, (b) the amount estimated for Administrative Expenses, and (c) the amount required to fund or replenish the Contingency Reserve (collectively defined as the “Special Tax Requirement”). The special tax can be levied on all non-exempt parcels in the District, in an amount per DU, based on the Land Use Categories, up to the Special Tax Requirement. The amount of special tax to be levied on any parcel cannot exceed the amount calculated by multiplying the DUs for the parcel by the maximum special tax rate for the fiscal year.

C. CURRENT DELINQUENCIES

The amount of special tax delinquent is listed below.

Table 7: Current Delinquencies

FY	Amount Levied	Amount Delinquent ²	Number of Delinquent Parcels	Percent Delinquent
2013/14 ¹	975,720.00	-	0	0.00%
2014/15	995,234.40	48.96	1	0.00%
2015/16	1,030,803.88	49.92	1	0.00%
2016/17	1,087,654.40	164.10	2	0.02%
2017/18	1,188,548.56	113.43	2	0.01%
2018/19	1,277,219.14	622.03	7	0.05%
2019/20	1,318,635.84	832.38	7	0.06%
2020/21	1,351,265.20	1,390.04	11	0.10%
2021/22	1,561,750.60	10,735.81	106	0.69%

¹ No outstanding delinquencies in prior years. Information regarding prior delinquencies is on file and available upon request.

² Levy amounts delinquent as of May 2022. Payment of delinquent levy amounts will also include penalties and interest.

Source: Riverside County Special Assessment Distribution Status Report

V. SPECIAL TAX ALLOCATION (TAX ROLL)

The Special Tax Allocation, provided below, outlines which developments' parcels have been annexed into the District and the calculation of the total special tax levy for the fiscal year. For FY 2022/23, there are 10,436.50 taxable DUs in the District. A detailed Tax Roll by parcel is included in Appendix C.

Table 8: Special Tax Allocation Summary

Tract No./ Development Name	DUs	Applied Tax per DU	Total Special Tax Levy	Tract No./ Development Name	DUs	Applied Tax per DU	Total Special Tax Levy
Alessandro Apts.	320	\$ 163.74	\$ 52,396.80	31149	10	\$ 163.74	\$ 1,637.40
BRE Prop Inc	268	163.74	43,882.32	31212	146	163.74	23,906.04
Broadstone at Valley View	256	163.74	41,917.44	31213	63	163.74	10,315.62
Broadstone Vistas Apts.	249	163.74	40,771.26	31255	17	163.74	2,783.58
Hemlock Family Apts.	78	163.74	12,771.72	31257	17	163.74	2,783.58
Oakwood Apts.	241	163.74	39,461.34	31268	26	163.74	4,257.24
Palm Desert Apts.	150	163.74	24,561.00	31269-1	107	163.74	17,520.18
Reserve at Moreno Valley Ranch	176	163.74	28,818.24	31284	144	163.74	23,578.56
Stonegate 552	552	163.74	90,384.48	31305	86	163.74	14,081.64
Lasselle Place Apts.	304	163.74	49,776.96	31326	77	163.74	12,607.98
Villa Camille, LP (Apts)	112	163.74	18,338.88	31327	65	163.74	10,643.10
Williams (Custom Home)	1	163.74	163.74	31414	31	163.74	5,075.94
Riverview Partners, LP (Apts)	266	163.74	43,554.84	31424	37	163.74	6,058.38
Sadik (Custom Home)	1	163.74	163.74	31494	12	163.74	1,964.88
Fernandez (Custom Home)	1	163.74	163.74	31517	83	163.74	13,590.42
OM MacArthur LLC (Apts)	39	163.74	6,385.86	31591	33	163.74	5,403.42
Continental Dev (Apts)	125	163.74	20,467.50	31592	113	163.74	18,502.62
Latham Homes Inc. (Custom Home)	1	163.74	163.74	31618	55	163.74	9,005.70
Villa Annette (Apts)	220	163.74	36,022.80	31789	24	163.74	3,929.76
J. Palafox (Custom Home)	1	163.74	163.74	32005	411.76	163.74	67,421.58
J. Flores (Custom Home)	2	163.74	327.48	32018	77	163.74	12,607.98
ANJJ (Custom Home)	2	163.74	327.48	32142	118	163.74	19,321.32
Courtyards at Cottonwood, LP (Apts)	81	163.74	13,262.94	32143	41	163.74	6,713.34
M. Morales (Custom Home)	1	163.74	163.74	32144	62	163.74	10,151.88
Apollo III Dev Group (Apts)	18	163.74	2,947.32	32145	165	163.74	27,017.10
J. Franco (Custom Home)	1	163.74	163.74	32146	125	163.74	20,467.50
N. Kahala (Custom Home)	1	163.74	163.74	32194	17.18	163.74	2,813.04
ROC III CA Belago (Apts.)	417	163.74	68,279.58	32210	20	163.74	3,274.80
27523	114	163.74	18,666.36	32505	71	163.74	11,625.54
27593	101	163.74	16,537.74	32515	174	163.74	28,490.76
29732	165	163.74	27,017.10	32625	20	163.74	3,274.80
29920	297	163.74	48,630.78	32715	36	163.74	5,894.64
30233	92	163.74	15,064.08	32834	205	163.74	33,566.70
30316	189	163.74	30,946.86	32836	129	163.74	21,122.46
30318	172	163.74	28,163.28	33256	100	163.74	16,374.00
30319	111	163.74	18,175.14	33436	104	163.74	17,028.96
30320	319	163.74	52,233.06	33437	36	163.74	5,894.64
30321	133	163.74	21,777.42	33962	37.56	163.74	6,150.07
30476	80	163.74	13,099.20	34299	67	163.74	10,970.58
30708	20	163.74	3,274.80	35606	16	163.74	2,619.84
30714	83	163.74	13,590.42	36436	159	163.74	26,034.66
30921	50	163.74	8,187.00	36598	8	163.74	1,309.92
30924	32	163.74	5,239.68	36708	117	163.74	19,157.58
30967	33	163.74	5,403.42	36760	236	163.74	38,642.64
31050	75	163.74	12,280.50	36761	7	163.74	1,146.18
31120	51	163.74	8,350.74	36882	40	163.74	6,549.60
31128	262	163.74	42,899.88	36933	274	163.74	44,864.76
31129	109	163.74	17,847.66	37544	45	163.74	7,368.30
Subtotal 1	6,372		\$ 1,043,351.28	Subtotal 2	4,065		\$ 665,521.22
Special Tax Levy							
Subtotal 1							\$ 1,043,351.28
Subtotal 2							665,521.22
Total Special Tax Levy							\$ 1,708,872.50

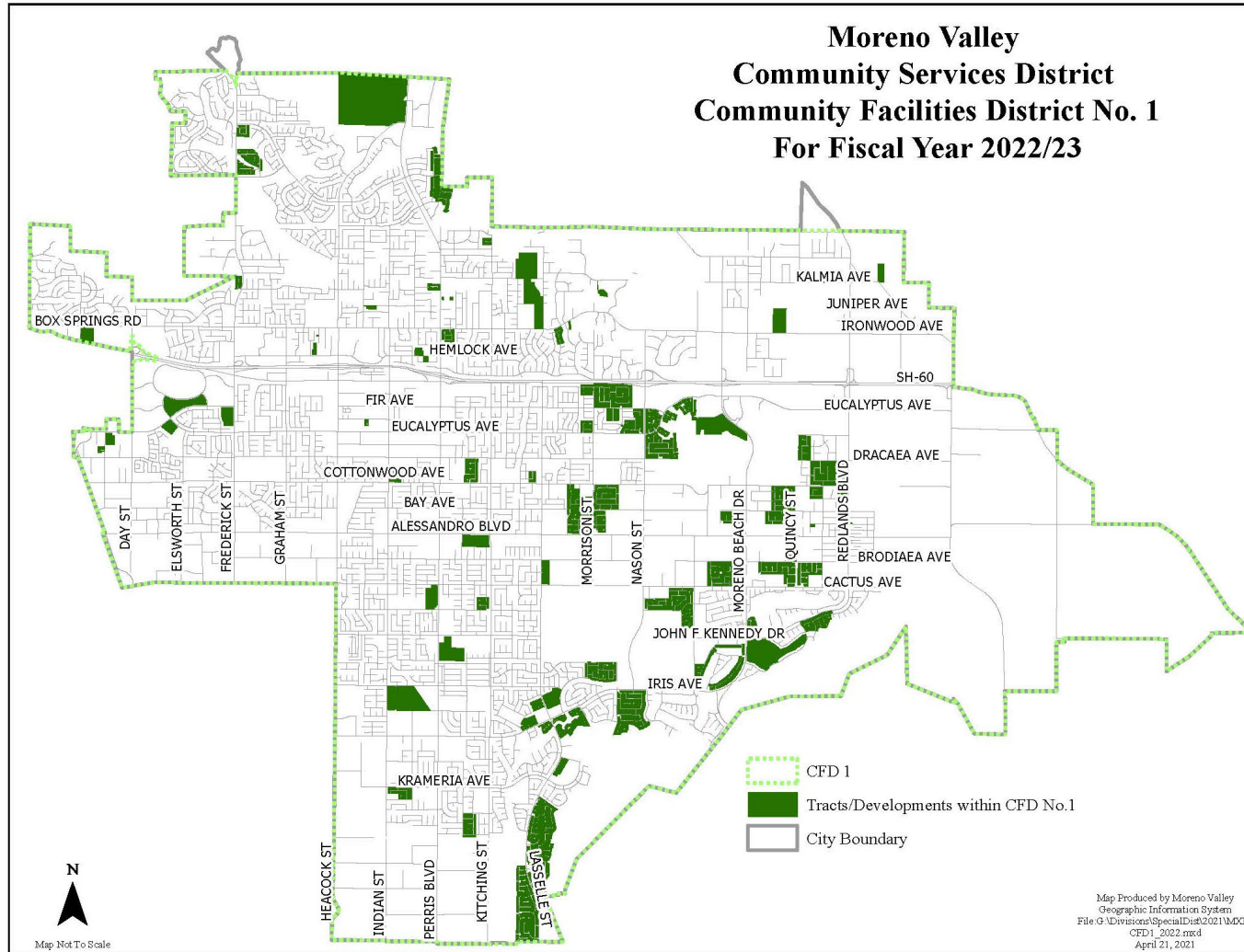
Appendix A: Annexations

FY	Annexation Number	Tract No./ Development Name	Number of DUs	Resolution No.	Date of Annexation
2003/04	2003-1	30316	189	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30714	83	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30319	111	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30233	92	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30320	319	CSD 2003-28	Nov. 25, 2003
2003/04	2003-2	27523	114	CSD 2004-03	March 23, 2004
2003/04	2003-2	30318	172	CSD 2004-03	March 23, 2004
2003/04	2003-2	30476	80	CSD 2004-03	March 23, 2004
2004/05	2004-3	30321	133	CSD 2004-18	July 13, 2004
2004/05	2004-3	31120	51	CSD 2004-18	July 13, 2004
2004/05	2004-3	31255	17	CSD 2004-18	July 13, 2004
2004/05	2004-4	29732	165	CSD 2004-25	Nov. 23, 2004
2004/05	2004-5	27593	101	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	30708	20	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31128	262	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31268	26	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31269-1	107	CSD 2004-26	Dec. 14, 2004
2005/06	2005-6	29920	297	CSD 2005-13	July 12, 2005
2005/06	2005-6	31212	146	CSD 2005-13	July 12, 2005
2005/06	2005-6	31327	65	CSD 2005-13	July 12, 2005
2005/06	2005-7	BRE Prop Inc	268	CSD 2005-14	July 12, 2005
2005/06	2005-7	Lasselle Place Apts.	304	CSD 2005-14	July 12, 2005
2005/06	2005-8	30967	33	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31129	109	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31213	63	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31284	144	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31326	77	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31424	37	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32142	118	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32143	41	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32144	62	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32210	20	CSD 2005-18	Sept. 13, 2005
2005/06	2005-9	Reserve at Moreno Valley Ranch	176	CSD 2005-19	Oct. 25, 2005
2005/06	2005-10	32145	165	CSD 2006-07	April 11, 2006
2005/06	2005-10	32146	125	CSD 2006-07	April 11, 2006
2005/06	2005-11	32018	77	CSD 2006-08	April 11, 2006
2005/06	2006-12	31257	17	CSD 2006-09	April 11, 2006
2005/06	2006-13	32834	205	CSD 2006-10	April 11, 2006
2005/06	2006-13	36933	274	CSD 2006-10	April 11, 2006
2005/06	2006-13	32836	129	CSD 2006-10	April 11, 2006
2005/06	2006-14	Stonegate 552	552	CSD 2006-13	June 13, 2006
2005/06	2006-15	Alessandro Apts.	320	CSD 2006-14	June 13, 2006
2005/06	2006-15	31494	12	CSD 2006-14	June 13, 2006
2005/06	2006-15	31591	33	CSD 2006-14	June 13, 2006
2005/06	2006-15	32625	20	CSD 2006-14	June 13, 2006
2005/06	2006-15	33437	36	CSD 2006-14	June 13, 2006

FY	Annexation Number	Tract No./ Development Name	Number of DUs	Resolution No.	Date of Annexation
2005/06	2006-16	Broadstone at Valley View	256	CSD 2006-15	June 13, 2006
2005/06	2006-17	31149	10	CSD 2006-16	June 13, 2006
2006/07	2006-18	30921	50	CSD 2006-29	Sept. 12, 2006
2006/07	2006-19	Broadstone Vistas Apts.	249	CSD 2006-30	Sept. 12, 2006
2006/07	2006-22	31618	55	CSD 2007-01	Jan. 9, 2007
2006/07	2006-22	32194	17	CSD 2007-01	Jan. 9, 2007
2006/07	2006-22	32715	36	CSD 2007-01	Jan. 9, 2007
2006/07	2006-20	33256	100	CSD 2007-07	May 22, 2007
2006/07	2006-21	33436	104	CSD 2007-08	May 22, 2007
2006/07	2007-23	32005	412	CSD 2007-09	May 22, 2007
2006/07	2007-24	32515	174	CSD 2007-10	May 22, 2007
2006/07	2007-25	Oakwood Apts.	241	CSD 2007-11	May 22, 2007
2006/07	2007-26	34299	67	CSD 2007-12	May 22, 2007
2007/08	2007-27	33962	38	CSD 2008-02	Feb. 12, 2008
2007/08	2008-28	31414	31	CSD 2008-04	May 27, 2008
2008/09	2008-29	Palm Desert Apts.	150	CSD 2008-21	Sept. 23, 2008
2009/10	2009-30	32505	71	CSD 2010-01	Jan. 12, 2010
2011/12	2011-31	Hemlock Family Apts.	78	CSD 2011-25	Dec. 13, 2011
2014/15	2014-32	36598	8	CSD 2014-22	Oct. 14, 2014
2014/15	2015-33	36436	159	CSD 2015-02	Jan. 27, 2015
2014/15	2015-34	31789	24	CSD 2015-03	Feb. 10, 2015
2015/16	2015-35	Villa Camille, LP (Apts)	112	CSD 2015-30	Oct. 13, 2015
2015/16	2015-36	M. Williams (Custom Home)	1	CSD 2015-30	Oct. 13, 2015
2015/16	2015-37	31592 ¹	113	CSD 2015-34	Dec. 1, 2015
2015/16	2016-38	36882	40	CSD 2016-03	Apr. 5, 2016
2015/16	2016-39	35606	16	CSD 2016-10	May 3, 2016
2016/17	2016-40	Riverview Partners, LP (Apts)	266	CSD 2017-04	April 18, 2017
2016/17	2017-41	31305	86	CSD 2017-05	May 2, 2017
2016/17	2017-42	Sadik (Custom Home)	1	CSD 2017-23	June 20, 2017
2017/18	2017-43	Fernandez (Custom Home)	1	CSD 2017-28	Dec. 5, 2017
2017/18	2017-44	OM MacArthur LLC (Apts)	39	CSD 2017-28	Dec. 5, 2017
2017/18	2018-45	Continental Dev (Apts)	125	CSD 2018-08	May 1, 2018
2018/19	2019-46	Latham Homes Inc. (Custom Home)	1	CSD 2019-09	May 7, 2019
2019/20	2019-48	Villa Annette (Apts)	220	CSD 2019-25	Nov. 19, 2019
2019/20	2019-49	J. Palafox (Custom Home)	1	CSD 2019-24	Oct. 15, 2019
2019/20	2019-50	J. Flores (Custom Home)	2	CSD 2020-01	Jan. 21, 2020
2019/20	2019-51	ANJJ (Custom Home)	2	CSD 2020-02	Feb. 4, 2020
2020/21	2020-52	36708	117	CSD 2020-26	Oct. 6, 2020
2020/21	2020-53	36760	236	CSD 2020-24	Sept. 1, 2020
2020/21	2020-54	Courtyards at Cottonwood, LP (Apts)	81	CSD 2020-30	Dec. 1, 2020
2020/21	2020-55	M. Morales (Custom Home)	1	CSD 2020-27	Oct. 6, 2020
2020/21	2020-56	Apollo III Dev Group (Apts)	18	CSD 2020-28	Oct. 6, 2020
2020/21	2020-57	37544	45	CSD 2020-31	Dec. 1, 2020
2020/21	2020-58	36761	7	CSD 2020-32	Dec. 1, 2020
2020/21	2020-59	J. Franco (Custom Home)	1	CSD 2020-33	Dec. 1, 2020
2020/21	2020-61	N. Kahala (Custom Home)	1	CSD 2020-34	Dec. 1, 2020
2020/21	2021-62	31517	83	CSD 2021-01	Feb. 2, 2021
2020/21	2021-64	ROC III CA Belago (Apts.)	417	CSD 2021-02	Feb. 2, 2021
Total Annexed Dwelling Units			10,330		
Original District Boundaries			107		
Total Dwelling Units			10,436.50		
¹ The parcels associated with this Tract were outside the future annexation area boundaries of the District. A full Public Hearing process was conducted to annex this development into the District.					

Appendix B: District Map

Map 1: Tracts/Developments within the District



Appendix C: Tax Roll

Community Facilities District No. 1 (Park Maintenance) Tax Roll

APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate
260490001	163.74	308560003	163.74	474760003	163.74	485260051	163.74	487513012	163.74
260490002	163.74	308560004	163.74	474760004	163.74	485260052	163.74	487513013	163.74
260490003	163.74	308560005	163.74	474760005	163.74	485260053	163.74	487513014	163.74
260490004	163.74	308560006	163.74	474760006	163.74	485260054	163.74	487513015	163.74
260490005	163.74	308560007	163.74	474760007	163.74	485260055	163.74	487513016	163.74
260490006	163.74	308560008	163.74	474760008	163.74	485260056	163.74	487513017	163.74
260490007	163.74	308560009	163.74	474760009	163.74	485260057	163.74	487513018	163.74
260490008	163.74	308560010	163.74	474760010	163.74	485260058	163.74	487513019	163.74
260490009	163.74	308560011	163.74	474760011	163.74	485260059	163.74	487513020	163.74
260490010	163.74	308560012	163.74	474760012	163.74	485260060	163.74	487513021	163.74
260490011	163.74	308560013	163.74	474760013	163.74	485260061	163.74	487513022	163.74
260490012	163.74	308560014	163.74	474760014	163.74	485261001	163.74	487513023	163.74
260490013	163.74	308560015	163.74	474760015	163.74	485261002	163.74	487513024	163.74
260490014	163.74	308560016	163.74	474760016	163.74	485261003	163.74	487513025	163.74
260490015	163.74	308560017	163.74	474760017	163.74	485261004	163.74	487513026	163.74
260490016	163.74	308560018	163.74	474760018	163.74	485261005	163.74	487514001	163.74
260490017	163.74	308560019	163.74	474760019	163.74	485261006	163.74	487514002	163.74
260490018	163.74	308560023	163.74	474760020	163.74	485261007	163.74	487514003	163.74
260490019	163.74	308560024	163.74	474760021	163.74	485261008	163.74	487514004	163.74
260490020	163.74	308560025	163.74	474761002	163.74	485261009	163.74	487520001	163.74
260490021	163.74	308560026	163.74	474761003	163.74	485261010	163.74	487520002	163.74
260490022	163.74	308560027	163.74	474761004	163.74	485261011	163.74	487520003	163.74
260490023	163.74	308560028	163.74	474761005	163.74	485261012	163.74	487520004	163.74
260490024	163.74	308560029	163.74	474761006	163.74	485261013	163.74	487520005	163.74
260490025	163.74	308561001	163.74	474761007	163.74	485261014	163.74	487520006	163.74
260490026	163.74	308561002	163.74	474761008	163.74	485261015	163.74	487520007	163.74
260490027	163.74	308561003	163.74	474761009	163.74	485261016	163.74	487520008	163.74
260490028	163.74	308561004	163.74	474761010	163.74	485261017	163.74	487520009	163.74
260490029	163.74	308561005	163.74	474761011	163.74	485261018	163.74	487520010	163.74
260490030	163.74	308561006	163.74	474761012	163.74	485261019	163.74	487520011	163.74
260490031	163.74	308561007	163.74	475150044	163.74	485261020	163.74	487520012	163.74
260490032	163.74	308561008	163.74	475150045	163.74	485261021	163.74	487520013	163.74
260490033	163.74	308561009	163.74	475150046	163.74	485261022	163.74	487520014	163.74
260490034	163.74	308570001	163.74	475150047	163.74	486070004	19,812.54	487520015	163.74
260490035	163.74	308570002	163.74	475150048	163.74	486070012	11,625.54	487520016	163.74
260490036	163.74	308570003	163.74	475150049	163.74	486070013	12,935.46	487520017	163.74
260490037	163.74	308570004	163.74	475150050	163.74	486070016	19,648.80	487520018	163.74
260490038	163.74	308570005	163.74	475150051	163.74	486280060	36,022.80	487520019	163.74
260490039	163.74	308570006	163.74	475150052	163.74	486340032	43,882.32	487520020	163.74
260490040	163.74	308570007	163.74	475150053	163.74	486340035	5,894.64	487520021	163.74
260490041	163.74	308570008	163.74	475150054	163.74	486480027	163.74	487520022	163.74
260490042	163.74	308570009	163.74	475150055	163.74	486480028	163.74	487520023	163.74
260490043	163.74	308570010	163.74	475150056	163.74	486480029	163.74	487520024	163.74
260490044	163.74	308570011	163.74	475150057	163.74	486480030	163.74	487520025	163.74
260490045	163.74	308570012	163.74	475150058	163.74	486480031	163.74	487520026	163.74
260490046	163.74	308570013	163.74	475150059	163.74	486480032	163.74	487520027	163.74
260490047	163.74	308570014	163.74	475250067	1,146.18	486480033	163.74	487520028	163.74
260490048	163.74	308570015	163.74	478040032	163.74	486480034	163.74	487520029	163.74
260490049	163.74	308570016	163.74	478080014	7,368.30	486480035	163.74	487520030	163.74
260490050	163.74	308570017	163.74	478165021	163.74	486480036	163.74	487520031	163.74
260490051	163.74	308570018	163.74	478192059	327.48	486480037	163.74	487520032	163.74
260490052	163.74	308571001	163.74	478280023	163.74	486480038	163.74	487520033	163.74
260490053	163.74	308571002	163.74	478280024	163.74	486480039	163.74	487520034	163.74
260490054	163.74	308571003	163.74	478280025	163.74	486480040	163.74	487521001	163.74
260490055	163.74	308571004	163.74	478280026	163.74	486480041	163.74	487521002	163.74
260490056	163.74	308571005	163.74	478280027	163.74	486480042	163.74	487521003	163.74
260490057	163.74	308571006	163.74	478280028	163.74	486480043	163.74	487521004	163.74
260490058	163.74	308571007	163.74	478280029	163.74	486480044	163.74	487521005	163.74
260490059	163.74	308571008	163.74	478280030	163.74	486480045	163.74	487521006	163.74
260490060	163.74	308571009	163.74	478280031	163.74	486480046	163.74	487521007	163.74
260500001	163.74	308571010	163.74	478280032	163.74	486490001	163.74	487522001	163.74
260500002	163.74	308571011	163.74	478280033	163.74	486490002	163.74	487522002	163.74
260500003	163.74	308571012	163.74	478280034	163.74	486490003	163.74	487522003	163.74
260500004	163.74	308571013	163.74	478280035	163.74	486490004	163.74	487522004	163.74
260500005	163.74	308571014	163.74	478280036	163.74	486490005	163.74	487522005	163.74
260500006	163.74	308571015	163.74	478280037	163.74	486490006	163.74	487522006	163.74
260500007	163.74	308571016	163.74	478280038	163.74	486490007	163.74	487522007	163.74
260500008	163.74	308571017	163.74	478280039	163.74	486490008	163.74	487522008	163.74
260500009	163.74	308571018	163.74	478280040	163.74	486490009	163.74	487522009	163.74
260500010	163.74	308571019	163.74	478280041	163.74	486490010	163.74	487522010	163.74
260500011	163.74	308571020	163.74	478280042	163.74	486490011	163.74	487522011	163.74
260500012	163.74	308571021	163.74	478290019	163.74	486490012	163.74	487522012	163.74
260500013	163.74	308571022	163.74	478290020	163.74	486490013	163.74	487522013	163.74

Community Facilities District No. 1 (Park Maintenance) Tax Roll

APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate	APN	FY 2022/23 Applied Rate
308531023	163.74	316221004	163.74	485241011	163.74	487482004	163.74	488440052	163.74
308531024	163.74	316221005	163.74	485241012	163.74	487482005	163.74	488440053	163.74
308531025	163.74	316221006	163.74	485241013	163.74	487482006	163.74	488440054	163.74
308531026	163.74	316221007	163.74	485241014	163.74	487482007	163.74	488440055	163.74
308531027	163.74	316221008	163.74	485241015	163.74	487482008	163.74	488440056	163.74
308531028	163.74	316221009	163.74	485241016	163.74	487482009	163.74	488440057	163.74
308531029	163.74	316221010	163.74	485241017	163.74	487482010	163.74	488440058	163.74
308531030	163.74	316221011	163.74	485250001	163.74	487482011	163.74	488440059	163.74
308531031	163.74	316221012	163.74	485250002	163.74	487483001	163.74	488440060	163.74
308531032	163.74	316221013	163.74	485250003	163.74	487483002	163.74	488440061	163.74
308531033	163.74	316221014	163.74	485250004	163.74	487483003	163.74	488440062	163.74
308531034	163.74	316221015	163.74	485250005	163.74	487500001	163.74	488440063	163.74
308531035	163.74	316221016	163.74	485250006	163.74	487500002	163.74	488440064	163.74
308531036	163.74	316221017	163.74	485250007	163.74	487500003	163.74	488440065	163.74
308531037	163.74	316221018	163.74	485250008	163.74	487500004	163.74	488440066	163.74
308531038	163.74	316221019	163.74	485250009	163.74	487500005	163.74	488440067	163.74
308531039	163.74	316221020	163.74	485250010	163.74	487500006	163.74	488450001	163.74
308531040	163.74	316221021	163.74	485250011	163.74	487500007	163.74	488450002	163.74
308531041	163.74	316221022	163.74	485250012	163.74	487500008	163.74	488450003	163.74
308531042	163.74	316221023	163.74	485250013	163.74	487500009	163.74	488450004	163.74
308531043	163.74	316222001	163.74	485250014	163.74	487500010	163.74	488450005	163.74
308531044	163.74	316222002	163.74	485250015	163.74	487500011	163.74	488450006	163.74
308531045	163.74	316222003	163.74	485250016	163.74	487500012	163.74	488450007	163.74
308531046	163.74	316222004	163.74	485250017	163.74	487500013	163.74	488450008	163.74
308531047	163.74	316222005	163.74	485250018	163.74	487500014	163.74	488450009	163.74
308531048	163.74	316222006	163.74	485250019	163.74	487500015	163.74	488450010	163.74
308531049	163.74	316222007	163.74	485250020	163.74	487500016	163.74	488450011	163.74
308531050	163.74	316222008	163.74	485250021	163.74	487500017	163.74	488450012	163.74
308531051	163.74	316222009	163.74	485250022	163.74	487500018	163.74	488450013	163.74
308531052	163.74	471201008	54,417.34	485250023	163.74	487500019	163.74	488450014	163.74
308531053	163.74	471201013	13,004.22	485250024	163.74	487500020	163.74	488450015	163.74
308531054	163.74	473174013	163.74	485250025	163.74	487500021	163.74	488450016	163.74
308531055	163.74	473200004	163.74	485250026	163.74	487500022	163.74	488450017	163.74
308531056	163.74	473300002	3,075.02	485250027	163.74	487500023	163.74	488450018	163.74
308531057	163.74	473300009	3,075.02	485250028	163.74	487500024	163.74	488450019	163.74
308531058	163.74	474110004	12,116.76	485250029	163.74	487500025	163.74	488450020	163.74
308540001	163.74	474110014	1,473.66	485250030	163.74	487500026	163.74	488450021	163.74
308540002	163.74	474120011	163.74	485250031	163.74	487500027	163.74	488450022	163.74
308540003	163.74	474120054	163.74	485250032	163.74	487500028	163.74	488450023	163.74
308540004	163.74	474200014	4,420.98	485250033	163.74	487500029	163.74	488450024	163.74
308540005	163.74	474200025	12,607.98	485250034	163.74	487500030	163.74	488450025	163.74
308540006	163.74	474230005	327.48	485250035	163.74	487500031	163.74	488450026	163.74
308540007	163.74	474250059	163.74	485250036	163.74	487500032	163.74	488450027	163.74
308540008	163.74	474720010	163.74	485250037	163.74	487500033	163.74	488450028	163.74
308540009	163.74	474720011	163.74	485251001	163.74	487500034	163.74	488450029	163.74
308540010	163.74	474720012	163.74	485251002	163.74	487500035	163.74	488450030	163.74
308540011	163.74	474720013	163.74	485251003	163.74	487500036	163.74	488450031	163.74
308540012	163.74	474720014	163.74	485251004	163.74	487500037	163.74	488450032	163.74
308540013	163.74	474720015	163.74	485251005	163.74	487500038	163.74	488450033	163.74
308540014	163.74	474720016	163.74	485251006	163.74	487500039	163.74	488450034	163.74
308540015	163.74	474720017	163.74	485251007	163.74	487500040	163.74	488450035	163.74
308540016	163.74	474720018	163.74	485251008	163.74	487500041	163.74	488450036	163.74
308540017	163.74	474720019	163.74	485251009	163.74	487500042	163.74	488450037	163.74
308540018	163.74	474740001	163.74	485251010	163.74	487500043	163.74	488450038	163.74
308540019	163.74	474740002	163.74	485251011	163.74	487500044	163.74	488450039	163.74
308540020	163.74	474740003	163.74	485251012	163.74	487500045	163.74	488450040	163.74
308540021	163.74	474740004	163.74	485251013	163.74	487500046	163.74	488450041	163.74
308540022	163.74	474740005	163.74	485252001	163.74	487500047	163.74	488450042	163.74
308540023	163.74	474740006	163.74	485252002	163.74	487500048	163.74	488450043	163.74
308540024	163.74	474740007	163.74	485252003	163.74	487500049	163.74	488450044	163.74
308540025	163.74	474740008	163.74	485252004	163.74	487500050	163.74	488450045	163.74
308540026	163.74	474740009	163.74	485252005	163.74	487500051	163.74	488450046	163.74
308540027	163.74	474740010	163.74	485252006	163.74				