



**ADMINISTRATION REPORT  
FISCAL YEAR 2021/2022**

**COMMUNITY FACILITIES DISTRICT NO. 91-1**

**VALLEY CENTER-PAUMA UNIFIED SCHOOL  
DISTRICT**

**JUNE 17, 2021**

**Prepared For:**

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**COOPERATIVE  
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**EXHIBITS**

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**EXHIBIT A:**

Rate and Method of Apportionment

**EXHIBIT B:**

Annual Special Tax Roll for Fiscal Year 2021/2022

# INTRODUCTION

This Administration Report ("Report") provides an analysis of the financial and administrative obligations of Community Facilities District ("CFD") No. 91-1 of the Valley Center-Pauma Unified School District ("School District") pursuant to the Rate and Method of Apportionment ("RMA") attached as Exhibit A for the purpose of calculating the Annual Special Tax levy for Fiscal Year 2021/2022. In calculating the Annual Special Tax levy for Fiscal Year 2021/2022, the Report describes (i) the remaining financial obligations of CFD No. 91-1 for Fiscal Year 2020/2021, and (ii) the financial obligations of CFD No. 91-1 for Fiscal Year 2021/2022.

The Report is organized into the following sections:

## **SECTION I**

Section I provides a description of the Annual Special Tax levy for Fiscal Year 2020/2021 including any delinquent Annual Special Taxes.

## **SECTION II**

Section II calculates the Annual Special Tax Revenue Requirement based on the financial obligations of CFD No. 91-1 for Fiscal Year 2021/2022.

## **SECTION III**

Section III provides (i) a description of the Special Tax classifications and (ii) an update of the development which has occurred in CFD No. 91-1.

## **SECTION IV**

Section IV describes the methodology used to apportion the Annual Special Tax Revenue Requirement among the properties within CFD No. 91-1 and lists the average Annual Special Tax rates for Fiscal Year 2021/2022.

## FISCAL YEAR 2020/2021 LEVY SUMMARY

### A. SPECIAL TAX LEVY

The aggregate Annual Special Tax levy of CFD No. 91-1 in Fiscal Year 2020/2021 as well as a summary of the levy can be found in the table below.

#### ANNUAL SPECIAL TAX RATES FOR FISCAL YEAR 2020/2021

Property Classification	Tax Class	Number of Units/Acres	Average Annual Special Tax Rate <sup>[1]</sup>	Total Annual Special Taxes
Detached	1	107 Units	\$1,595.70 per Unit	\$170,739.38
Attached	2	0 Units	\$0.00 per Unit	\$0.00
<i>Developed Property</i>		<i>107 Units</i>	<i>NA</i>	<i>\$170,739.38</i>
<i>Undeveloped Property</i>		<i>935.34 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Total</b>				<b>\$170,739.38</b>

*[1] The Average Annual Special Tax Rate is the average of all the Special Tax Rates in each Tax Class, therefore, they may not reflect the actual Assigned Annual Special Tax Rate for each parcel in a given Tax Class.*

### B. SPECIAL TAX DELINQUENCIES

Cooperative Strategies, LLC has received delinquency information for CFD No. 91-1 for the second installment of Fiscal Year 2020/2021 from the County of San Diego ("County"). For the second installment of Fiscal Year 2020/2021 (as of May 10, 2021), \$11,860.85 in Annual Special Taxes were delinquent yielding a delinquency rate of 6.95%.

# ANNUAL SPECIAL TAX REVENUE REQUIREMENT

For Fiscal Year 2021/2022, the Annual Special Tax Revenue Requirement for CFD No. 91-1, as calculated pursuant to the RMA, can be found in the table below.

## ANNUAL SPECIAL TAX REVENUE REQUIREMENT FOR FISCAL YEAR 2021/2022

<b>FY 2021/2022 Obligations</b>		
Direct Construction/Administrative Expenses	\$174,154.22	<b>\$174,154.22</b>
<b>Annual Special Tax Revenue Requirement</b>		<b>\$174,154.22</b>

# DEVELOPMENT SUMMARY

Each Fiscal Year, the School District calculates the Annual Special Taxes to be levied against Taxable Property within CFD No. 91-1. Taxable Property is classified based on the issuance of a Building Permit. Specifically, Developed Property means, for any Fiscal Year, all Assessor’s Parcels in CFD No. 91-1 for which a Building Permit has been issued as of June 1 of the previous Fiscal Year, provided that the Assessor's Parcel was created prior to January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot. The table below summarizes the Special Tax Classification within CFD No. 91-1 for the previous Fiscal Year and Fiscal Year 2021/2022.

### SPECIAL TAX CLASSIFICATION

<b>Property Classification</b>	<b>Tax Class</b>	<b>Previous Fiscal Year</b>	<b>Fiscal Year 2021/2022</b>
Detached	1	107 Units	107 Units
Attached	2	0 Units	0 Units
<i>Developed Property</i>		<i>107 Units</i>	<i>107 Units</i>
<i>Undeveloped Property</i>		<i>935.34 Acres</i>	<i>935.34 Acres</i>
<b>Total</b>		<b>107 Units</b>	<b>107 Units</b>

# FISCAL YEAR 2021/2022 LEVY SUMMARY

The Special Tax rates of CFD No. 91-1 needed to meet the Annual Special Tax Revenue Requirement for Fiscal Year 2020/2021 are shown in the table below. The Special Tax roll, which lists the actual Special Tax levied against each Assessor's Parcel, is included as Exhibit B. For a more detailed explanation of the methodology used to apportion the Annual Special Tax Revenue Requirement among Developed Property and Undeveloped Property, please see the RMA.

### ANNUAL SPECIAL TAX RATES FOR FISCAL YEAR 2021/2022

<b>Property Classification</b>	<b>Tax Class</b>	<b>Number of Units/Acres</b>	<b>Average Annual Special Tax Rate <sup>[1]</sup></b>	<b>Total Annual Special Taxes</b>
Detached	1	107 Units	\$1,627.61 per Unit	\$174,154.22
Attached	2	0 Units	\$0.00 per Unit	\$0.00
<i>Developed Property</i>		<i>107 Units</i>	<i>NA</i>	<i>\$174,154.22</i>
<i>Undeveloped Property</i>		<i>935.34 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Total</b>				<b>\$174,154.22</b>

[1] The Average Annual Special Tax Rate is the average of all the Special Tax Rates in each Tax Class, therefore, they may not reflect the actual Assigned Annual Special Tax Rate for each parcel in a given Tax Class.

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**EXHIBIT A**  
RATE AND METHOD OF APPORTIONMENT



EXHIBIT A  
RATE AND METHOD OF APPORTIONMENT OF  
SPECIAL TAX  
FOR COMMUNITY FACILITIES DISTRICT NO. 91-1  
OF THE  
VALLEY CENTER UNION SCHOOL DISTRICT

A special tax (the "Special Tax") shall be levied on and collected from each Assessor's Parcel of Taxable Property (defined below) in Community Facilities District No. 91-1 of the Valley Center Union School District ("CFD No. 91-1") in each fiscal year, commencing July 1, 1992, or as soon thereafter as legally possible, in an amount determined by the Board of Trustees of CFD No. 91-1 (the "Board") in accordance with the rate and method of apportionment described below.

Section 1.        Definitions

The following definitions shall apply:

"Act" means the Mello-Roos Community Facilities District Act of 1982, as amended.

"Administrative Expenses" means the costs incurred by the School District on behalf of CFD No. 91-1 related to the determination of the amount of annual levy of Special Taxes, the collection of the Special Taxes, the administration of the bonds of CFD No. 91-1, and the other costs incurred in order to carry out the authorized purposes of CFD No. 91-1.

"Annual Special Tax" shall have the meaning given such term in Section 3 hereinbelow.

"Annual Special Tax Revenue Requirement" shall have the meaning given such term in Section 6 hereinbelow.

"Approved Property" means any Assessor's Parcel in CFD No. 91-1 which is zoned for residential use and for which a final subdivision map permitting the residential development of such parcel has been recorded by June 1st of the prior Fiscal Year but for which no building permit has been issued.

"Assessor's Parcel" means a parcel of land designated on a map of the Riverside County Assessor and which parcel has been assigned a discrete identifying number.

"Base Annual Approved Property Tax" shall have the meaning given such term in Section 4 hereinbelow.

"Base Annual Special Tax" shall have the meaning given such term in Section 3 hereinbelow.

"Base Fiscal Year" shall have the meaning given such term in Section 3 hereinbelow.

"Bond Requirements" means the amount necessary taking into consideration anticipated delinquencies (i) to pay 110% of principal of and interest on the bonds at that time outstanding in CFD No. 91-1, (ii) to make any deposits required to be made with respect to any reserve fund created with respect to such bonds, and (iii) to pay for Administrative Expenses.

"Developed Property" means any Assessor's Parcel in CFD No. 91-1 which is zoned for residential use and for which a building permit for a residential dwelling unit has been issued by June 1st of the prior Fiscal Year.

"Facilities" means those school facilities (including land) and other facilities which CFD No. 91-1 is authorized by law to construct, own or operate and which serve the Valley Center area.

"Initial Fiscal Year" shall have the meaning given such term in Section 4 hereinbelow.

"Taxable Property" means any property within CFD No. 91-1 which is Developed Property or Approved Property.

"Tax-exempt Property" means any property within CFD No. 91-1 which is not Developed Property, Approved Property or Undeveloped Property, and includes property owned or operated

by a public agency except property subject to the levy of the Special Tax pursuant to Section 53317.8 or Section 53317.5 of the Act.

"Undeveloped Property" means any Assessor's Parcel in CFD No. 91-1 which is not classified as Tax-exempt Property, Approved Property or Developed Property.

"Zoned" means the status of any Assessor's Parcel used, zoned, authorized or designated for residential use on the applicable general plan, specific plan or the equivalent thereof which the County of San Diego utilizes and relies upon for land use planning purposes and for the approval of the development of real property.

Section 2.        Classification of Property. On July 1 of each Fiscal Year, beginning July 1, 1992, the School District shall cause each Assessor's Parcel in CFD No. 91-1 to be classified as one of the following: Developed Property, Approved Property, Undeveloped Property or Tax-exempt Property.

Section 3.        Developed Property; Annual Special Tax. A Special Tax may be levied pursuant to this Section 3 on all Developed Property within CFD No. 91-1 to the extent necessary

to pay the Bond Requirements and/or to provide for the cost of constructing, leasing or acquiring the Facilities (the "Annual Special Tax").

Each Assessor's Parcel of Developed Property shall be subject to the levy of a maximum Annual Special Tax (the "Base Annual Special Tax") not to exceed \$750 per detached residential dwelling unit or \$600 per attached residential dwelling unit in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property (the "Base Fiscal Year"); provided, however, that the Base Annual Special Tax shall be increased for each Fiscal Year commencing July 1, 1992, by an amount equal to the greater of 2% per annum or the rate of increase during the preceding Fiscal Year in the Lee Saylor Index for Class D Construction as modified by any applicable regional index adopted by the State Allocation Board for the area encompassing CFD No. 91-1. For each Fiscal Year following the Base Fiscal Year applicable to each Assessor's Parcel of Developed Property, such Assessor's Parcel shall be subject to the levy of an Annual Special Tax not to exceed the Base Annual Special Tax applicable to such Assessor's Parcel increased by 2% per annum. The Special Tax may be levied on each Assessor's Parcel of Developed Property for a period not to exceed thirty (30) years commencing the Fiscal Year following the Base Fiscal Year applicable to such parcel; provided, however, the expiration of such period shall not

extinguish or otherwise affect the rights of the School District or CFD No. 91-1 to collect any delinquent Special Taxes or penalties or interest thereon.

Section 4. Approved Property; Approved Property Tax. A Special Tax may be levied pursuant to this Section 4 on all Approved Property (the "Approved Property Tax") to the extent necessary to pay the Bond Requirements subject to the limitations set forth below.

Each Assessor's Parcel of Approved Property shall be subject to the levy of a maximum Approved Property Tax (the "Base Annual Approved Property Tax") not to exceed the lesser of \$75.00 per parcel or \$150 per gross acre or portion thereof for the first Fiscal Year in which the Assessor's Parcel is classified as Approved Property (the "Initial Fiscal Year"); provided, however, the Base Annual Approved Property Tax shall be increased for each Fiscal Year commencing July 1, 1992, by an amount equal to the greater of 2% per annum or the rate of increase during the preceding Fiscal Year in the Lee Saylor Index for Class D Construction as modified by any applicable regional index adopted by the State Allocation Board for the area encompassing CFD No. 91-1. For each Fiscal Year following the Initial Fiscal Year applicable to each Assessor's Parcel of Approved Property, such Assessor's Parcel shall be subject to the levy of an Approved Property Tax not to exceed the Base

Approved Property Tax applicable to such Assessor's Parcel increased by 2% per annum. The Special Tax may be levied on each Assessor's Parcel of Approved Property for a period not to exceed thirty (30) years commencing the Fiscal Year following the Initial Fiscal Year applicable to such parcel; provided, however, the expiration of such period shall not extinguish or otherwise affect the rights of the School District or CFD No. 91-1 to collect any delinquent Special Taxes or penalties or interest thereon.

Section 5. Undeveloped and Tax-exempt Property. There shall be no Special Tax levied on Undeveloped Property or Tax-exempt Property.

Section 6. Annual Apportionment of the Special Tax. Prior to any applicable deadline established pursuant to law, beginning with the Fiscal Year commencing July 1, 1992, the Board, as the governing body of CFD No. 91-1, shall cause the Special Tax to be apportioned and levied as follows:

First: The Board shall determine the amount of Special Tax revenues which must be generated in such Fiscal Year to pay the applicable Bond Requirements and/or to directly pay for the cost of constructing, leasing and/or acquiring the Facilities ("Annual Special Tax Revenue Requirement").

Second: The Board shall levy the applicable Annual Special Tax against each Assessor's Parcel of Developed Property proportionately up to the maximum amount thereof in order to generate sufficient Special Tax revenues to equal the Annual Special Tax Revenue Requirement.

Third: If additional monies are needed to meet the Annual Special Tax Revenue Requirement after the maximum Annual Special Tax has been levied against all Developed Property, the Board shall levy the applicable Approved Property Tax against each Assessor's Parcel of Approved Property proportionately up to the maximum amount thereof in order to generate sufficient Special Tax revenues to equal the Annual Special Tax Revenue Requirement.

Section 7. Appeals and Interpretation Procedure. Any taxpayer whose property is subject to the levy of the Special Tax and who claims that the amount or application of the Special Tax has not been properly computed may file a notice with the School District appealing the levy of the Special Tax. The Superintendent or his or her designee will promptly review the claim and, if necessary, meet with the claimant and decide the appeal. If the findings of the Superintendent or his or her designee support a determination that the amount or application of the Special Tax should be modified or changed, the Special Tax levy shall be so modified or changed and, if



applicable, a refund of prior Special Tax payments shall be granted and made. If a claimant disagrees with the findings and determination of the Superintendent or his or her designee, the claimant may appeal such determination to the Board of Trustees and the decision of the Board of Trustees shall be final.

Interpretation of this rate and method of apportionment may be made by the Board of Trustees by resolution thereof for the purpose of clarifying any vagueness or ambiguity as it relates to the application of the Special Tax rate, the application of the method of apportionment, the classification of any property or any definition contained herein.

Section 8. Collection of Special Tax. The Special Tax shall be levied upon and collected from Taxable Property each Fiscal Year in the same manner as ordinary ad valorem property taxes are collected; provided, however, that CFD No. 91-1 may collect the Special Tax at a different time and/or in a different manner if necessary to meet its financial obligations. All Special Taxes shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes; provided, however, CFD No. 91-1 may covenant for the benefit of bondholders to commence and diligently pursue to completion judicial foreclosure proceedings for the payment of delinquent installments of Special Taxes.

The Special Tax shall be levied and collected only so long as it is needed to pay the Bond Requirements or to directly pay for the construction, lease and/or acquisition of Facilities.

# EXHIBIT B

## ANNUAL SPECIAL TAX ROLL FISCAL YEAR 2021/2022

**Valley Center-Pauma Unified School District**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
128	180	54	0	\$0.00
128	180	67	0	\$0.00
128	180	73	0	\$0.00
128	230	41	0	\$0.00
128	230	46	0	\$0.00
128	230	47	0	\$0.00
128	231	14	0	\$0.00
128	360	22	0	\$0.00
128	510	5	0	\$0.00
128	510	6	0	\$0.00
128	510	7	0	\$0.00
128	521	8	0	\$0.00
128	521	10	0	\$0.00
128	522	24	0	\$0.00
128	522	30	0	\$0.00
129	10	69	0	\$0.00
129	10	70	0	\$0.00
129	10	71	0	\$0.00
129	10	72	0	\$0.00
129	30	58	0	\$0.00
129	30	59	0	\$1,444.52
129	30	60	0	\$0.00
129	30	61	0	\$0.00
129	30	62	0	\$1,444.52
129	30	63	0	\$1,519.28
129	30	64	0	\$0.00
129	30	65	0	\$0.00
129	30	66	0	\$0.00
129	30	67	0	\$1,444.52
129	30	68	0	\$0.00
129	30	69	0	\$0.00
129	30	70	0	\$0.00
129	30	71	0	\$0.00
129	30	73	0	\$0.00
129	40	4	0	\$0.00
129	40	5	0	\$0.00
129	200	6	0	\$0.00
129	320	1	0	\$0.00
129	320	3	0	\$0.00

**Valley Center-Pauma Unified School District**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
133	312	31	0	\$0.00
133	312	32	0	\$0.00
133	312	33	0	\$0.00
133	450	1	0	\$0.00
133	450	2	0	\$0.00
133	450	3	0	\$0.00
133	450	4	0	\$0.00
133	450	5	0	\$1,444.52
133	450	6	0	\$1,444.52
133	450	7	0	\$1,444.52
133	450	8	0	\$0.00
133	450	9	0	\$0.00
133	450	10	0	\$0.00
133	450	11	0	\$1,444.52
133	450	12	0	\$1,514.20
133	450	13	0	\$1,514.20
133	450	14	0	\$0.00
133	450	15	0	\$1,444.52
133	450	16	0	\$0.00
133	450	17	0	\$0.00
133	450	18	0	\$0.00
133	450	19	0	\$1,444.52
133	450	20	0	\$1,444.52
133	490	1	0	\$0.00
133	490	2	0	\$0.00
133	490	3	0	\$0.00
133	490	4	0	\$0.00
133	490	5	0	\$0.00
133	490	6	0	\$0.00
133	490	7	0	\$0.00
133	490	8	0	\$0.00
133	490	9	0	\$0.00
133	490	10	0	\$0.00
133	490	11	0	\$0.00
133	490	12	0	\$0.00
133	490	13	0	\$0.00
133	490	16	0	\$0.00
133	490	17	0	\$0.00
133	490	18	0	\$0.00

**Valley Center-Pauma Unified School District**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
133	490	19	0	\$0.00
133	490	20	0	\$0.00
133	490	21	0	\$0.00
133	490	22	0	\$0.00
133	490	23	0	\$0.00
133	490	24	0	\$0.00
133	500	1	0	\$0.00
133	500	2	0	\$0.00
133	500	3	0	\$0.00
133	500	4	0	\$0.00
133	500	5	0	\$0.00
133	500	6	0	\$0.00
133	500	7	0	\$0.00
133	500	8	0	\$0.00
133	500	9	0	\$0.00
133	500	10	0	\$0.00
133	500	11	0	\$0.00
133	500	12	0	\$0.00
133	500	13	0	\$0.00
133	500	14	0	\$0.00
133	500	15	0	\$0.00
133	500	16	0	\$0.00
133	500	17	0	\$0.00
133	500	18	0	\$0.00
133	500	19	0	\$0.00
133	500	20	0	\$0.00
133	500	21	0	\$0.00
133	500	22	0	\$0.00
133	500	23	0	\$0.00
133	500	24	0	\$0.00
133	500	25	0	\$0.00
133	500	26	0	\$0.00
133	500	27	0	\$0.00
133	500	28	0	\$0.00
133	510	1	0	\$0.00
133	510	2	0	\$0.00
133	510	3	0	\$0.00
133	510	4	0	\$0.00
133	510	5	0	\$0.00

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
133	510	6	0	\$0.00
133	510	7	0	\$0.00
133	510	8	0	\$0.00
133	510	9	0	\$0.00
133	510	10	0	\$0.00
133	510	11	0	\$0.00
133	510	12	0	\$0.00
133	510	13	0	\$0.00
133	510	14	0	\$0.00
133	510	15	0	\$0.00
133	510	16	0	\$1,519.72
133	510	17	0	\$0.00
133	510	18	0	\$0.00
133	510	19	0	\$1,519.72
172	290	1	0	\$0.00
172	290	2	0	\$0.00
172	290	3	0	\$0.00
172	290	4	0	\$0.00
172	290	5	0	\$0.00
172	290	6	0	\$0.00
172	290	7	0	\$0.00
172	290	8	0	\$0.00
172	290	9	0	\$0.00
172	290	10	0	\$0.00
172	290	11	0	\$0.00
172	290	12	0	\$0.00
172	290	13	0	\$0.00
172	290	14	0	\$0.00
172	290	15	0	\$0.00
172	290	16	0	\$0.00
172	290	17	0	\$0.00
172	290	18	0	\$0.00
172	290	19	0	\$0.00
172	290	20	0	\$0.00
172	290	21	0	\$0.00
172	290	22	0	\$0.00
172	290	23	0	\$0.00
172	290	24	0	\$0.00
172	290	25	0	\$0.00

**Valley Center-Pauma Unified School District**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
172	290	26	0	\$0.00
172	290	27	0	\$0.00
172	290	28	0	\$0.00
172	290	29	0	\$0.00
172	290	30	0	\$0.00
172	290	31	0	\$0.00
172	290	32	0	\$0.00
172	290	33	0	\$0.00
172	290	34	0	\$0.00
172	290	35	0	\$0.00
172	290	36	0	\$0.00
172	290	37	0	\$0.00
172	290	38	0	\$0.00
172	290	39	0	\$0.00
172	290	40	0	\$0.00
172	290	41	0	\$0.00
172	290	42	0	\$0.00
172	290	43	0	\$0.00
172	290	44	0	\$0.00
172	290	45	0	\$0.00
172	290	46	0	\$0.00
172	290	47	0	\$0.00
172	290	48	0	\$0.00
172	290	49	0	\$0.00
172	290	50	0	\$0.00
172	290	51	0	\$0.00
172	290	52	0	\$0.00
172	290	53	0	\$0.00
172	290	54	0	\$0.00
172	290	55	0	\$0.00
172	290	56	0	\$0.00
172	290	57	0	\$0.00
172	290	58	0	\$0.00
172	290	59	0	\$0.00
172	290	60	0	\$0.00
172	290	61	0	\$0.00
172	290	62	0	\$0.00
172	290	63	0	\$0.00
172	290	64	0	\$0.00



**Valley Center-Pauma Unified School District**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
172	290	65	0	\$0.00
172	290	66	0	\$0.00
172	290	67	0	\$0.00
172	290	68	0	\$0.00
172	290	69	0	\$0.00
172	290	70	0	\$0.00
172	290	71	0	\$0.00
172	290	72	0	\$0.00
172	290	73	0	\$0.00
172	291	1	0	\$0.00
172	291	2	0	\$0.00
172	291	3	0	\$0.00
172	291	4	0	\$0.00
172	291	5	0	\$0.00
172	291	8	0	\$0.00
172	291	9	0	\$0.00
172	291	10	0	\$0.00
172	291	11	0	\$0.00
172	291	12	0	\$0.00
172	291	13	0	\$0.00
172	291	14	0	\$0.00
172	291	15	0	\$0.00
172	291	16	0	\$0.00
172	291	17	0	\$0.00
172	291	18	0	\$0.00
172	291	19	0	\$0.00
172	291	20	0	\$0.00
172	291	21	0	\$0.00
172	291	22	0	\$0.00
172	291	23	0	\$0.00
172	291	24	0	\$0.00
172	291	25	0	\$0.00
172	291	26	0	\$0.00
172	291	27	0	\$0.00
172	291	28	0	\$0.00
172	291	29	0	\$0.00
172	291	30	0	\$0.00
172	291	31	0	\$0.00
172	291	32	0	\$0.00

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
172	291	33	0	\$0.00
172	291	34	0	\$0.00
172	291	35	0	\$0.00
172	291	36	0	\$0.00
172	291	37	0	\$0.00
172	291	38	0	\$0.00
172	291	39	0	\$0.00
172	291	42	0	\$0.00
172	291	43	0	\$0.00
172	291	44	0	\$0.00
172	291	45	0	\$0.00
172	291	46	0	\$0.00
172	291	47	0	\$0.00
172	291	48	0	\$0.00
172	291	49	0	\$0.00
172	291	50	0	\$0.00
172	291	51	0	\$0.00
172	291	52	0	\$0.00
172	291	53	0	\$0.00
172	291	54	0	\$0.00
172	291	55	0	\$0.00
172	291	56	0	\$0.00
172	291	57	0	\$0.00
172	291	58	0	\$0.00
172	291	59	0	\$0.00
172	291	60	0	\$0.00
172	291	61	0	\$0.00
172	291	62	0	\$0.00
172	291	63	0	\$0.00
172	291	64	0	\$0.00
172	291	65	0	\$0.00
172	291	66	0	\$0.00
172	291	67	0	\$0.00
172	291	69	0	\$0.00
172	291	70	0	\$0.00
172	292	1	0	\$0.00
172	292	2	0	\$0.00
172	292	3	0	\$0.00
172	292	4	0	\$0.00

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
172	292	5	0	\$0.00
172	292	6	0	\$0.00
172	292	7	0	\$0.00
172	292	8	0	\$0.00
172	292	9	0	\$0.00
172	292	10	0	\$0.00
172	292	11	0	\$0.00
172	292	12	0	\$0.00
172	292	13	0	\$0.00
172	292	14	0	\$0.00
172	292	15	0	\$0.00
172	292	16	0	\$0.00
172	292	17	0	\$0.00
172	292	18	0	\$0.00
172	292	19	0	\$0.00
172	292	20	0	\$0.00
172	292	21	0	\$0.00
172	292	22	0	\$0.00
172	292	23	0	\$0.00
172	292	24	0	\$0.00
172	292	25	0	\$0.00
172	292	26	0	\$0.00
172	292	27	0	\$0.00
172	292	28	0	\$0.00
172	292	29	0	\$0.00
172	292	30	0	\$0.00
172	292	31	0	\$0.00
172	292	32	0	\$0.00
172	292	33	0	\$0.00
172	292	34	0	\$0.00
172	292	35	0	\$0.00
172	292	36	0	\$0.00
172	292	37	0	\$0.00
172	292	38	0	\$0.00
172	292	39	0	\$0.00
172	292	40	0	\$0.00
172	292	41	0	\$0.00
172	292	42	0	\$0.00
172	292	43	0	\$0.00

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
172	292	44	0	\$0.00
172	292	45	0	\$0.00
172	292	46	0	\$0.00
172	292	47	0	\$0.00
172	292	48	0	\$0.00
172	292	49	0	\$0.00
172	292	50	0	\$0.00
172	292	51	0	\$0.00
172	292	52	0	\$0.00
172	292	53	0	\$0.00
172	292	54	0	\$0.00
172	292	55	0	\$0.00
172	293	1	0	\$0.00
172	293	2	0	\$0.00
172	293	3	0	\$0.00
172	293	4	0	\$0.00
172	293	5	0	\$0.00
172	293	6	0	\$0.00
172	293	7	0	\$0.00
172	293	8	0	\$0.00
172	293	9	0	\$0.00
172	293	10	0	\$0.00
172	293	11	0	\$0.00
172	293	12	0	\$0.00
172	293	13	0	\$0.00
172	293	14	0	\$0.00
172	293	15	0	\$0.00
172	293	16	0	\$0.00
172	293	17	0	\$0.00
172	293	18	0	\$0.00
172	293	19	0	\$0.00
172	293	20	0	\$0.00
172	293	21	0	\$0.00
172	293	22	0	\$0.00
172	293	23	0	\$0.00
172	293	24	0	\$0.00
172	300	1	0	\$0.00
172	300	2	0	\$0.00
172	300	6	0	\$0.00

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
172	300	7	0	\$0.00
172	300	8	0	\$0.00
172	300	9	0	\$0.00
172	300	10	0	\$0.00
172	300	11	0	\$0.00
172	300	12	0	\$0.00
172	300	13	0	\$0.00
172	300	14	0	\$0.00
172	300	15	0	\$0.00
172	300	16	0	\$0.00
172	300	17	0	\$0.00
172	300	18	0	\$0.00
172	300	19	0	\$0.00
172	300	20	0	\$0.00
172	300	21	0	\$0.00
172	300	22	0	\$0.00
172	300	23	0	\$0.00
172	300	24	0	\$0.00
172	300	25	0	\$0.00
172	300	26	0	\$0.00
172	300	27	0	\$0.00
172	300	28	0	\$0.00
172	300	29	0	\$0.00
172	300	30	0	\$0.00
172	300	31	0	\$0.00
172	300	32	0	\$0.00
172	300	33	0	\$0.00
172	300	34	0	\$0.00
172	300	35	0	\$0.00
172	300	41	0	\$0.00
172	300	42	0	\$0.00
172	300	43	0	\$0.00
185	102	11	0	\$0.00
185	102	12	0	\$0.00
185	102	13	0	\$0.00
185	102	14	0	\$0.00
186	140	9	0	\$0.00
186	140	30	0	\$0.00
186	141	1	0	\$0.00

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
186	141	5	0	\$0.00
186	141	7	0	\$0.00
186	261	1	0	\$1,677.82
186	261	2	0	\$1,677.82
186	261	3	0	\$1,677.82
186	261	4	0	\$1,677.82
186	261	5	0	\$1,677.82
186	261	6	0	\$1,677.82
186	261	7	0	\$1,677.82
186	261	8	0	\$1,677.82
186	261	9	0	\$1,677.82
186	261	10	0	\$1,677.82
186	261	11	0	\$1,677.82
186	261	12	0	\$1,677.82
186	261	13	0	\$1,677.82
186	261	14	0	\$1,677.82
186	261	15	0	\$1,677.82
186	261	16	0	\$1,677.82
186	261	17	0	\$1,677.82
186	261	18	0	\$1,677.82
186	261	19	0	\$1,677.82
186	261	20	0	\$1,677.82
186	261	21	0	\$1,677.82
186	261	22	0	\$1,677.82
186	261	57	0	\$1,677.82
186	261	25	0	\$1,677.82
186	261	26	0	\$1,677.82
186	261	27	0	\$1,677.82
186	261	28	0	\$1,677.82
186	261	29	0	\$1,677.82
186	261	30	0	\$1,736.14
186	261	33	0	\$1,736.14
186	261	34	0	\$1,736.14
186	261	35	0	\$1,736.14
186	261	36	0	\$1,736.14
186	261	38	0	\$1,736.14
186	261	39	0	\$1,677.82
186	261	40	0	\$1,677.82
186	261	41	0	\$1,677.82

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
186	261	42	0	\$1,677.82
186	261	43	0	\$1,677.82
186	261	44	0	\$1,736.14
186	261	45	0	\$1,736.14
186	261	46	0	\$1,736.14
186	261	47	0	\$1,736.14
186	261	48	0	\$1,736.14
186	261	49	0	\$1,736.14
186	261	50	0	\$0.00
186	261	51	0	\$1,736.14
186	261	52	0	\$1,736.14
186	261	53	0	\$0.00
186	261	54	0	\$1,736.14
186	261	55	0	\$1,677.82
186	280	11	0	\$1,605.44
186	280	12	0	\$0.00
186	280	14	0	\$0.00
186	280	15	0	\$0.00
186	280	16	0	\$0.00
186	280	17	0	\$0.00
186	280	23	0	\$0.00
186	281	1	0	\$0.00
186	281	2	0	\$0.00
186	281	3	0	\$0.00
186	281	4	0	\$0.00
186	282	3	0	\$0.00
186	720	1	0	\$0.00
186	720	2	0	\$1,605.44
186	720	3	0	\$1,605.44
186	720	4	0	\$1,605.44
186	720	5	0	\$1,605.44
186	720	6	0	\$1,605.44
186	720	7	0	\$1,605.44
186	720	8	0	\$1,605.44
186	720	9	0	\$1,605.44
186	720	10	0	\$1,605.44
186	720	11	0	\$1,605.44
186	720	12	0	\$1,605.44
186	720	13	0	\$1,605.44

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
186	720	14	0	\$1,605.44
186	720	15	0	\$1,605.44
186	720	16	0	\$1,605.44
186	720	17	0	\$1,605.44
186	720	18	0	\$1,605.44
186	720	19	0	\$1,605.44
186	720	20	0	\$1,605.44
186	720	21	0	\$1,605.44
186	720	22	0	\$1,605.44
186	720	23	0	\$1,605.44
186	720	24	0	\$1,605.44
186	720	25	0	\$1,605.44
186	720	26	0	\$1,605.44
186	720	27	0	\$1,605.44
186	720	28	0	\$1,605.44
186	720	29	0	\$1,605.44
186	720	30	0	\$1,605.44
186	720	31	0	\$1,605.44
186	720	32	0	\$1,605.44
186	720	33	0	\$1,605.44
186	720	34	0	\$1,605.44
186	720	35	0	\$1,605.44
186	720	36	0	\$1,605.44
186	720	37	0	\$1,605.44
186	720	38	0	\$1,605.44
186	720	39	0	\$1,605.44
186	720	40	0	\$1,605.44
186	720	41	0	\$1,605.44
186	720	42	0	\$1,605.44
186	720	43	0	\$1,605.44
186	763	6	0	\$0.00
189	30	6	0	\$0.00
189	31	11	0	\$0.00
189	32	18	0	\$0.00
189	32	21	0	\$0.00
189	40	8	0	\$0.00
189	121	1	0	\$0.00
189	121	2	0	\$0.00
189	121	3	0	\$0.00



**Valley Center-Pauma Unified School District  
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**Special Tax Levy For Fiscal Year 2021/2022**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
189	121	21	0	\$0.00
189	121	22	0	\$0.00
189	121	23	0	\$0.00
189	121	24	0	\$0.00
189	121	25	0	\$0.00
189	121	26	0	\$0.00
189	121	27	0	\$0.00
189	121	28	0	\$0.00
189	121	29	0	\$0.00
189	121	30	0	\$0.00
189	121	31	0	\$0.00
189	121	32	0	\$0.00
189	121	33	0	\$0.00
189	121	36	0	\$0.00
189	121	39	0	\$0.00
189	121	41	0	\$0.00
189	121	42	0	\$0.00
189	121	43	0	\$0.00
189	121	44	0	\$0.00
189	171	4	0	\$0.00
189	171	19	0	\$0.00
190	10	26	0	\$0.00
190	10	37	0	\$0.00
190	10	39	0	\$0.00
190	10	40	0	\$0.00
190	10	42	0	\$0.00
190	10	46	0	\$0.00
190	10	47	0	\$0.00
190	10	48	0	\$0.00
190	10	49	0	\$0.00
190	20	12	0	\$0.00
190	20	13	0	\$0.00
190	20	14	0	\$0.00
190	20	15	0	\$0.00
190	30	1	0	\$0.00
190	30	2	0	\$0.00
190	30	3	0	\$0.00

<b>Major Conclusions</b>	
Total Number of Parcels	544
Number of Parcels Taxed	107
Total Special Tax Levy for Fiscal Year 2021/2022	\$174,154.22