



**ADMINISTRATION REPORT**

**FISCAL YEAR 2023/2024**

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

**VALLEY CENTER-PAUMA UNIFIED SCHOOL  
DISTRICT**

**JUNE 22, 2023**

**Prepared For:**

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**COOPERATIVE  
STRATEGIES**

ASSESS • PLAN • FUND • BUILD

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Rate and Method of Apportionment

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Annual Special Tax Roll for Fiscal Year 2023/2024

# 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 2023/2024. In calculating the Annual Special Tax levy for Fiscal Year 2023/2024, the Report describes (i) the remaining financial obligations of CFD No. 91-1 for Fiscal Year 2022/2023, and (ii) the financial obligations of CFD No. 91-1 for Fiscal Year 2023/2024.

The Report is organized into the following sections:

## **SECTION I**

Section I provides a description of the Annual Special Tax levy for Fiscal Year 2022/2023 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 2023/2024.

## **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 2023/2024.

# FISCAL YEAR 2022/2023 LEVY SUMMARY

## A. SPECIAL TAX LEVY

The aggregate Annual Special Tax levy of CFD No. 91-1 in Fiscal Year 2022/2023 as well as a summary of the levy can be found in the table below.

### ANNUAL SPECIAL TAX RATES FOR FISCAL YEAR 2022/2023

| Property Classification     | Tax Class | Number of Units/Acres | Average Annual Special Tax Rate <sup>[1]</sup> | Total Annual Special Taxes |
|-----------------------------|-----------|-----------------------|------------------------------------------------|----------------------------|
| Detached                    | 1         | 107 Units             | \$1,660.16 per Unit                            | \$177,637.10               |
| Attached                    | 2         | 0 Units               | \$0.00 per Unit                                | \$0.00                     |
| <i>Developed Property</i>   |           | <i>107 Units</i>      | <i>NA</i>                                      | <i>\$177,637.10</i>        |
| <i>Undeveloped Property</i> |           | <i>935.34 Acres</i>   | <i>\$0.00 per Acre</i>                         | <i>\$0.00</i>              |
| <b>Total</b>                |           |                       |                                                | <b>\$177,637.10</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 2022/2023 from the County of San Diego ("County"). For the second installment of Fiscal Year 2022/2023 (as of April 24, 2023), \$5,752.91 in Annual Special Taxes were delinquent yielding a delinquency rate of 3.24%.

# ANNUAL SPECIAL TAX REVENUE REQUIREMENT

For Fiscal Year 2023/2024, 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 2023/2024

|                                               |              |                     |
|-----------------------------------------------|--------------|---------------------|
| <b>FY 2023/2024 Obligations</b>               |              | <b>\$181,189.92</b> |
| Direct Construction/Administrative Expenses   | \$181,189.92 |                     |
| <b>Annual Special Tax Revenue Requirement</b> |              | <b>\$181,189.92</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 2023/2024.

### SPECIAL TAX CLASSIFICATION

| <b>Property Classification</b> | <b>Tax Class</b> | <b>Previous Fiscal Year</b> | <b>Fiscal Year 2023/2024</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 2023/2024 LEVY SUMMARY

The Special Tax rates of CFD No. 91-1 needed to meet the Annual Special Tax Revenue Requirement for Fiscal Year 2023/2024 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 2023/2024

| <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                    | \$1,693.36 per Unit                                   | \$181,189.92                      |
| Attached                       | 2                | 0 Units                      | \$0.00 per Unit                                       | \$0.00                            |
| <i>Developed Property</i>      |                  | <i>107 Units</i>             | <i>NA</i>                                             | <i>\$181,189.92</i>               |
| <i>Undeveloped Property</i>    |                  | <i>935.34 Acres</i>          | <i>\$0.00 per Acre</i>                                | <i>\$0.00</i>                     |
| <b>Total</b>                   |                  |                              |                                                       | <b>\$181,189.92</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 2023/2024

**Valley Center-Pauma Unified School District**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2023/2024**

| <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               | \$1,502.88         |
| 129         | 30          | 60            | 0               | \$0.00             |
| 129         | 30          | 61            | 0               | \$0.00             |
| 129         | 30          | 62            | 0               | \$1,502.88         |
| 129         | 30          | 63            | 0               | \$1,580.66         |
| 129         | 30          | 64            | 0               | \$0.00             |
| 129         | 30          | 65            | 0               | \$0.00             |
| 129         | 30          | 66            | 0               | \$0.00             |
| 129         | 30          | 67            | 0               | \$1,502.88         |
| 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 2023/2024**

| <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               | \$1,502.88         |
| 133         | 450         | 6             | 0               | \$1,502.88         |
| 133         | 450         | 7             | 0               | \$1,502.88         |
| 133         | 450         | 8             | 0               | \$0.00             |
| 133         | 450         | 9             | 0               | \$0.00             |
| 133         | 450         | 10            | 0               | \$0.00             |
| 133         | 450         | 11            | 0               | \$1,502.88         |
| 133         | 450         | 12            | 0               | \$1,575.36         |
| 133         | 450         | 13            | 0               | \$1,575.36         |
| 133         | 450         | 14            | 0               | \$0.00             |
| 133         | 450         | 15            | 0               | \$1,502.88         |
| 133         | 450         | 16            | 0               | \$0.00             |
| 133         | 450         | 17            | 0               | \$0.00             |
| 133         | 450         | 18            | 0               | \$0.00             |
| 133         | 450         | 19            | 0               | \$1,502.88         |
| 133         | 450         | 20            | 0               | \$1,502.88         |
| 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 2023/2024**

| <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**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2023/2024**

| <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               | \$1,581.12         |
| 133         | 510         | 17            | 0               | \$0.00             |
| 133         | 510         | 18            | 0               | \$0.00             |
| 133         | 510         | 19            | 0               | \$1,581.12         |
| 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 2023/2024**

| <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 2023/2024**

| <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**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2023/2024**

| <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 2023/2024**

| <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 2023/2024**

| <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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| <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             |

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| <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               | \$1,745.60         |
| 186         | 261         | 2             | 0               | \$1,745.60         |
| 186         | 261         | 3             | 0               | \$1,745.60         |
| 186         | 261         | 4             | 0               | \$1,745.60         |
| 186         | 261         | 5             | 0               | \$1,745.60         |
| 186         | 261         | 6             | 0               | \$1,745.60         |
| 186         | 261         | 7             | 0               | \$1,745.60         |
| 186         | 261         | 8             | 0               | \$1,745.60         |
| 186         | 261         | 9             | 0               | \$1,745.60         |
| 186         | 261         | 10            | 0               | \$1,745.60         |
| 186         | 261         | 11            | 0               | \$1,745.60         |
| 186         | 261         | 12            | 0               | \$1,745.60         |
| 186         | 261         | 13            | 0               | \$1,745.60         |
| 186         | 261         | 14            | 0               | \$1,745.60         |
| 186         | 261         | 15            | 0               | \$1,745.60         |
| 186         | 261         | 16            | 0               | \$1,745.60         |
| 186         | 261         | 17            | 0               | \$1,745.60         |
| 186         | 261         | 18            | 0               | \$1,745.60         |
| 186         | 261         | 19            | 0               | \$1,745.60         |
| 186         | 261         | 20            | 0               | \$1,745.60         |
| 186         | 261         | 21            | 0               | \$1,745.60         |
| 186         | 261         | 22            | 0               | \$1,745.60         |
| 186         | 261         | 57            | 0               | \$1,745.60         |
| 186         | 261         | 25            | 0               | \$1,745.60         |
| 186         | 261         | 26            | 0               | \$1,745.60         |
| 186         | 261         | 27            | 0               | \$1,745.60         |
| 186         | 261         | 28            | 0               | \$1,745.60         |
| 186         | 261         | 29            | 0               | \$1,745.60         |
| 186         | 261         | 30            | 0               | \$1,806.28         |
| 186         | 261         | 33            | 0               | \$1,806.28         |
| 186         | 261         | 34            | 0               | \$1,806.28         |
| 186         | 261         | 35            | 0               | \$1,806.28         |
| 186         | 261         | 36            | 0               | \$1,806.28         |
| 186         | 261         | 38            | 0               | \$1,806.28         |
| 186         | 261         | 39            | 0               | \$1,745.60         |
| 186         | 261         | 40            | 0               | \$1,745.60         |
| 186         | 261         | 41            | 0               | \$1,745.60         |

**Valley Center-Pauma Unified School District**  
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**Special Tax Levy For Fiscal Year 2023/2024**

| <b>Book</b> | <b>Page</b> | <b>Parcel</b> | <b>Interest</b> | <b>Special Tax</b> |
|-------------|-------------|---------------|-----------------|--------------------|
| 186         | 261         | 42            | 0               | \$1,745.60         |
| 186         | 261         | 43            | 0               | \$1,745.60         |
| 186         | 261         | 44            | 0               | \$1,806.28         |
| 186         | 261         | 45            | 0               | \$1,806.28         |
| 186         | 261         | 46            | 0               | \$1,806.28         |
| 186         | 261         | 47            | 0               | \$1,806.28         |
| 186         | 261         | 48            | 0               | \$1,806.28         |
| 186         | 261         | 49            | 0               | \$1,806.28         |
| 186         | 261         | 50            | 0               | \$0.00             |
| 186         | 261         | 51            | 0               | \$1,806.28         |
| 186         | 261         | 52            | 0               | \$1,806.28         |
| 186         | 261         | 53            | 0               | \$0.00             |
| 186         | 261         | 54            | 0               | \$1,806.28         |
| 186         | 261         | 55            | 0               | \$1,745.60         |
| 186         | 280         | 11            | 0               | \$1,670.30         |
| 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               | \$1,670.30         |
| 186         | 720         | 3             | 0               | \$1,670.30         |
| 186         | 720         | 4             | 0               | \$1,670.30         |
| 186         | 720         | 5             | 0               | \$1,670.30         |
| 186         | 720         | 6             | 0               | \$1,670.30         |
| 186         | 720         | 7             | 0               | \$1,670.30         |
| 186         | 720         | 8             | 0               | \$1,670.30         |
| 186         | 720         | 9             | 0               | \$1,670.30         |
| 186         | 720         | 10            | 0               | \$1,670.30         |
| 186         | 720         | 11            | 0               | \$1,670.30         |
| 186         | 720         | 12            | 0               | \$1,670.30         |
| 186         | 720         | 13            | 0               | \$1,670.30         |

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**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2023/2024**

| <b>Book</b> | <b>Page</b> | <b>Parcel</b> | <b>Interest</b> | <b>Special Tax</b> |
|-------------|-------------|---------------|-----------------|--------------------|
| 186         | 720         | 14            | 0               | \$1,670.30         |
| 186         | 720         | 15            | 0               | \$1,670.30         |
| 186         | 720         | 16            | 0               | \$1,670.30         |
| 186         | 720         | 17            | 0               | \$1,670.30         |
| 186         | 720         | 18            | 0               | \$1,670.30         |
| 186         | 720         | 19            | 0               | \$1,670.30         |
| 186         | 720         | 20            | 0               | \$1,670.30         |
| 186         | 720         | 21            | 0               | \$1,670.30         |
| 186         | 720         | 22            | 0               | \$1,670.30         |
| 186         | 720         | 23            | 0               | \$1,670.30         |
| 186         | 720         | 24            | 0               | \$1,670.30         |
| 186         | 720         | 25            | 0               | \$1,670.30         |
| 186         | 720         | 26            | 0               | \$1,670.30         |
| 186         | 720         | 27            | 0               | \$1,670.30         |
| 186         | 720         | 28            | 0               | \$1,670.30         |
| 186         | 720         | 29            | 0               | \$1,670.30         |
| 186         | 720         | 30            | 0               | \$1,670.30         |
| 186         | 720         | 31            | 0               | \$1,670.30         |
| 186         | 720         | 32            | 0               | \$1,670.30         |
| 186         | 720         | 33            | 0               | \$1,670.30         |
| 186         | 720         | 34            | 0               | \$1,670.30         |
| 186         | 720         | 35            | 0               | \$1,670.30         |
| 186         | 720         | 36            | 0               | \$1,670.30         |
| 186         | 720         | 37            | 0               | \$1,670.30         |
| 186         | 720         | 38            | 0               | \$1,670.30         |
| 186         | 720         | 39            | 0               | \$1,670.30         |
| 186         | 720         | 40            | 0               | \$1,670.30         |
| 186         | 720         | 41            | 0               | \$1,670.30         |
| 186         | 720         | 42            | 0               | \$1,670.30         |
| 186         | 720         | 43            | 0               | \$1,670.30         |
| 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  
CFD No. 91-1**

| <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 |

**Valley Center-Pauma Unified School District**  
**CFD No. 91-1**  
**Special Tax Levy For Fiscal Year 2023/2024**

| <b>Book</b>                                      | <b>Page</b> | <b>Parcel</b> | <b>Interest</b> | <b>Special Tax</b> |
|--------------------------------------------------|-------------|---------------|-----------------|--------------------|
| Number of Parcels Taxed                          |             |               |                 | 107                |
| Total Special Tax Levy for Fiscal Year 2023/2024 |             |               |                 | \$181,189.92       |