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FISCAL YEAR 2024-2025 ADMINISTRATION REPORT

COUNTY OF SAN BERNARDINO

IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1

(LYTLE CREEK NORTH)

May 6, 2024

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COUNTY OF SAN BERNARDINO

FISCAL YEAR 2024-2025 ADMINISTRATION REPORT

Improvement Area No. 3 of Community Facilities District No. 2006-1

(Lytle Creek North)

Prepared for:

County of San Bernardino

222 West Hospitality Lane, 2nd Floor

San Bernardino, CA 92415

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INTRODUCTION

This report presents the findings of the research and financial analysis performed by DTA Municipal Solutions to determine the special tax requirement for Improvement Area No. 3 ("IA No. 3") of Community Facilities District No. 2006-1 (Lytle Creek North) ("CFD No. 2006-1") of the County of San Bernardino ("the County") for fiscal year 2024-2025.

CFD No. 2006-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Specifically, IA No. 3 of CFD No. 2006-1 is authorized to issue up to $8,500,000 in bonds. IA No. 3 issued $8,100,000 in bonds in August 2015 (the "Bonds") to finance certain street, water, sewer, storm drain, flood control, and park and recreational improvements. CFD No. 2006-1 has covenanted not to issue any additional bonds for IA No. 3 except for refunding bonds. The current outstanding principal is equal to $6,680,000 which is based on principal paid through September 2, 2023. The Bonds are scheduled to be paid off in the year 2045. Pursuant to the Rate and Method of Apportionment for IA No. 3 ("RMA"), the special tax shall be levied until the earlier of (i) fiscal year 2055-2056 or (ii) five years after the latest scheduled maturity of all the Bonds. The RMA is included in Appendix C.

At the time of formation, CFD No. 2006-1 included two improvement areas: Improvement Area No. 1 ("IA No. 1") and Improvement Area M ("IA M"). In 2012, certain property within IA M was designated as IA No. 3. IA No. 3 includes two zones, called "Zone A" and "Zone B." A map showing the property in IA No. 3 is included in Appendix A.

In calculating the special tax liability for fiscal year 2024-2025, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 3.

This report is organized into the following sections:

- **Section I**: Section I provides an update of the development activity occurring within IA No. 3.
- **Section II**: Section II examines the financial activity in the funds and accounts established pursuant to the bond indenture for the Bonds dated August 1, 2015, between IA No. 3 of CFD No. 2006-1 and the Trustee. A year-to-date summary illustrating all disbursements, special tax receipts and interest earnings of the Bonds is provided.
- **Section III**: Section III analyzes the previous year's special tax levy.
- **Section IV**: Section IV determines the financial obligations of IA No. 3 for fiscal year 2024-2025.
- **Section V**: Section V reviews the methodology used to apportion the special tax requirement to Developed Property and Undeveloped Property. Tables of the fiscal year 2024-2025 special tax rates for Developed Property and Undeveloped Property are included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two primary categories of property, namely "Developed Property" and "Undeveloped Property." For both Zone A and Zone B of IA No. 3, the category of Developed Property is in turn divided into separate special tax classifications, fourteen for Zone A and twelve for Zone B, which vary with dwelling unit size for residential development and acreage for non-residential development.

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued prior to March 1 of the previous fiscal year and that is within a final map that was recorded as of January 1 of the previous fiscal year will be classified as Developed Property in the following fiscal year. For example, all property in IA No. 3 for which a building permit was issued prior to March 1, 2024, and that is within a final map that was recorded as of January 1, 2024, will be classified as Developed Property in fiscal year 2024-2025.

B Development Update

Prior to March 1, 2024, the County of San Bernardino had issued building permits for 210 units of residential property within Zone A and 93 units of residential property within Zone B of IA No. 3. No property in IA No. 3 is considered Undeveloped Property. In addition, three tract maps had been recorded as of January 1, 2024, and there is no unmapped property in IA No. 3. The tables below indicate tract maps recorded as of January 1, 2024, and the current amount of Developed Property and Undeveloped Property within IA No. 3.

Table 1: Tract Maps Recorded as of January 1, 2024

Tract Map No.	Zone	Number of Taxable Lots	Date of Recordation
16845-2	A	102 units	November 2012
16978-4	B	93 units	March 2013
17771-1	A	108 units	December 2013
Total	**N/A**	**303 units**	**N/A**

Table 2: Developed Property and Undeveloped Property (Zone A)

Land Use Class	Description	Residential Floor Area	Number of Units/Acres
1	Residential Property	>3,500 s.f.	6 units
2	Residential Property	3,301–3,500 s.f.	0 units
3	Residential Property	3,101–3,300 s.f.	6 units
4	Residential Property	2,901–3,100 s.f.	15 units
5	Residential Property	2,701–2,900 s.f.	25 units
6	Residential Property	2,501–2,700 s.f.	41 units
7	Residential Property	2,301–2,500 s.f.	26 units
8	Residential Property	2,101–2,300 s.f.	29 units
9	Residential Property	1,901–2,100 s.f.	0 units
10	Residential Property	1,701–1,900 s.f.	37 units
11	Residential Property	1,501–1,700 s.f.	25 units
12	Residential Property	1,301–1,500 s.f.	0 units
13	Residential Property	<1,301 s.f.	0 units
14	Non-Residential Property	N/A	0.00 acres
N/A	Undeveloped Property	N/A	0.00 acres

Table 3: Developed Property and Undeveloped Property (Zone B)

Land Use Class	Description	Residential Floor Area	Number of Units/Acres
1	Residential Property	>4,300 s.f.	0 units
2	Residential Property	4,101–4,300 s.f.	34 units
3	Residential Property	3,901–4,100 s.f.	0 units
4	Residential Property	3,701–3,900 s.f.	0 units
5	Residential Property	3,501–3,700 s.f.	0 units
6	Residential Property	3,301–3,500 s.f.	31 units
7	Residential Property	3,101–3,300 s.f.	25 units
8	Residential Property	2,901–3,100 s.f.	0 units
9	Residential Property	2,701–2,900 s.f.	0 units
10	Residential Property	2,501–2,700 s.f.	1 unit
11	Residential Property	<2,501 s.f.	2 units
12	Non-Residential Property	N/A	0.00 acres
N/A	Undeveloped Property	N/A	0.00 acres

II SOURCES AND USES OF FUNDS

The IA No. 3 Series 2015 sources of funds in the funds held by Trustee from July 1, 2023, through March 31, 2024, totaled $273,227. This consisted of $273,201 in special tax receipts and $27 in investment earnings on cash balances not in investment agreements.

Total uses of funds in the funds held by Trustee for the time period mentioned above totaled $486,352. Interest and principal payments on the Bonds totaled $269,306, and $195,000, respectively. Payments for professional services equaled $22,046.

A more detailed analysis of all transactions within the Series 2015 funds and accounts for the time period mentioned above is included as Appendix B.

As of March 31, 2024, the various funds and accounts established for the Bonds had the following balances:

Table 4: Balances as of March 31, 2024

Funds and Accounts	Amount
Special Tax Fund	$156,242
Funds Available Held by County [1]	$1,326
Interest Account	$0
Principal Account	$0
Reserve Fund [2]	$469,483
Administrative Expense Account	$20,640
County Facilities Account	$72
Costs of Issuance Account	$0

Notes:

1. DTA Municipal Solutions has no statements on file. Balance as of April 4, 2024, provided by County.
2. The Series 2015 Reserve Requirement is equal to $469,481.

III FISCAL YEAR 2023-2024 SPECIAL TAX LEVY

The total special tax levy for fiscal year 2023-2024 equaled $491,465. As of April 12, 2024, $490,358 in special taxes due for fiscal year 2023-2024 had been collected by the County, resulting in a delinquency rate of approximately 0.21%. Of the 303 parcels that were subject to the special tax, the owner of one (1) parcel failed to pay some of the fiscal year 2023-2024 special taxes in a timely manner.

CFD No. 2006-1 has covenanted to commence foreclosure proceedings against all parcels in IA No. 3 (i) with delinquent special taxes in excess of $3,500 by November 1 following the close of each fiscal year in which such special taxes were due; and (ii) by the November 1 following the close of each fiscal year in which it receives special taxes in an amount which is less than 95% of the total special tax levied and the amount on deposit in the Reserve Fund is at less than the Reserve Requirement.

CFD No. 2006-1 is not required to commence foreclosure proceedings against any parcels based on the current level of delinquencies.

IV FISCAL YEAR 2024-2025 SPECIAL TAX REQUIREMENT

For fiscal year 2024-2025, the special tax requirement for IA No. 3 is equal to $483,494 and is calculated as shown in the following table below.

Table 5: Fiscal Year 2024-2025 Special Tax Requirement

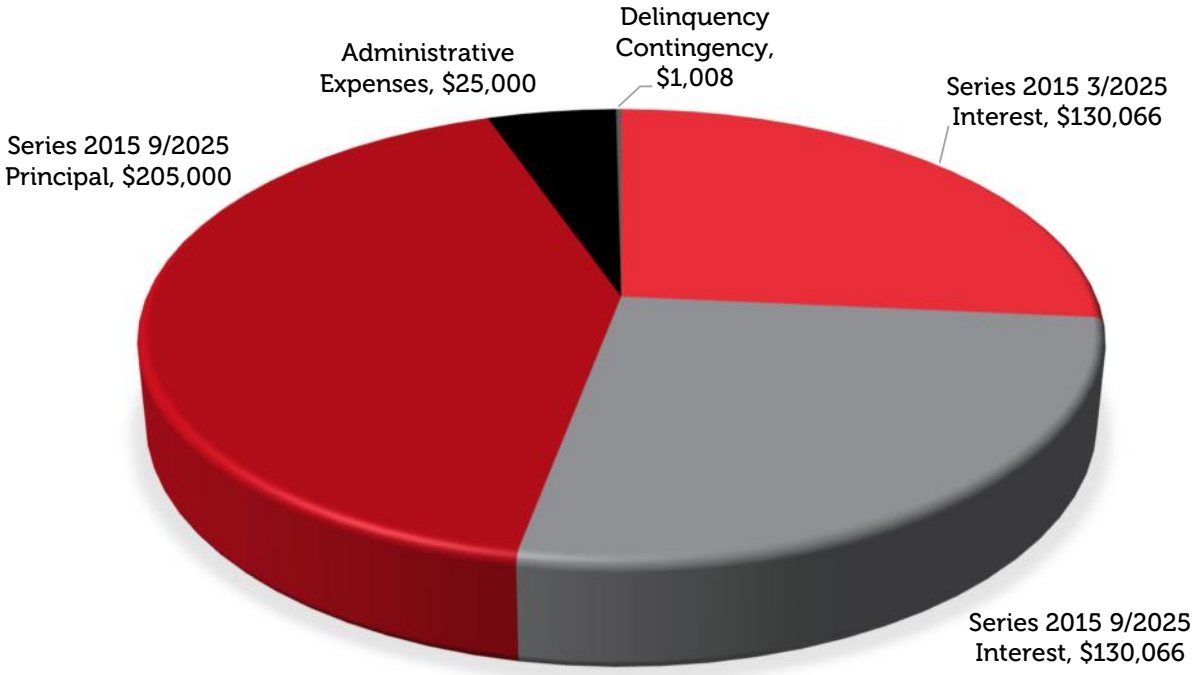
	Subtotal	Total
Fiscal Year 2024-2025 Obligations		**$491,139**
Series 2015 Interest Due March 1, 2025	$130,066	
Series 2015 Interest Due September 1, 2025	$130,066	
Series 2015 Principal Due September 1, 2025	$205,000	
Administrative Expenses	$25,000	
Delinquency Contingency [1]	$1,008	
Fiscal Year 2023-2024 Surplus Applied to Reduce Levy		**($7,645)**
Fiscal Year 2024-2025 Special Tax Requirement		**$483,494**

Notes:

1. Based on fiscal year 2023-2024 delinquencies as of April 12, 2024.

The components of the fiscal year 2024-2025 gross special tax requirement are shown graphically on the following page.

Figure 1: Fiscal Year 2024-2025 Gross Special Tax Requirement



Total Fiscal Year 2024-2025 Gross Special Tax Requirement: $491,139

V METHOD OF APPORTIONMENT

A Maximum Special Tax Rates

The amount of special taxes that IA No. 3 may levy is strictly limited by the maximum rates set forth in Section C of the Rate and Method of Apportionment. [1]

The fiscal year 2024-2025 maximum special tax rates for Developed Property are shown in the tables on the following page. The maximum special tax rates do not escalate.

B Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section E of the Rate and Method of Apportionment. The Board of Supervisors shall first determine the special tax requirement. Section E apportions the special tax requirement in four steps that prioritize the order in which Developed Property and Undeveloped Property are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property at up to 100% of the applicable Assigned Special Tax until the amount of the special taxes equals the special tax requirement. If the special taxes raised pursuant to the first step are less than the special tax requirement, then the second step is applied. The second step states that the special tax shall be levied against each parcel of Undeveloped Property at up to 100% of the maximum special tax for Undeveloped Property.

The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

Application of the first step generates special tax revenues of $545,455 from Developed Property which is greater than the total fiscal year 2024-2025 special tax requirement. To raise revenues sufficient to meet the fiscal year 2024-2025 special tax requirement, special taxes will be levied at approximately 88.64% of the Assigned/Maximum Special Tax on Developed Property. The fiscal year 2024-2025 special tax rates are shown for each land use in the tables below and graphically on the following page. The Special Tax Roll, which lists the actual special tax levied against each parcel, is shown in Appendix D.

[1] Technically, Section C states that the maximum special tax for a parcel of Developed Property is equal to the greater of the "Backup Special Tax" or Assigned Special Tax. The Backup Special Tax was established for the contingency of a shortfall in revenues resulting from significant changes in development densities. The contingency for which the Backup Special Tax was established does not exist and hence, all discussion of maximum tax rates for Developed Property focuses on the Assigned Special Tax.

Table 6: Maximum and Actual Special Taxes (Zone A)

Land Use Class	Description	Residential Floor Area	Maximum Special Tax	FY 2024-2025 Actual Special Tax
1	Residential Property	>3,500 s.f.	$2,150.00 per unit	$1,905.77 per unit
2	Residential Property	3,301–3,500 s.f.	$2,070.00 per unit	$0.00 per unit
3	Residential Property	3,101–3,300 s.f.	$1,931.00 per unit	$1,711.65 per unit
4	Residential Property	2,901–3,100 s.f.	$1,885.00 per unit	$1,670.87 per unit
5	Residential Property	2,701–2,900 s.f.	$1,871.00 per unit	$1,658.46 per unit
6	Residential Property	2,501–2,700 s.f.	$1,825.00 per unit	$1,617.69 per unit
7	Residential Property	2,301–2,500 s.f.	$1,751.00 per unit	$1,552.09 per unit
8	Residential Property	2,101–2,300 s.f.	$1,626.00 per unit	$1,441.29 per unit
9	Residential Property	1,901–2,100 s.f.	$1,506.00 per unit	$0.00 per unit
10	Residential Property	1,701–1,900 s.f.	$1,429.00 per unit	$1,266.67 per unit
11	Residential Property	1,501–1,700 s.f.	$1,356.00 per unit	$1,201.97 per unit
12	Residential Property	1,301–1,500 s.f.	$1,269.00 per unit	$0.00 per unit
13	Residential Property	<1,301 s.f.	$1,184.00 per unit	$0.00 per unit
14	Non-Residential Property	N/A	$12,767.00 per acre	$0.00 per acre

Table 7: Maximum and Actual Special Taxes (Zone B)

Land Use Class	Description	Residential Floor Area	Maximum Special Tax	FY 2024-2025 Actual Special Tax
1	Residential Property	>4,300 s.f.	$2,363.00 per unit	$0.00 per unit
2	Residential Property	4,101–4,300 s.f.	$2,237.00 per unit	$1,982.89 per unit
3	Residential Property	3,901–4,100 s.f.	$2,208.00 per unit	$0.00 per unit
4	Residential Property	3,701–3,900 s.f.	$2,131.00 per unit	$0.00 per unit
5	Residential Property	3,501–3,700 s.f.	$2,054.00 per unit	$0.00 per unit
6	Residential Property	3,301–3,500 s.f.	$2,006.00 per unit	$1,778.13 per unit
7	Residential Property	3,101–3,300 s.f.	$1,942.00 per unit	$1,721.40 per unit
8	Residential Property	2,901–3,100 s.f.	$1,822.00 per unit	$0.00 per unit
9	Residential Property	2,701–2,900 s.f.	$1,744.00 per unit	$0.00 per unit
10	Residential Property	2,501–2,700 s.f.	$1,667.00 per unit	$1,477.64 per unit
11	Residential Property	<2,501 s.f.	$1,590.00 per unit	$1,409.38 per unit
12	Non-Residential Property	N/A	$11,669.00 per acre	$0.00 per acre

Figure 2: Fiscal Year 2024-2025 Actual Special Tax Rates for Developed Residential Property (Zone A)

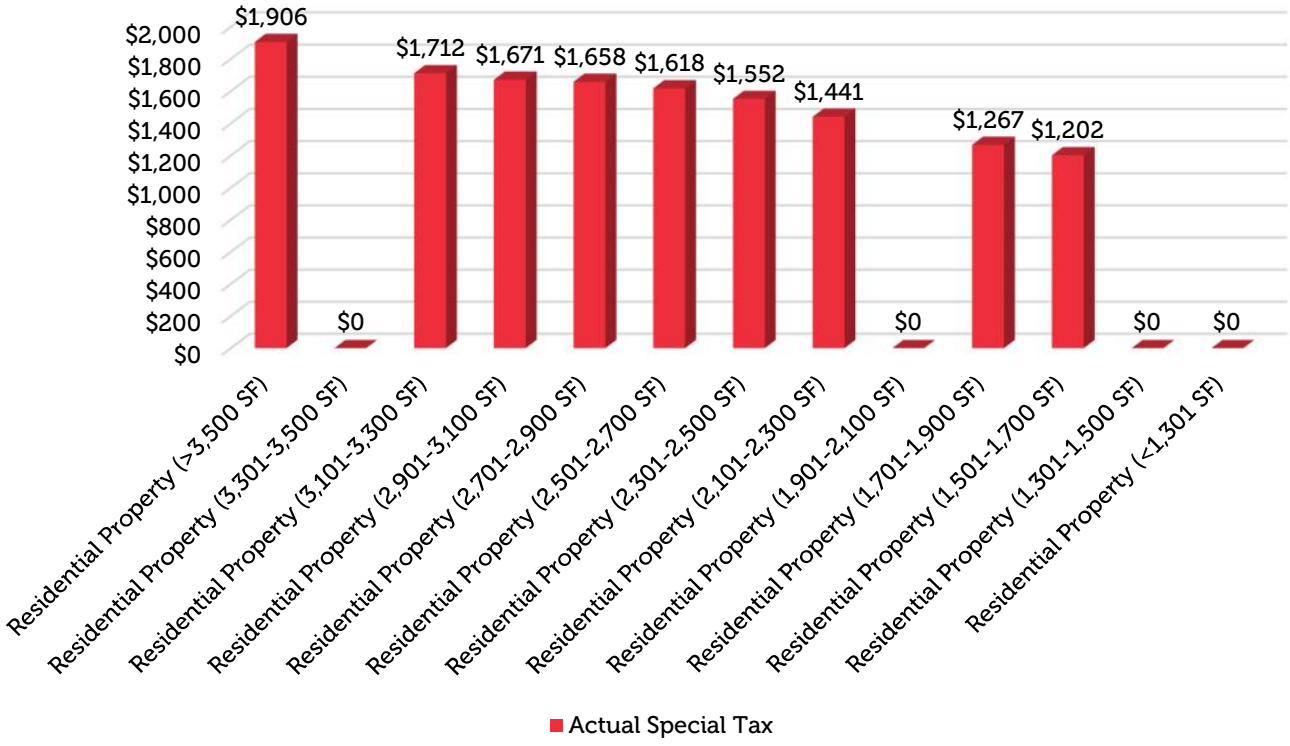
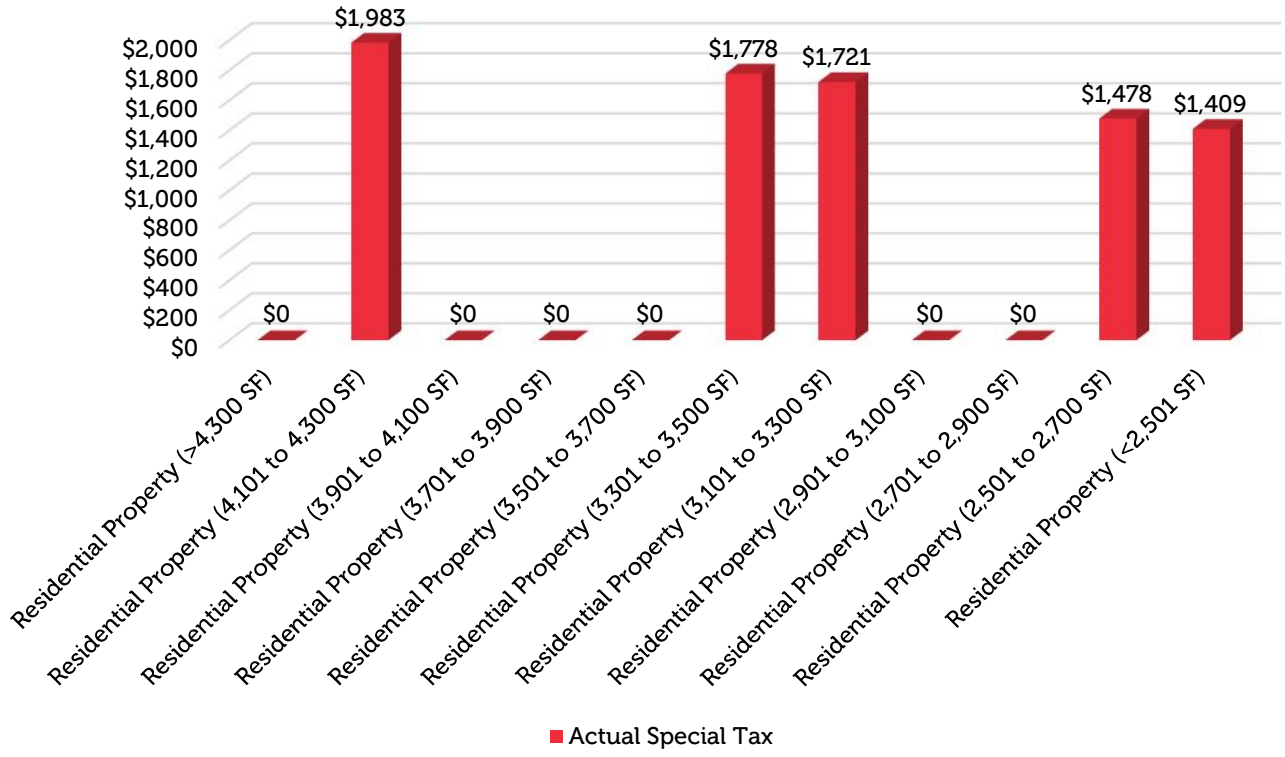


Figure 3: Fiscal Year 2024-2025 Actual Special Tax Rates for Developed Residential Property (Zone B)

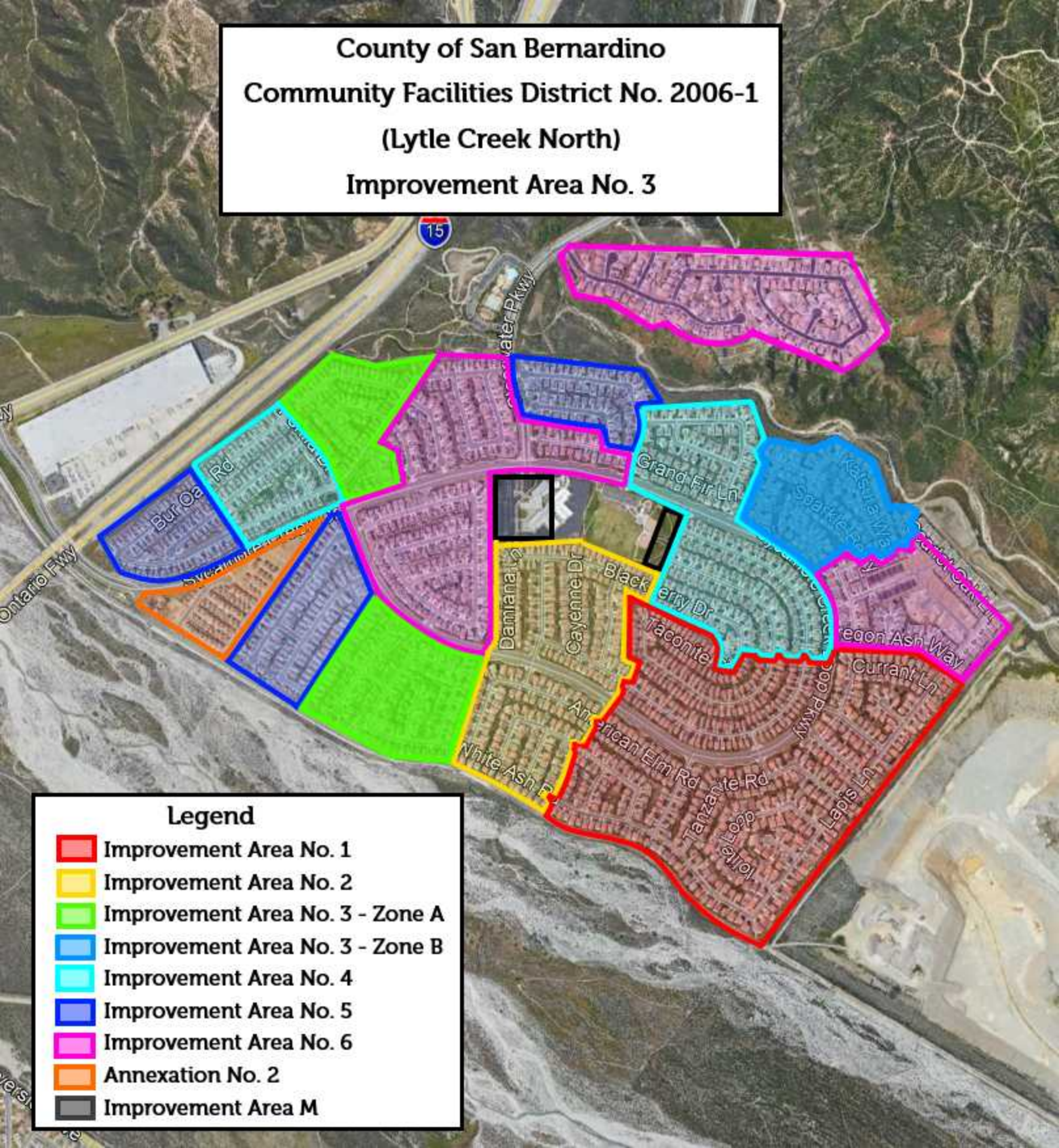


APPENDIX A

County of San Bernardino
Improvement Area No. 3 of Community Facilities District No. 2006-1
(Lytle Creek North)
Fiscal Year 2024-2025 Administration Report

BOUNDARY MAP

County of San Bernardino
Community Facilities District No. 2006-1
(Lytle Creek North)
Improvement Area No. 3



APPENDIX B

County of San Bernardino
Improvement Area No. 3 of Community Facilities District No. 2006-1
(Lytle Creek North)
Fiscal Year 2024-2025 Administration Report

SUMMARY OF TRANSACTIONS TO FUNDS AND ACCOUNTS, SERIES 2015

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
JULY 2023

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$372,339	$17,685	$0	$0	$469,489	$48	$0	$859,561
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$2,011	$0	$0	$0	$0	$0	$0	$2,011
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$2	$0	$0	$0	$2	$0	$0	$4
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$2,013	$0	$0	$0	$2	$0	$0	$2,015
Uses of Funds								
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	$0	$0	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$374,352	$17,685	$0	$0	$469,491	$48	$0	$861,576

Reserve Requirement as of 9/2/2023: $469,481.26

Confirmed with John Axt at US Bank 5/14/19.

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
AUGUST 2023

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$374,352	$17,685	$0	$0	$469,491	$48	$0	$861,576
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$0	$0	$0	$0	$0	$0	$0	$0
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$2	$0	$0	$0	$2	$0	$0	$4
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$2	$0	$0	$0	$2	$0	$0	$4
Uses of Funds								
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	($275)	$0	$0	$0	$0	$0	($275)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	($275)	$0	$0	$0	$0	$0	($275)
Transfers	($331,116)	$0	$136,116	$195,000	($12)	$12	$0	($0)
Ending Balance	$43,238	$17,410	$136,116	$195,000	$469,481	$60	$0	$861,305

Reserve Requirement as of 9/2/2023: $469,481.26

Confirmed with John Axt at US Bank 5/14/19.

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
SEPTEMBER 2023

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$43,238	$17,410	$136,116	$195,000	$469,481	$60	$0	$861,305
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$0	$0	$0	$0	$0	$0	$0	$0
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$2	$0	$0	$0	$2	$0	$0	$4
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$2	$0	$0	$0	$2	$0	$0	$4
Uses of Funds								
Interest Payments	$0	$0	($136,116)	$0	$0	$0	$0	($136,116)
Principal Payments	$0	$0	$0	($195,000)	$0	$0	$0	($195,000)
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	$0	($136,116)	($195,000)	$0	$0	$0	($331,116)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$43,240	$17,410	$0	$0	$469,483	$60	$0	$530,193

Reserve Requirement as of 9/2/2023: $469,481.26

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
OCTOBER 2023

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$43,240	$17,410	$0	$0	$469,483	$60	$0	$530,193
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$0	$0	$0	$0	$0	$0	$0	$0
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$0	$0	$0	$0	$2	$0	$0	$2
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	$0	$0	$0	$2	$0	$0	$2
Uses of Funds								
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	($3,199)	$0	$0	$0	$0	$0	($3,199)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	($3,199)	$0	$0	$0	$0	$0	($3,199)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$43,240	$14,211	$0	$0	$469,485	$60	$0	$526,996

Reserve Requirement as of 9/2/2023: $469,481.26
Confirmed with John Axt at US Bank 5/14/19.

dta Municipal Solutions
www.FinanceDTA.com
18201 Von Karman, Suite 220
Irvine, CA 92612

COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
NOVEMBER 2023

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$43,240	$14,211	$0	$0	$469,485	$60	$0	$526,996
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$28,467	$0	$0	$0	$0	$0	$0	$28,467
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$0	$0	$0	$0	$2	$0	$0	$2
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$28,467	$0	$0	$0	$2	$0	$0	$28,470
Uses of Funds								
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	($375)	$0	$0	$0	$0	$0	($375)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	($375)	$0	$0	$0	$0	$0	($375)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$71,707	$13,836	$0	$0	$469,487	$60	$0	$555,090

Reserve Requirement as of 9/2/2023: $469,481.26
Confirmed with John Axt at US Bank 5/14/19.

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
DECEMBER 2023

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$71,707	$13,836	$0	$0	$469,487	$60	$0	$555,090
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$225,441	$0	$0	$0	$0	$0	$0	$225,441
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$0	$0	$0	$0	$2	$0	$0	$2
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$225,441	$0	$0	$0	$2	$0	$0	$225,443
Uses of Funds								
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	$0	$0	$0	$0	$0	$0	$0
Transfers	($25,000)	$25,000	$0	$0	$0	$0	$0	$0
Ending Balance	$272,148	$38,836	$0	$0	$469,489	$60	$0	$780,533

Reserve Requirement as of 9/2/2023: $469,481.26
Confirmed with John Axt at US Bank 5/14/19.

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
JANUARY 2024

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$272,148	$38,836	$0	$0	$469,489	$60	$0	$780,533
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$904	$0	$0	$0	$0	$0	$0	$904
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$1	$0	$0	$0	$2	$0	$0	$3
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$904	$0	$0	$0	$2	$0	$0	$907
Uses of Funds								
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	($17,691)	$0	$0	$0	$0	$0	($17,691)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	($17,691)	$0	$0	$0	$0	$0	($17,691)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$273,052	$21,145	$0	$0	$469,491	$60	$0	$763,749

Reserve Requirement as of 9/2/2023: $469,481.26
Confirmed with John Axt at US Bank 5/14/19.

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
FEBRUARY 2024

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$273,052	$21,145	$0	$0	$469,491	$60	$0	$763,749
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$3,184	$0	$0	$0	$0	$0	$0	$3,184
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$1	$0	$0	$0	$2	$0	$0	$3
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$3,186	$0	$0	$0	$2	$0	$0	$3,188
Uses of Funds								
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	$0	$0	$0	$0	$0	$0	$0
Transfers	($133,191)	$0	$133,191	$0	($12)	$12	$0	$0
Ending Balance	$143,047	$21,145	$133,191	$0	$469,481	$72	$0	$766,936

Reserve Requirement as of 9/2/2023: $469,481.26
Confirmed with John Axt at US Bank 5/14/19.

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COUNTY OF SAN BERNARDINO
IMPROVEMENT AREA NO. 3 OF COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)
SERIES 2015 SPECIAL TAX BONDS
MARCH 2024

Fund / Account	Special Tax Fund	Admin Expense Fund	Interest Account	Principal Account	Reserve Fund	County Facilities Account	Cost of Issuance Account	Total
Beginning Balance	$143,047	$21,145	$133,191	$0	$469,481	$72	$0	$766,936
Sources of Funds								
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$13,193	$0	$0	$0	$0	$0	$0	$13,193
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$1	$0	$0	$0	$2	$0	$0	$3
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$13,194	$0	$0	$0	$2	$0	$0	$13,196
Uses of Funds								
Interest Payments	$0	$0	($133,191)	$0	$0	$0	$0	($133,191)
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	($506)	$0	$0	$0	$0	$0	($506)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$0	($506)	($133,191)	$0	$0	$0	$0	($133,696)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$156,242	$20,640	$0	$0	$469,483	$72	$0	$646,436

Reserve Requirement as of 9/2/2023: $469,481.26
Confirmed with John Axt at US Bank 5/14/19.

APPENDIX C

County of San Bernardino
Improvement Area No. 3 of Community Facilities District No. 2006-1
(Lytle Creek North)
Fiscal Year 2024-2025 Administration Report

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR
IMPROVEMENT AREA NO. 3 OF
COUNTY OF SAN BERNARDINO
COMMUNITY FACILITIES DISTRICT NO. 2006-1
(LYTLE CREEK NORTH)

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Improvement Area No. 3 ("IA No. 3") of County of San Bernardino Community Facilities District No. 2006-1 (Lytle Creek North) ("CFD No. 2006-1") and collected each Fiscal Year commencing in Fiscal Year 2013-14, in an amount determined by the Board, through the application of the Rate and Method of Apportionment as described below. All of the real property in IA No. 3, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or **"Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Map, parcel map, condominium plan, or other recorded County parcel map.

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

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of IA No. 3: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the County or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the County, CFD No. 2006-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the County, CFD No. 2006-1 or any designee thereof of complying with County, IA No. 3 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the County, CFD No. 2006-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; the costs associated with the Special Tax reduction described in Section D; the costs associated with the issuance of Bonds; and the County's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD No. 2006-1 for any other administrative purposes of IA No. 3, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Taxes.

"Assessor's Parcel" means any real property to which an Assessor's parcel number is assigned as shown on an Assessor's Parcel Map.

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

"Assigned Special Tax" means the Special Tax for each Land Use Class of Developed Property within IA No. 3, as determined in accordance with Section C below.

"Backup Special Tax" means the Special Tax applicable to each Assessor's Parcel of Developed Property within IA No. 3, as determined in accordance with Section C below.

"Board" means the Board of Supervisors of the County.

"Building Permit" means, with respect to an Assessor's Parcel, the first building permit for new construction of a structure thereon issued after January 1, 2006, regardless of whether such building permit, after its date of issuance, expires or is terminated or withdrawn; provided, however, that if, after the date of issuance of such a building permit for a residential dwelling unit on such Assessor's Parcel (a) such building permit expires or is terminated or withdrawn and (b) a new building permit for the same Assessor's Parcel is subsequently issued for an amount of Residential Floor Area that would cause such Assessor's Parcel to be in a lower numerical Land Use Class than its then current Land Use Class, then, from and after the date of such subsequently issued building permit, "Building Permit," with respect to such Assessor's Parcel, shall mean such subsequently issued building permit. Building Permit shall not include any building permit issued for an addition to, or the remodel or reconstruction of, any previously constructed structure. Notwithstanding the foregoing, to the extent that building permit(s) for additions or options are issued to the original builder of a residential dwelling unit during the period between the issuance of the first building permit and the issuance of a certificate of occupancy for such residential dwelling unit for an amount of Residential Floor Area that would cause such Assessor's Parcel to be in a lower numerical Land Use Class than its then current Land Use Class, then, from and after the date of such subsequently issued building permit(s), "Building Permit," with respect to such Assessor's Parcel, shall mean both the original and such subsequently issued building permit(s).

"Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2006-1 for IA No. 3 under the Act.

"CFD Administrator" means the Director of the Special Districts Department of the County, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 2006-1" means the County of San Bernardino Community Facilities District No. 2006-1 (Lytle Creek North).

"County" means the County of San Bernardino.

"Developed Property" means, for each Fiscal Year, all Assessor's Parcels of Taxable Property, exclusive of Other Taxable Property, (i) for which a Building Permit was issued prior to March 1 of the prior Fiscal Year, and (ii) that is located within a Final Map that was recorded as of January 1 of the prior Fiscal Year.

"Final Map" means (i) a final map, or portion thereof, approved by the County pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq*.) that creates individual lots or parcels for which building permits may be issued without further subdivision, or (ii) for condominiums, a final map approved by the County and a condominium plan recorded pursuant to California Civil Code Section 1352 creating such individual lots or parcels.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Improvement Area No. 3" or **"IA No. 3"** means Improvement Area No. 3 of CFD No. 2006-1.

"Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

"Independent Price Point Consultant" means any consultant or firm of such consultants selected by CFD No. 2006-1 that (a) has substantial experience in performing price point studies for residential units within community facilities districts or otherwise estimating or confirming pricing for residential units in community facilities districts, (b) is well versed in analyzing economic and real estate data that relates to the pricing of residential units in community facilities districts, (c) is in fact independent and not under the control of CFD No. 2006-1 or the County, (d) does not have any substantial interest, direct or indirect, with or in (i) CFD No. 2006-1, (ii) the County, (iii) any owner of real property in CFD No. 2006-1, or (iv) any real property in CFD No. 2006-1, and (e) is not connected with CFD No. 2006-1 or the County as an officer or employee thereof, but who may be regularly retained to make reports to CFD No. 2006-1 or the County.

"Land Use Class" means any of the classes listed in Tables 1 and 2 below.

"Maximum Special Tax" means the Maximum Special Tax, determined in accordance with Section C and Section D below, that can be levied in any Fiscal Year on any Assessor's Parcel within IA No. 3.

"Non-Residential Property" means all Assessor's Parcels of Developed Property for which a Building Permit(s) was issued for a non-residential use.

"Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture.

"Other Taxable Property" means Taxable Public Property and Taxable Property Owner Association Property.

"Plan Type" means, for each Zone, a discrete residential plan type (generally consisting of residential dwelling units that share a common product type (e.g., single family, multi-family, senior) and that have nearly identical amounts of living area) that is constructed or expected to be constructed within IA No. 3 as identified in the Price Point Study.

"Price Point" means, with respect to the residential dwelling units in each Plan Type, as of any date, the minimum base price of such residential dwelling units, estimated as of such date, including any incentives and concessions, but excluding potential appreciation or premiums, options or upgrades, based upon their actual or expected characteristics, such as living area and lot size.

"Price Point Study" means a price point study or a letter updating a previous price point study, which (a) has been prepared by an Independent Price Point Consultant, (b) sets forth the Plan Types constructed or expected to be constructed within IA No. 3, (c) sets forth the estimated number of constructed and expected residential dwelling units for each Plan Type, (d) sets forth such Independent Price Point Consultant's estimate of the Price Point for each Plan Type and (e) uses a date for establishing such Price Points that is no earlier than 60 days prior to the date the Price Point Study is delivered to the CFD Administrator pursuant to Section D herein.

"Proportionately" means, for Developed Property, that the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Assessor's Parcels of Developed Property, except to the extent that the Special Tax levy on Residential Property is limited as described in the first step in Section E below. For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor's Parcels of Undeveloped Property. For Other Taxable Property, "Proportionately" means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor's Parcels of Other Taxable Property.

"Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of IA No. 3 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.

"Public Property" means, for each Fiscal Year, any property within IA No. 3 that is owned by, irrevocably offered for dedication to, or dedicated to the federal government, the State, the County, or any other public agency as of June 30 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner shall notify the CFD Administrator in writing of such acquisition, offer, or dedication not later than June 30 of the Fiscal Year in which the acquisition, offer, or dedication occurred.

"Residential Floor Area" means all of the square footage of living area within the perimeter of a residential dwelling unit, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The CFD Administrator shall determine the Residential Floor Area based upon the Building Permit issued for such residential dwelling unit.

"Residential Property" means all Assessor's Parcels of Developed Property for which a Building Permit has been issued for purposes of constructing one or more residential dwelling units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement.

"Special Tax A" or **"Special Tax B"** or **"Special Tax C"** means the maximum special tax A, maximum special tax B, or maximum special tax C, as applicable, that may be levied for annual services as described in the rate and method of apportionment for CFD No. 2006-1.

"Special Tax Requirement" means that amount required in any Fiscal Year to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for the acquisition or construction of facilities authorized to be financed by IA No. 3 to the extent that inclusion of such amount does not increase the Special Tax levy on Undeveloped Property; and (vi) pay for reasonably anticipated Special Tax delinquencies based on the historical delinquency rate for IA No. 3 as determined by the CFD Administrator; less (vii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of IA No. 3 which are not exempt from the Special Tax pursuant to law or Section F below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section F below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section F below.

"Total Effective Tax Rate" means, for a Plan Type, the quotient of (a) the Total Tax and Assessment Obligation for such Plan Type divided by (b) the Price Point for such Plan Type, converted to a percentage.

"Total Tax and Assessment Obligation" means, with respect to a Plan Type, for the Fiscal Year in which the calculation is being performed, the quotient of (a) the sum of the Assigned Special Tax, Special Tax A and Special Tax B, and only if Special Tax C is levied in such

Fiscal Year, Special Tax C, and estimated *ad valorem* property taxes, special assessments, special taxes for any overlapping community facilities districts, and any other governmental taxes, fees and charges levied or imposed on all residential dwelling units of such Plan Type in such Fiscal Year or that would have been levied or imposed on all such residential dwelling units had such residential dwelling units been completed, sold and subject to such levies and impositions in such Fiscal Year divided by (b) the number of residential dwelling units in such Plan Type. The Total Tax and Assessment Obligation for each Plan Type shall be calculated based on the applicable Residential Floor Area, Price Point, and number of constructed and expected residential dwelling units for such Plan Type as identified in the Price Point Study.

"Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Other Taxable Property.

"Zone" means Zone A and/or Zone B, as applicable.

"Zone A" means Zone A of IA No. 3, as identified on the boundary map for IA No. 3 included as Exhibit A.

"Zone B" means Zone B of IA No. 3, as identified on the boundary map for IA No. 3 included as Exhibit A.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within IA No. 3 shall be classified as Developed Property, Other Taxable Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C through E below. Developed Property shall be classified as Residential Property and Non-Residential Property.

C. MAXIMUM SPECIAL TAX

1. Developed Property

Residential Property in Zone A shall be assigned to Land Use Classes 1 through 13, and Non-Residential Property in Zone A shall be assigned to Land Use Class 14. Residential Property in Zone B shall be assigned to Land Use Class 1 through 11, and Non-Residential Property in Zone B shall be assigned to Land Use Class 12. The Assigned Special Tax for Residential Property shall be based on the Residential Floor Area of the dwelling unit(s) located on the Assessor's Parcel. The Assigned Special Tax for Non-Residential Property shall be based on the Acreage of the Assessor's Parcel.

(a) Maximum Special Tax

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

The Maximum Special Tax (including the Assigned Special Taxes and the Backup Special Tax set forth in Sections C.1.(b), C.1.(c) and C.1.(d) below) may be reduced in accordance with, and subject to the conditions set forth in, Section D below.

(b) Assigned Special Tax – Zone A

The Assigned Special Tax for each Land Use Class within Zone A is shown below in Table 1.

TABLE 1
Assigned Special Tax for Developed Property in Zone A

Land Use Class	Description	Residential Floor Area	Assigned Special Tax
1	Residential Property	> 3,500 s.f.	$2,150 per unit
2	Residential Property	3,301 – 3,500 s.f.	$2,070 per unit
3	Residential Property	3,101 – 3,300 s.f.	$1,931 per unit
4	Residential Property	2,901 – 3,100 s.f.	$1,885 per unit
5	Residential Property	2,701 – 2,900 s.f.	$1,871 per unit
6	Residential Property	2,501 – 2,700 s.f.	$1,825 per unit
7	Residential Property	2,301 – 2,500 s.f.	$1,751 per unit
8	Residential Property	2,101 – 2,300 s.f.	$1,626 per unit
9	Residential Property	1,901 – 2,100 s.f.	$1,506 per unit
10	Residential Property	1,701 – 1,900 s.f.	$1,429 per unit
11	Residential Property	1,501 – 1,700 s.f.	$1,356 per unit
12	Residential Property	1,301 – 1,500 s.f.	$1,269 per unit
13	Residential Property	< 1,301 s.f.	$1,184 per unit
14	Non-Residential Property	NA	$12,767 per Acre

(c) Assigned Special Tax – Zone B

The Assigned Special Tax for each Land Use Class within Zone B is shown below in Table 2.

TABLE 2
Assigned Special Tax for Developed Property in Zone B

Land Use Class	Description	Residential Floor Area	Assigned Special Tax
1	Residential Property	> 4,300 s.f.	$2,363 per unit
2	Residential Property	4,101 – 4,300 s.f.	$2,237 per unit
3	Residential Property	3,901 – 4,100 s.f.	$2,208 per unit
4	Residential Property	3,701 – 3,900 s.f.	$2,131 per unit
5	Residential Property	3,501 – 3,700 s.f.	$2,054 per unit
6	Residential Property	3,301 – 3,500 s.f.	$2,006 per unit
7	Residential Property	3,101 – 3,300 s.f.	$1,942 per unit
8	Residential Property	2,901 – 3,100 s.f.	$1,822 per unit
9	Residential Property	2,701 – 2,900 s.f.	$1,744 per unit
10	Residential Property	2,501 – 2,700 s.f.	$1,667 per unit
11	Residential Property	< 2,501 s.f.	$1,590 per unit
12	Non-Residential Property	NA	$11,669 per Acre

(d) Backup Special Tax

The Backup Special Tax for an Assessor's Parcel of Developed Property will equal the amount indicated in Table 3 below for the applicable Zone.

TABLE 3
Backup Special Tax for Final Maps in Zone A and Zone B

Zone	Backup Special Tax
A	$12,767 per Acre
B	$11,669 per Acre

(e) Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Assigned Special Tax levied on an Assessor's Parcel shall be the sum of the Assigned Special Tax for all Land Use Classes located on that Assessor's Parcel. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax that can be levied for all Land Use Classes located on that Assessor's Parcel. For an Assessor's Parcel that contains both Residential Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site

plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. Undeveloped Property and Other Taxable Property

The Maximum Special Tax for Undeveloped Property and Other Taxable Property will equal the amount indicated in Table 4 below for the applicable Zone.

TABLE 4
Undeveloped Property and Other Taxable Property in Zone A and Zone B

Zone	Maximum Special Tax
A	$12,767 per Acre
B	$11,669 per Acre

D. SPECIAL TAX REDUCTION

Prior to the issuance of the first series of Bonds, the following steps shall be taken:

Step No.:

1. At least 30 days prior to the expected issuance date of the first series of Bonds, CFD No. 2006-1 shall cause a Price Point Study to be delivered to the CFD Administrator.

2. As soon as practicable after receipt of the Price Point Study, the CFD Administrator shall calculate the Total Effective Tax Rate for each Plan Type.

3. Separately, for each Land Use Class, the CFD Administrator shall determine whether or not the Total Effective Tax Rate for all Plan Types in a Land Use Class is less than or equal to 1.95%.

   a. If the Total Effective Tax Rate for all Plan Types in a Land Use Class is less than or equal to 1.95%, then there shall be no change in the Assigned Special Tax for such Land Use Class.

   b. If the Total Effective Tax Rate for any Plan Type in a Land Use Class is greater than 1.95%, the CFD Administrator shall calculate a revised Assigned Special Tax for such Land Use Class, which revised Assigned Special Tax shall be the highest amount (rounded to the nearest whole dollar) that will not cause the Total Effective Tax Rate for any Plan Type in such Land Use Class to exceed 1.95%.

4. If the Assigned Special Tax for any Land Use Class in a Zone is revised pursuant to step 3.b. above, the CFD Administrator shall calculate a revised Backup Special Tax for all property within such Zone. The revised Backup Special Tax for such Zone

shall be an amount (rounded to the nearest whole dollar) equal to the Backup Special Tax for such Zone as set forth in Section C.1.(d), reduced by a percentage equal to the weighted average percentage reduction in the Assigned Special Taxes for all Land Use Classes of Residential Property in such Zone resulting from the calculations in steps 3.a. and 3.b. above. The weighted average percentage will be calculated by taking the sum of the products of the number of units constructed or expected to be constructed in each Land Use Class multiplied by the percentage change for each Land Use Class (or 0 for Land Use Classes that are not changing). This amount is then divided by the total number of units constructed or expected to be constructed within the Zone and converted to a percentage.

5. If the Assigned Special Tax for any Land Use Class is revised pursuant to step 3.b. above, the CFD Administrator shall prepare and execute a Certificate of Reduction in Special Taxes substantially in the form of Exhibit B hereto and shall deliver such Certificate of Reduction in Special Taxes to CFD No. 2006-1. The Certificate of Reduction in Special Taxes shall be completed for all Land Use Classes and shall set forth, as applicable, either (i) the reduced Assigned Special Tax for a Land Use Class as calculated pursuant to step 3.b., or (ii) the Assigned Special Tax as identified in Table 1 or Table 2 in Section C for a Land Use Class that was not revised as determined pursuant to step 3.a.; as well as either (i) the revised Backup Special Tax for a Zone as calculated pursuant to step 4, or (ii) the Backup Special Tax as identified in Table 3 in Section C.1.(d) for a Zone that was not revised as determined pursuant to step 4.

6. If the first series of Bonds is issued within 90 days of the date of receipt of the Price Point Study by the CFD Administrator, CFD No. 2006-1 shall execute the acknowledgement on such Certificate of Reduction in Special Taxes, dated as of the date of such issuance, and, upon the issuance of such first series of Bonds, the Assigned Special Tax for each Land Use Class and the Backup Special Tax shall, *ipso facto*, be, for all purposes, as set forth in such Certificate of Reduction in Special Taxes. If the first series of Bonds is not issued within 90 days of the date of receipt of the Price Point Study by the CFD Administrator, such Certificate of Reduction in Special Taxes shall not be acknowledged by CFD No. 2006-1 and shall, as of such date, be void and of no further force and effect. In such case, if subsequently, a first series of Bonds is expected to be issued, at least 30 days prior to the expected issuance date of such first series of Bonds, the CFD Administrator shall cause a new Price Point Study to be delivered to the CFD Administrator and, following such delivery, steps 2 through 5 of this section shall be performed based on such new Price Point Study.

7. As soon as practicable after the execution by CFD No. 2006-1 of the acknowledgement on the Certificate of Reduction in Special Taxes, CFD No. 2006-1 shall cause to be recorded in the records of the County Recorder an Amended Notice of Special Tax Lien for IA No. 3 reflecting the Assigned Special Taxes and the Backup Special Tax for each Zone set forth in such Certificate of Reduction in Special Taxes.

8. If the Assigned Special Tax is not required to be changed for any Land Use Class based on the calculations performed under step 3 above, there shall be no reduction in the Maximum Special Tax, and no Certificate of Reduction in Special Taxes shall be required. However the CFD Administrator shall prepare and deliver to CFD No. 2006-1 a Certificate of No Reduction in Special Taxes substantially in the form of Exhibit C hereto dated as of the date of the issuance of the first series of Bonds that states that the calculations required pursuant to this Section D have been made and that no changes to the Maximum Special Tax are necessary.

9. CFD No. 2006-1 and the CFD Administrator shall take no further actions under this Section D upon the earlier to occur of the following: (i) the execution of the acknowledgement by CFD No. 2006-1 on a Certificate of Reduction in Special Taxes pursuant to step 6; or (ii) the delivery by the CFD Administrator of a Certificate of No Reduction in Special Taxes pursuant to step 8.

E. APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2013-14 and for each following Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax for Developed Property. Notwithstanding the foregoing, under no circumstances will the Special Tax levied in any Fiscal Year against any Assessor's Parcel of Residential Property be increased as a consequence of delinquency or default by the owner or owners of any other Assessor's Parcel(s) within IA No. 3 by more than 10% above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults. To the extent that the levy of the Special Tax on Residential Property is limited by the provision in the previous sentence, the levy of the Special Tax on each Assessor's Parcel of Non-Residential Property shall continue in equal percentages at up to 100% of the Assigned Special Tax;

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel. Notwithstanding the foregoing, under no circumstances will the Special Tax levied in any Fiscal Year against any Assessor's Parcel of Residential Property be increased as a consequence of delinquency or default by the owner or owners of any other Assessor's Parcel(s) within IA No. 3 by more than 10% above the amount that would have been levied in that Fiscal Year had there never

been any such delinquencies or defaults. To the extent that the levy of the Special Tax on Residential Property is limited by the provision in the previous sentence, the levy of the Special Tax on each Assessor's Parcel of Non-Residential Property shall continue in equal percentages from the Assigned Special Tax up to the Maximum Special Tax;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Other Taxable Property at up to the Maximum Special Tax for Other Taxable Property.

F. EXEMPTIONS

No Special Taxes shall be levied on Property Owner Association Property and Public Property, so long as the Acreage of Taxable Property is at least 26.7 Acres within Zone A and 16.4 Acres within Zone B. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

To the extent that the exemption of an Assessor's Parcel of Property Owner Association Property or Public Property would reduce the Acreage of Taxable Property below 26.7 Acres in Zone A or 16.4 Acres in Zone B, such Assessor's Parcel shall be classified as Taxable Property Owner Association Property or Taxable Public Property, as applicable, and shall be subject to the levy of the Special Tax and shall be taxed as part of the fourth step in Section E above, at up to 100% of the applicable Maximum Special Tax for Other Taxable Property.

G. APPEALS AND INTERPRETATIONS

Any taxpayer may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Board by filing a written notice of appeal with the clerk of the Board, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

H. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2006-1 may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

I. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section I:

"CFD Public Facilities" means either $5.75 million in 2012 dollars, which shall increase by the Construction Inflation Index on July 1, 2013, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to provide the public facilities to be provided by CFD No. 2006-1 on behalf of IA No. 3 under the authorized bonding program for IA No. 3, or (ii) shall be determined by the Board concurrently with a covenant that it will not issue any more Bonds to be supported by Special Tax levied under this Rate and Method of Apportionment as described in Section E.

"Construction Fund" means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

"Construction Inflation Index" means the annual percentage change in the Engineering News-Record Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Engineering News-Record Building Cost Index for the City of Los Angeles.

"Future Facilities Costs" means the CFD Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

"Outstanding Bonds" means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

"Previously Issued Bonds" means all Bonds that have been issued by CFD No. 2006-1 for IA No. 3 prior to the date of prepayment.

1. Prepayment in Full

The obligation of an Assessor's Parcel to pay the Special Tax may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made

only for Assessor's Parcels of Developed Property or Undeveloped Property for which a Building Permit has been issued, and only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Special Tax Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

Bond Redemption Amount		
	plus	Redemption Premium
	plus	Future Facilities Amount
	plus	Defeasance Amount
	plus	Administrative Fees and Expenses
	less	Reserve Fund Credit
Total:	equals	Prepayment Amount

As of the proposed date of prepayment, the Special Tax Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.

2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax and Backup Special Tax applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property (for which a Building Permit has been issued) to be prepaid, compute the Assigned Special Tax and Backup Special Tax for that Assessor's Parcel as though it was already designated as Developed Property, based upon the Building Permit which has already been issued for that Assessor's Parcel.

3. (a) Divide the Assigned Special Tax computed pursuant to paragraph 2 by the total estimated Assigned Special Tax for the entire IA No. 3 based on the Developed Property Special Tax which could be charged in the current Fiscal Year on all expected development at buildout of IA No. 3, excluding any Assessor's Parcels which have been prepaid, and

   (b) Divide the Backup Special Tax computed pursuant to paragraph 2 by the estimated total Backup Special Tax at buildout of IA No. 3, excluding any Assessor's Parcels which have been prepaid.

4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").

5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").

6. Compute the current Future Facilities Costs.

7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").

8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

9. Determine the Special Tax levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.

10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Special Tax Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.

11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").

12. Verify the administrative fees and expenses of CFD No. 2006-1 related to the IA No. 3 prepayment, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

13. The reserve fund credit ("Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.

14. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amount computed pursuant to paragraph 13 (the "Prepayment Amount").

15. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, and 13 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the Construction Fund. The amount computed pursuant to paragraph 12 shall be retained by CFD No. 2006-1.

The Special Tax Prepayment Amount may be sufficient to redeem other than a $5,000 increment of Bonds. In such cases, the increment above $5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of Bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Tax and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Special Tax that may be levied on Taxable Property (based on expected development at build out), both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

2. Prepayment in Part

The Special Tax on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be partially prepaid. The amount of the prepayment shall be calculated as in Section I.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = [(P_E - AE) \times F] + AE$$

These terms have the following meaning:

AE	=	the Administrative Fees and Expenses
PP	=	the partial prepayment
P_E	=	the Prepayment Amount calculated according to Section I.1
F	=	the percentage by which the owner of the Assessor's Parcel is partially prepaying the Special Tax.

The owner of any Assessor's Parcel who desires such prepayment shall notify the CFD Administrator of such owner's intent to partially prepay the Special Tax and the percentage by which the Special Tax shall be prepaid. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the County shall (i) distribute the funds remitted to it according to Section I.1, and (ii) indicate in the records of CFD No. 2006-1 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section E.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Assigned Special Tax that may be levied on Taxable Property (based on expected development at build out), both prior to and after the proposed prepayment, less expected Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all Outstanding Bonds (excluding Bonds to be redeemed by such prepayment and all prior prepayments) in each future Fiscal Year and such partial prepayment will not impair the security of all Outstanding Bonds, as reasonably determined by the CFD Administrator.

J. TERM OF SPECIAL TAX

The Special Tax shall be levied until the earlier of (i) Fiscal Year 2055-56 or (ii) five years after the latest scheduled maturity of all the Bonds.

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APPENDIX D

County of San Bernardino
Improvement Area No. 3 of Community Facilities District No. 2006-1
(Lytle Creek North)
Fiscal Year 2024-2025 Administration Report

SPECIAL TAX ROLL, FISCAL YEAR 2024-2025

Appendix D

County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-061-01	ZONE A	$1,266.67
1116-061-02	ZONE A	$1,441.29
1116-061-03	ZONE A	$1,201.97
1116-061-04	ZONE A	$1,552.09
1116-061-05	ZONE A	$1,201.97
1116-061-06	ZONE A	$1,201.97
1116-061-07	ZONE A	$1,552.09
1116-061-08	ZONE A	$1,441.29
1116-061-09	ZONE A	$1,552.09
1116-061-10	ZONE A	$1,266.67
1116-061-11	ZONE A	$1,441.29
1116-061-12	ZONE A	$1,552.09
1116-061-13	ZONE A	$1,201.97
1116-061-14	ZONE A	$1,441.29
1116-061-15	ZONE A	$1,552.09
1116-061-16	ZONE A	$1,201.97
1116-061-17	ZONE A	$1,266.67
1116-061-18	ZONE A	$1,552.09
1116-061-19	ZONE A	$1,201.97
1116-061-20	ZONE A	$1,266.67
1116-061-21	ZONE A	$1,441.29
1116-061-22	ZONE A	$1,201.97
1116-061-23	ZONE A	$1,266.67
1116-061-24	ZONE A	$1,441.29
1116-061-25	ZONE A	$1,266.67
1116-061-26	ZONE A	$1,552.09
1116-061-27	ZONE A	$1,201.97
1116-061-28	ZONE A	$1,266.67
1116-061-29	ZONE A	$1,266.67
1116-061-30	ZONE A	$1,552.09
1116-061-31	ZONE A	$1,552.09
1116-061-32	ZONE A	$1,266.67
1116-061-33	ZONE A	$1,201.97
1116-061-34	ZONE A	$1,201.97
1116-061-35	ZONE A	$1,552.09
1116-061-36	ZONE A	$1,266.67
1116-061-37	ZONE A	$1,201.97
1116-061-38	ZONE A	$1,441.29
1116-061-39	ZONE A	$1,266.67
1116-062-29	ZONE A	$1,441.29
1116-062-30	ZONE A	$1,552.09
1116-062-31	ZONE A	$1,201.97

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County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-062-32	ZONE A	$1,266.67
1116-062-33	ZONE A	$1,266.67
1116-062-34	ZONE A	$1,552.09
1116-062-35	ZONE A	$1,266.67
1116-062-36	ZONE A	$1,201.97
1116-062-37	ZONE A	$1,552.09
1116-071-01	ZONE A	$1,552.09
1116-071-02	ZONE A	$1,266.67
1116-071-03	ZONE A	$1,552.09
1116-071-04	ZONE A	$1,266.67
1116-071-05	ZONE A	$1,266.67
1116-071-06	ZONE A	$1,201.97
1116-071-07	ZONE A	$1,552.09
1116-071-08	ZONE A	$1,552.09
1116-071-09	ZONE A	$1,266.67
1116-071-10	ZONE A	$1,441.29
1116-071-11	ZONE A	$1,266.67
1116-071-12	ZONE A	$1,201.97
1116-071-13	ZONE A	$1,266.67
1116-071-14	ZONE A	$1,552.09
1116-071-15	ZONE A	$1,266.67
1116-071-16	ZONE A	$1,552.09
1116-071-17	ZONE A	$1,266.67
1116-071-18	ZONE A	$1,441.29
1116-071-19	ZONE A	$1,201.97
1116-071-20	ZONE A	$1,552.09
1116-071-21	ZONE A	$1,266.67
1116-071-22	ZONE A	$1,552.09
1116-071-23	ZONE A	$1,552.09
1116-071-24	ZONE A	$1,441.29
1116-071-25	ZONE A	$1,266.67
1116-071-26	ZONE A	$1,552.09
1116-071-27	ZONE A	$1,201.97
1116-071-28	ZONE A	$1,552.09
1116-071-29	ZONE A	$1,266.67
1116-071-30	ZONE A	$1,201.97
1116-071-31	ZONE A	$1,266.67
1116-071-32	ZONE A	$1,266.67
1116-071-33	ZONE A	$1,201.97
1116-071-34	ZONE A	$1,266.67
1116-071-35	ZONE A	$1,201.97
1116-071-36	ZONE A	$1,266.67
1116-071-37	ZONE A	$1,441.29

Appendix D

County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-071-38	ZONE A	$1,266.67
1116-071-39	ZONE A	$1,266.67
1116-071-40	ZONE A	$1,552.09
1116-071-41	ZONE A	$1,201.97
1116-071-42	ZONE A	$1,266.67
1116-071-43	ZONE A	$1,201.97
1116-071-44	ZONE A	$1,552.09
1116-071-45	ZONE A	$1,266.67
1116-071-46	ZONE A	$1,266.67
1116-071-47	ZONE A	$1,441.29
1116-071-48	ZONE A	$1,201.97
1116-071-49	ZONE A	$1,266.67
1116-071-50	ZONE A	$1,201.97
1116-071-51	ZONE A	$1,266.67
1116-071-52	ZONE A	$1,201.97
1116-071-53	ZONE A	$1,441.29
1116-071-54	ZONE A	$1,266.67
1116-101-01	ZONE B	$1,778.13
1116-101-02	ZONE B	$1,982.89
1116-101-03	ZONE B	$1,721.40
1116-101-04	ZONE B	$1,778.13
1116-101-05	ZONE B	$1,721.40
1116-101-06	ZONE B	$1,982.89
1116-101-07	ZONE B	$1,721.40
1116-101-08	ZONE B	$1,982.89
1116-101-09	ZONE B	$1,778.13
1116-101-10	ZONE B	$1,982.89
1116-101-11	ZONE B	$1,778.13
1116-101-12	ZONE B	$1,982.89
1116-101-13	ZONE B	$1,778.13
1116-101-14	ZONE B	$1,721.40
1116-101-15	ZONE B	$1,982.89
1116-101-16	ZONE B	$1,778.13
1116-101-17	ZONE B	$1,982.89
1116-101-18	ZONE B	$1,778.13
1116-101-19	ZONE B	$1,721.40
1116-101-20	ZONE B	$1,982.89
1116-101-21	ZONE B	$1,778.13
1116-101-22	ZONE B	$1,778.13
1116-101-23	ZONE B	$1,778.13
1116-101-24	ZONE B	$1,721.40
1116-101-25	ZONE B	$1,982.89
1116-101-26	ZONE B	$1,982.89

Appendix D

County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-101-27	ZONE B	$1,721.40
1116-101-28	ZONE B	$1,778.13
1116-101-29	ZONE B	$1,778.13
1116-101-30	ZONE B	$1,778.13
1116-101-31	ZONE B	$1,721.40
1116-101-32	ZONE B	$1,982.89
1116-101-33	ZONE B	$1,982.89
1116-101-34	ZONE B	$1,982.89
1116-101-35	ZONE B	$1,778.13
1116-101-36	ZONE B	$1,778.13
1116-101-37	ZONE B	$1,721.40
1116-101-38	ZONE B	$1,982.89
1116-101-39	ZONE B	$1,778.13
1116-101-40	ZONE B	$1,982.89
1116-101-41	ZONE B	$1,778.13
1116-101-42	ZONE B	$1,982.89
1116-101-43	ZONE B	$1,982.89
1116-101-44	ZONE B	$1,721.40
1116-111-01	ZONE B	$1,982.89
1116-111-02	ZONE B	$1,721.40
1116-111-03	ZONE B	$1,982.89
1116-111-04	ZONE B	$1,982.89
1116-111-05	ZONE B	$1,721.40
1116-111-06	ZONE B	$1,982.89
1116-111-07	ZONE B	$1,721.40
1116-111-08	ZONE B	$1,982.89
1116-111-09	ZONE B	$1,721.40
1116-111-10	ZONE B	$1,778.13
1116-111-11	ZONE B	$1,982.89
1116-111-12	ZONE B	$1,778.13
1116-111-13	ZONE B	$1,982.89
1116-111-14	ZONE B	$1,721.40
1116-111-15	ZONE B	$1,778.13
1116-111-16	ZONE B	$1,721.40
1116-111-17	ZONE B	$1,982.89
1116-111-18	ZONE B	$1,778.13
1116-111-19	ZONE B	$1,982.89
1116-111-20	ZONE B	$1,778.13
1116-111-21	ZONE B	$1,721.40
1116-111-22	ZONE B	$1,982.89
1116-111-23	ZONE B	$1,778.13
1116-111-24	ZONE B	$1,721.40
1116-111-25	ZONE B	$1,721.40

Appendix D

County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-111-26	ZONE B	$1,982.89
1116-111-27	ZONE B	$1,721.40
1116-111-28	ZONE B	$1,778.13
1116-111-29	ZONE B	$1,721.40
1116-111-30	ZONE B	$1,778.13
1116-111-31	ZONE B	$1,982.89
1116-111-32	ZONE B	$1,778.13
1116-111-33	ZONE B	$1,982.89
1116-111-34	ZONE B	$1,409.38
1116-111-35	ZONE B	$1,982.89
1116-111-36	ZONE B	$1,778.13
1116-111-37	ZONE B	$1,721.40
1116-111-38	ZONE B	$1,721.40
1116-111-39	ZONE B	$1,477.64
1116-111-40	ZONE B	$1,409.38
1116-111-41	ZONE B	$1,982.89
1116-111-42	ZONE B	$1,982.89
1116-111-43	ZONE B	$1,778.13
1116-111-44	ZONE B	$1,982.89
1116-111-45	ZONE B	$1,778.13
1116-111-46	ZONE B	$1,778.13
1116-111-47	ZONE B	$1,721.40
1116-111-48	ZONE B	$1,721.40
1116-111-49	ZONE B	$1,778.13
1116-121-01	ZONE A	$1,617.69
1116-121-02	ZONE A	$1,670.87
1116-121-03	ZONE A	$1,617.69
1116-121-04	ZONE A	$1,670.87
1116-121-05	ZONE A	$1,658.46
1116-121-06	ZONE A	$1,670.87
1116-121-07	ZONE A	$1,617.69
1116-121-08	ZONE A	$1,658.46
1116-121-09	ZONE A	$1,441.29
1116-121-10	ZONE A	$1,670.87
1116-121-11	ZONE A	$1,617.69
1116-121-12	ZONE A	$1,670.87
1116-121-13	ZONE A	$1,617.69
1116-121-14	ZONE A	$1,617.69
1116-121-15	ZONE A	$1,441.29
1116-121-16	ZONE A	$1,617.69
1116-121-17	ZONE A	$1,670.87
1116-121-18	ZONE A	$1,658.46
1116-121-19	ZONE A	$1,711.65

Appendix D

County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-121-20	ZONE A	$1,617.69
1116-121-21	ZONE A	$1,658.46
1116-121-22	ZONE A	$1,441.29
1116-121-23	ZONE A	$1,617.69
1116-121-24	ZONE A	$1,658.46
1116-121-25	ZONE A	$1,617.69
1116-121-26	ZONE A	$1,658.46
1116-121-27	ZONE A	$1,441.29
1116-121-28	ZONE A	$1,670.87
1116-121-29	ZONE A	$1,441.29
1116-121-30	ZONE A	$1,670.87
1116-121-31	ZONE A	$1,617.69
1116-121-32	ZONE A	$1,617.69
1116-121-33	ZONE A	$1,711.65
1116-121-34	ZONE A	$1,617.69
1116-121-35	ZONE A	$1,670.87
1116-121-36	ZONE A	$1,658.46
1116-121-37	ZONE A	$1,658.46
1116-121-38	ZONE A	$1,617.69
1116-121-39	ZONE A	$1,617.69
1116-121-40	ZONE A	$1,658.46
1116-121-41	ZONE A	$1,617.69
1116-121-42	ZONE A	$1,905.77
1116-121-43	ZONE A	$1,441.29
1116-121-44	ZONE A	$1,905.77
1116-121-45	ZONE A	$1,617.69
1116-121-46	ZONE A	$1,905.77
1116-121-47	ZONE A	$1,617.69
1116-121-48	ZONE A	$1,658.46
1116-121-49	ZONE A	$1,617.69
1116-121-50	ZONE A	$1,905.77
1116-121-51	ZONE A	$1,670.87
1116-121-52	ZONE A	$1,905.77
1116-121-53	ZONE A	$1,441.29
1116-121-54	ZONE A	$1,617.69
1116-131-01	ZONE A	$1,617.69
1116-131-02	ZONE A	$1,658.46
1116-131-03	ZONE A	$1,658.46
1116-131-04	ZONE A	$1,658.46
1116-131-05	ZONE A	$1,617.69
1116-131-06	ZONE A	$1,658.46
1116-131-07	ZONE A	$1,617.69
1116-131-08	ZONE A	$1,658.46

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County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-131-09	ZONE A	$1,711.65
1116-131-10	ZONE A	$1,617.69
1116-131-11	ZONE A	$1,658.46
1116-131-12	ZONE A	$1,617.69
1116-131-13	ZONE A	$1,711.65
1116-131-14	ZONE A	$1,617.69
1116-131-15	ZONE A	$1,441.29
1116-131-16	ZONE A	$1,441.29
1116-131-17	ZONE A	$1,617.69
1116-131-18	ZONE A	$1,711.65
1116-131-19	ZONE A	$1,658.46
1116-131-20	ZONE A	$1,617.69
1116-131-21	ZONE A	$1,441.29
1116-131-22	ZONE A	$1,617.69
1116-131-23	ZONE A	$1,441.29
1116-131-24	ZONE A	$1,617.69
1116-131-25	ZONE A	$1,670.87
1116-131-26	ZONE A	$1,617.69
1116-131-27	ZONE A	$1,670.87
1116-131-28	ZONE A	$1,658.46
1116-131-29	ZONE A	$1,617.69
1116-131-30	ZONE A	$1,658.46
1116-131-31	ZONE A	$1,617.69
1116-131-32	ZONE A	$1,670.87
1116-131-33	ZONE A	$1,617.69
1116-131-34	ZONE A	$1,711.65
1116-131-35	ZONE A	$1,658.46
1116-131-36	ZONE A	$1,617.69
1116-131-37	ZONE A	$1,617.69
1116-131-38	ZONE A	$1,658.46
1116-131-39	ZONE A	$1,670.87
1116-131-40	ZONE A	$1,617.69
1116-131-41	ZONE A	$1,441.29
1116-131-42	ZONE A	$1,905.77
1116-131-43	ZONE A	$1,658.46
1116-131-44	ZONE A	$1,617.69
1116-131-45	ZONE A	$1,617.69
1116-131-46	ZONE A	$1,441.29
1116-131-47	ZONE A	$1,441.29
1116-131-48	ZONE A	$1,441.29
1116-131-49	ZONE A	$1,658.46
1116-131-50	ZONE A	$1,617.69
1116-131-51	ZONE A	$1,658.46

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County of San Bernardino
Improvement Area No. 3 of
Community Facilities District No. 2006-1
Fiscal Year 2024-2025 Special Tax Roll

Assessor's Parcel Number	Zone	FY 2024-2025 Special Tax
1116-131-52	ZONE A	$1,670.87
1116-131-53	ZONE A	$1,617.69
1116-131-54	ZONE A	$1,658.46

Total FY 2024-2025 Special Tax Levy	$483,493.84
Total Number of Parcels Taxed	303

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