



# Western Municipal Water District

## Community Facilities District No. 88-1, Improvement Area No. 2

Fiscal Year 2019/20  
Annual District Administration Report

27368 Via Industria  
Suite 200

Temecula, CA 92590

T 951.587.3500 | 800.755.6864  
F 951.587.3510 | 888.326.6864

Property Tax Information Line  
T. 866.807.6864

[www.willdan.com](http://www.willdan.com)



# ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2019/20

## WESTERN MUNICIPAL WATER DISTRICT COMMUNITY FACILITIES DISTRICT No. 88-1, IMPROVEMENT AREA No. 2

**Prepared for**

**WESTERN MUNICIPAL WATER DISTRICT**  
14205 Meridian Parkway  
Riverside, CA 92518

**Prepared by**

**WILLDAN FINANCIAL SERVICES**  
27368 Via Industria, Suite 200  
Temecula, CA 92590  
T. (951) 587-3500 (800) 755-6864  
F. (951) 587-3510 (888) 326-6864

*Property Tax Information Line*  
*T. 866.807.6864*

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## **INTRODUCTION**

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The information provided in this report is derived primarily from documents developed at the time the CFD was formed and from data provided by the Water District or accessed through the Water District. The information sources include the Rate and Method of apportionment, annual budget, debt service schedule(s), fund balance(s) and special tax delinquency data. The development status, prepayments and historical information were accessed through the Water District and/or the developer and are maintained by Willdan Financial Services.

The Mello-Roos Community Facilities Act (“Act”) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. State Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53368 of the California Government Code. The Act authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District (“CFD”) or (“District”) within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only, and is governed by the agency that formed it.

### **A. FORMATION**

Improvement Area No. 2 (“IA 2”) was established by the Murrieta County Water District (the “MCWD”) on October 30, 1990 with the adoption of Resolution No. 89-1. In 2005, MCWD was dissolved and incorporated into the territory of the Water District. Under Resolution No. 40-05, adopted by the Riverside Local Agency Formation Commission on August 25, 2005, the Water District assumed service over the territory of MCWD and also succeeded to all rights and duties of MCWD with respect to the Community Facilities Districts and all outstanding bonds issued in connection therewith.

### **B. BOUNDARIES AND DEVELOPMENT SUMMARY**

IA 2 is located entirely within CFD 88-1, which is located in the City of Murrieta in southwestern Riverside county near the intersection of Interstate 15 and Interstate 215, approximately 30 miles south of the City of Corona and 5 miles north of the City of Temecula. The CFD contains approximately 150 acres and 327 separate parcels of property, all of which is zoned as either commercial or multiple use.

### **C. BONDS**

Pursuant to the Official Statement dated September 15, 2011 the Community Facilities District No. 88-1 Improvement Area No. 2 of Western Municipal Water District Series 2011, Special Tax Bonds (the “Bonds”) were issued. The Bonds

were issued to (i) refund the outstanding Series 1996 Special Tax Bonds, (ii) fund a reserve fund, and (iii) pay certain costs of issuing the Bonds.

#### **D. FINANCED FACILITIES**

IA 2 was originally formed to finance the design and construction of certain street and related drainage improvements, water transmission and distribution lines, sewer lines and utility facilities.

### ***I. LEVY SUMMARY OVERVIEW***

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#### **A. FISCAL YEAR 2019/20 LEVY AMOUNTS**

The following table summarizes the amounts levied (including handbilled/direct billed charges) for Fiscal Year 2019/20 for the CFD.

<b>Parcel Count</b>	<b>Charge Amount</b>
327	\$336,372.60

#### **B. FISCAL YEAR 2019/20 HANDBILL AMOUNTS**

The following table summarizes the amounts billed directly to the property owner rather than placed on the Secured Property Tax Roll, due to the tax exempt status of the parcel with the County for Fiscal Year 2019/20.

<b>Parcel Count</b>	<b>Charge Amount</b>
1	\$9,816.00

## II. FINANCIAL OBLIGATIONS

### A. FISCAL YEAR 2019/20 LEVY COMPONENTS

The following table summarizes the financial obligations of the CFD.

Uses of Funds	Amount
Principal	\$295,000.00
Interest	24,587.50
Administrative Costs	21,123.37
Adjustments Applied to the Levy – Addition/(Credit)	(4,337.66)
<b>Total Charge Amount Levied <sup>(1)</sup></b>	<b>\$336,373.21</b>

<sup>(1)</sup> Slight variance to actual "Charge Amount" in Section (I)(A) above due to rounding.

FOR DETAILED INFORMATION REGARDING BOND(S) ISSUED FOR THIS CFD, PLEASE REFER TO EXHIBIT D (DEBT SERVICE SCHEDULE) OF THIS REPORT.

### B. PREPAYMENTS

For Fiscal Year 2019/20, there were zero parcels that prepaid their special tax/assessment obligations.

APN	Prepayment Total <sup>(1)</sup>
N/A	N/A
<b>Prepayment Total</b>	<b>\$0.00</b>

<sup>(1)</sup> Total prepayment amount including but not limited to, reserve credit, redemption amount and premium, investment earnings and administrative fees.

### C. HISTORICAL BOND CALL SUMMARY

The following table summarizes historical bond calls performed to date.

Date of Call	Amount	Source of Funds
N/A	N/A	N/A
<b>Total Bond Call to Date</b>	<b>\$0.00</b>	

### III. DELINQUENCY AND FORECLOSURE STATUS

#### A. DELINQUENCY SUMMARY

The following table summarizes the delinquency rates in the CFD for the most recent fiscal year and the cumulative for all years with delinquencies as of October 15, 2019.

Summary for Most Recent Fiscal Year		Cumulative Summary for All Years with Delinquencies	
\$372.68	0.11%	\$372.68	0.11%

FOR A MORE COMPREHENSIVE SUMMARY, PLEASE SEE EXHIBIT C OF THIS REPORT.

#### B. FORECLOSURE COVENANT

Pursuant to the Act, in the event any IA 2 Special Tax or installment thereof or any interest thereon is not paid when due, the Water District may order the institution of a Superior Court action to foreclose the lien therefore. In such an action, the real property subject to the unpaid amount may be sold at judicial foreclosure sale. This foreclosure sale procedure is not mandatory under the Act.

The Water District will, on or about July 15 of each Fiscal Year, compare the amount of Special Taxes theretofore levied in IA 2 to the amount of IA 2 Special Tax Revenues theretofore received by the Water District.

If the Water District determines that any single parcel subject to the IA 2 Special Tax in IA 2 is delinquent in the payment of Special Taxes in the aggregate amount of \$2,500 or more, then the Water District shall send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to the property owner within 45 days of such determination, and (if the delinquency remains uncured) foreclosure proceedings shall be commenced by the Water District within 90 days of such determination to the extent permissible under the County’s Teeter Plan program and applicable law.

If the Water District determines that (i) the total amount of delinquent Special Tax for the prior Fiscal Year for IA 2 exceeds 5% of the total IA 2 Special Tax due and payable for the prior Fiscal Year, or (ii) there are ten (10) or fewer owners of real property within IA 2, determined by reference to the latest available secured property tax roll of the County or other official records of the County, then the Water District shall notify or cause to be notified property owners who are then delinquent in the payment of Special Taxes (and demand immediate payment of the delinquency) within 45 days of such determination, and shall commence

foreclosure proceedings within 90 days of such determination against each parcel of land in IA 2 with a Special Tax delinquency.

### **C. DELINQUENCY MANAGEMENT ACTIONS**

There is no single property owner delinquent of \$2,500 or more and the total amount of delinquent Special Taxes for Fiscal Year 2018/19 does not exceed five percent (5%) of the total Special Taxes due and payable for the Fiscal Year 2018/19. However, Willdan Financial Services has taken the initial steps toward foreclosure proceedings or reducing delinquencies by performing the following Delinquency Management Actions during Fiscal Year 2018/19.

<b>Action(s)</b>	<b>Date Performed</b>	<b>Number of Parcels</b>
Reminder Letter	May 16, 2019	1

## **IV. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT**

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The methodology employed to calculate and apportion the special tax is in accordance with the document entitled Rate and Method of Apportionment (“RMA”). The RMA is hereby referenced and summarized but not included in this report, however the official document can be requested and provided by the Water District’s special tax administrator Willdan Financial Services.

### **A. RATE AND METHOD OF APPORTIONMENT**

Pursuant to the Rate and Method of Apportionment, commencing with Fiscal Year 1990/91 and for each following fiscal year, the CFD shall determine the Required Special Tax (the “Special Tax Requirement”) and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement. *(FOR DETAILED INFORMATION OF THE SPECIAL TAX REQUIREMENT, PLEASE REFER TO SECTION (II) FINANCIAL OBLIGATIONS ABOVE).*

The Special Tax shall be levied on all property in IA 2, unless exempted by law or by the provisions set forth in the RMA, up to 100% of the applicable Assigned Special Tax. The Maximum Special Tax for IA 2 consists of three components: the Street Frontage Tax Component, the Flood Control Component, and the Acreage Tax Component. The total Special Tax levied for each tax component in relation to the Special Tax Requirement is proportionate to the component’s facilities costs in relation to the total facilities cost.

Any and all parcels in IA 2, subject to the Special Tax, and which have any part of their boundaries contiguous to or fronting any street(s), road(s), thoroughfare(s)

and/or Storm Drain Crossing(s) to be constructed from proceeds of bonds issued by IA 2 shall pay the Street Frontage Tax Component. The rate of the Street Frontage Tax for all parcels in the IA 2 is determined by dividing the total Street Frontage Tax by the total linear feet of Street Frontage in IA 2.

Any and all parcels in IA 2, subject to the Special Tax, and which have any part of their boundaries contiguous to or fronting any flood control or storm drainage facility (excluding storm drain crossings) to be constructed from proceeds of bonds issued by IA 2, shall pay the Flood Control Tax Component. The rate of the Flood Control Tax for all parcels in the IA 2 is determined by dividing the total Flood Control Tax by the total linear feet of Flood Control Frontage in IA 2.

All parcels in IA 2 subject to the Special Tax shall pay the Acreage Tax Component. The rate of the Acreage Tax for all parcels in IA 2 is determined by dividing the total Acreage Tax by the total Net Acreage in IA 2.

## B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels of each type according to its land use as well as the Applied rate for all three Special Tax Components.

Parcel Type	No. of Parcels	Street Frontage Tax Component			Flood Control Tax Component			Acreage Tax Component			2019/20 Dollars Levied <sup>(1)</sup>
		No. of Street Frontage Feet	2019/20 Applied Street Frontage Tax Rate	2019/20 Street Frontage Charge	No. of Flood Control Frontage Feet	2019/20 Applied Flood Control Tax Rate	2019/20 Flood Control Charge	No. of Taxable Acres	2019/20 Acreage Tax Rate	2019/20 Acreage Charge	
Commercial	42	9,472 .26	\$18.30	\$173,357.44	836.00	\$8.09	\$6,761.10	106.87	\$875.06	\$93,517.94	\$273,636.04
Residential	285	2,549.74	\$18.30	46,664.28	0.00	N/A	0.00	18.37	\$875.06	16,072.45	62,736.56
<b>Total</b>	<b>327</b>			<b>\$220,021.72</b>			<b>\$6,761.10</b>			<b>\$109,590.39</b>	<b>\$336,372.60</b>

<sup>(1)</sup> Slight variance from sum of three Special Tax Components charges due to rounding.

## C. MAXIMUM ASSIGNED AND APPLIED SPECIAL TAX RATES

The following table summarizes the percent of the Applied Special Tax to the Maximum Assigned Special Tax rate for all three Special Tax Components.

Parcel Type	Street Frontage Tax Component			Flood Control Tax Component			Acreage Tax Component		
	2019/20 Maximum Street Frontage Tax Rate	2019/20 Applied Street Frontage Tax Rate	Percent of Maximum	2019/20 Maximum Flood Control Tax Rate	2019/20 Applied Flood Control Tax Rate	Percent of Maximum	2019/20 Maximum Acreage Tax Rate	2019/20 Applied Acreage Tax Rate	Percent of Maximum
Commercial	\$65.81	\$18.30	27.81%	\$29.08	\$8.09	27.81%	\$3,145.70	\$875.06	27.82%
Residential	\$65.81	\$18.30	27.81%	N/A	N/A	N/A	\$3,145.70	\$875.06	27.82%

## D. APPLIED SPECIAL TAX PROGRESSION

The following table summarizes the percent change of Fiscal Year 2019/20 Applied Special Tax Rate as compared to Fiscal Year 2018/19 Applied Special Tax Rate for all three Special Tax Components.

Parcel Type	Street Frontage Tax Component			Flood Control Tax Component			Acreage Tax Component		
	2019/20 Applied Street Frontage Tax Rate	2018/19 Applied Street Frontage Tax Rate	Percent Change from 2018/19	2019/20 Applied Flood Control Tax Rate	2018/19 Applied Flood Control Tax Rate	Percent Change from 2018/19	2019/20 Applied Acreage Tax Rate	2018/19 Applied Acreage Tax Rate	Percent Change from 2018/19
Commercial	\$18.30	\$18.30	0.00%	\$8.09	\$8.09	100.00%	\$875.06	\$875.06	0.00%
Residential	\$18.30	\$18.30	0.00%	N/A	N/A	0.00%	\$875.06	\$875.06	0.00%

## **EXHIBIT A**

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### **WESTERN MUNICIPAL WATER DISTRICT COMMUNITY FACILITIES DISTRICT No. 88-1, IMPROVEMENT AREA No. 2**

***Fiscal Year 2019/20 Charge Detail Report***

Western Municipal Water District  
Community Facilities District No. 88-1 Improvement Are No. 2  
2019/20 Charge Detail Report

Assessor's Parcel Number	Situs Address	Street Frontage Feet (sq.ft)	Street Frontage Max Tax (\$)	Street Frontage Charge (\$)	Flood Control Frontage Feet (sq.ft)	Flood Control Max Tax (\$)	Flood Control Charge (\$)	Taxable Acreage	Acreage Max Tax (\$)	Acreage Charge (\$)	Tax Category	MaxTax (\$)	Charge (\$)
949-210-061	24950 MADISON AVE	1,206.94	\$79,428.72	\$22,088.92	0.00	\$0.00	\$0.00	7.64	\$24,033.15	\$6,685.48	Commercial	\$103,461.87	\$28,774.40
949-210-086	41150 JUNIPER ST	0.00	0.00	0.00	0.00	0.00	0.00	4.20	13,211.94	3,675.26	Commercial	13,211.94	3,675.26
949-210-087	24794 MADISON AVE	188.29	12,391.36	3,446.01	0.00	0.00	0.00	0.86	2,705.30	752.55	Commercial	15,096.67	4,198.56
949-210-088	24872 MADISON AVE	256.73	16,895.40	4,698.57	0.00	0.00	0.00	1.21	3,806.30	1,058.83	Commercial	20,701.70	5,757.38
949-210-089	24716 MADISON AVE	192.98	12,700.01	3,531.84	0.00	0.00	0.00	0.67	2,107.62	586.29	Commercial	14,807.63	4,118.12
949-220-062	25125 MADISON AVE	0.00	0.00	0.00	0.00	0.00	0.00	4.49	14,124.19	3,929.03	Commercial	14,124.19	3,929.02
949-220-063	25175 MADISON AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.25	786.43	218.77	Commercial	786.43	218.76
949-220-064	26165 MADISON AVE	91.00	5,988.71	1,665.44	0.00	0.00	0.00	0.40	1,258.28	350.03	Commercial	7,246.99	2,015.46
949-220-065	25155 MADISON AVE	111.00	7,304.91	2,031.48	0.00	0.00	0.00	0.49	1,541.39	428.78	Commercial	8,846.30	2,460.24
949-220-066	NO SITUS AVAILABLE	480.96	31,651.98	8,802.33	0.00	0.00	0.00	3.74	11,764.92	3,272.73	Commercial	43,416.90	12,075.06
949-220-068	12125 MADISON AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.34	1,069.54	297.52	Commercial	1,069.54	297.52
949-220-069	25135 MADISON AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.49	1,541.39	428.78	Commercial	1,541.39	428.78
949-220-070	25115 MADISON AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.53	1,667.22	463.78	Commercial	1,667.22	463.78
949-220-071	NO SITUS AVAILABLE	384.70	25,317.11	7,040.62	0.00	0.00	0.00	2.29	7,203.65	2,003.89	Commercial	32,520.76	9,044.50
949-220-072	25125 MADISON AVE	342.82	22,560.98	6,274.15	0.00	0.00	0.00	3.77	11,859.29	3,298.99	Commercial	34,420.27	9,573.12
949-230-001	25100 MADISON AVE	68.43	4,503.38	1,252.38	0.00	0.00	0.00	4.80	15,099.36	4,200.30	Commercial	19,602.74	5,452.66
949-230-020	25100 MADISON AVE	207.38	13,647.68	3,795.38	0.00	0.00	0.00	4.58	14,407.31	4,007.79	Commercial	28,054.98	7,803.16
949-230-026	25260 MADISON AVE	148.06	9,743.83	2,709.73	0.00	0.00	0.00	2.29	7,203.65	2,003.89	Commercial	16,947.48	4,713.62
949-230-027	25274 MADISON AVE	166.20	10,937.62	3,041.72	0.00	0.00	0.00	2.62	8,241.73	2,292.66	Commercial	19,179.36	5,334.38
949-230-029	25100 MADISON AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.55	1,730.14	481.28	Commercial	1,730.14	481.28
949-230-031	25250 MADISON AVE	135.91	8,944.24	2,487.37	0.00	0.00	0.00	0.47	1,478.48	411.28	Commercial	10,422.72	2,898.64
949-240-027	25340 MADISON AVE	227.28	14,957.30	4,159.59	321.00	9,334.68	2,596.07	0.72	2,264.90	630.05	Commercial	26,556.88	7,385.68
949-240-028	25312 MADISON AVE	232.91	15,327.81	4,262.62	0.00	0.00	0.00	0.18	566.23	157.51	Commercial	15,894.03	4,420.12
949-240-031	25320 MADISON AVE	0.00	0.00	0.00	114.00	3,315.12	921.97	0.59	1,855.96	516.29	Commercial	5,171.08	1,438.24
949-240-032	25310 MADISON AVE	0.00	0.00	0.00	254.00	7,386.32	2,054.21	3.21	10,097.70	2,808.95	Commercial	17,484.02	4,863.16
949-240-033	25280 MADISON AVE	127.00	8,357.87	2,324.30	0.00	0.00	0.00	0.49	1,541.39	428.78	Commercial	9,899.26	2,753.08
949-240-034	25290 MADISON AVE	0.00	0.00	0.00	139.00	4,042.12	1,124.15	1.86	5,851.00	1,627.62	Commercial	9,893.12	2,751.76
949-240-035	25296 MADISON AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.10	314.57	87.51	Commercial	314.57	87.50
949-240-036	25336 MADISON AVE	558.53	36,756.86	10,221.99	8.00	232.64	64.70	1.41	4,435.44	1,233.84	Commercial	41,424.94	11,520.52
949-600-001	24640 MADISON AVE	123.40	8,120.95	2,258.42	0.00	0.00	0.00	0.80	2,516.56	700.05	Commercial	10,637.51	2,958.46
949-600-002	24660 MADISON AVE	141.35	9,302.24	2,586.93	0.00	0.00	0.00	1.08	3,397.36	945.07	Commercial	12,699.60	3,531.98
949-600-003	NO SITUS AVAILABLE	123.77	8,145.30	2,265.19	0.00	0.00	0.00	1.12	3,523.18	980.07	Commercial	11,668.49	3,245.24
949-600-004	24700 MADISON AVE	221.00	14,544.01	4,044.65	0.00	0.00	0.00	2.00	6,291.40	1,750.13	Commercial	20,835.41	5,794.76
949-600-005	NO SITUS AVAILABLE	195.80	12,885.60	3,583.45	0.00	0.00	0.00	3.00	9,437.10	2,625.19	Commercial	22,322.70	6,208.62
949-600-006	NO SITUS AVAILABLE	208.75	13,737.84	3,820.46	0.00	0.00	0.00	1.00	3,145.70	875.06	Commercial	16,883.54	4,695.50
949-600-015	24620 MADISON AVE	148.98	9,804.37	2,726.57	0.00	0.00	0.00	0.71	2,233.45	621.29	Commercial	12,037.82	3,347.86
949-600-024	24661 MADISON AVE	40.00	2,632.40	732.06	0.00	0.00	0.00	0.24	754.97	210.02	Commercial	3,387.37	942.06
949-600-030	414111 JEFFERSON AVE	594.14	39,100.35	10,873.71	0.00	0.00	0.00	2.02	6,354.31	1,767.63	Commercial	45,454.67	12,641.32
949-600-033	41240 KALMIA ST	259.27	17,062.56	4,745.05	0.00	0.00	0.00	1.87	5,882.46	1,636.37	Commercial	22,945.02	6,381.42
949-600-041	NO SITUS AVAILABLE	381.91	25,133.50	6,989.56	0.00	0.00	0.00	3.23	10,160.61	2,826.45	Residential	35,294.11	9,816.00
949-600-042	24701 MADISON AVE	1,038.67	68,354.87	19,009.31	0.00	0.00	0.00	10.97	34,508.33	9,599.44	Commercial	102,863.20	28,608.74
949-600-043	24711 MADISON AVE	342.01	22,507.68	6,259.33	0.00	0.00	0.00	0.82	2,579.47	717.55	Commercial	25,087.15	6,976.86
949-651-001	24909 MADISON AVE ##3011	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-002	24909 MADISON AVE ##3012	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-003	24909 MADISON AVE ##3013	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-004	24909 MADISON AVE ##3014	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-005	24909 MADISON AVE ##3021	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-006	24909 MADISON AVE ##3022	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-007	24909 MADISON AVE ##3023	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-008	24909 MADISON AVE ##3024	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-009	24909 MADISON AVE ##3111	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-010	24909 MADISON AVE ##3112	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-011	24909 MADISON AVE ##3113	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-012	24909 MADISON AVE ##3114	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-013	24909 MADISON AVE ##3121	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-014	24909 MADISON AVE ##3122	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-015	24909 MADISON AVE ##3123	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-016	24909 MADISON AVE ##3124	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-017	24909 MADISON AVE ##3211	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-018	24909 MADISON AVE ##3212	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-019	24909 MADISON AVE ##3213	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-020	24909 MADISON AVE ##3214	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-021	24909 MADISON AVE ##3221	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-022	24909 MADISON AVE ##3222	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-023	24909 MADISON AVE ##3223	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-024	24909 MADISON AVE ##3224	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-025	24909 MADISON AVE ##3311	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-026	24909 MADISON AVE ##3312	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-027	24909 MADISON AVE ##3313	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-028	24909 MADISON AVE ##3314	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-029	24909 MADISON AVE ##3321	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-030	24909 MADISON AVE ##3322	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-031	24909 MADISON AVE ##3323	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-032	24909 MADISON AVE ##3324	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-034	24909 MADISON AVE ##2811	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-651-035	24909 MADISON AVE ##2812	7.63											





Western Municipal Water District  
 Community Facilities District No. 88-1 Improvement Are No. 2  
 2019/20 Charge Detail Report

Assessor's Parcel Number	Situs Address	Street Frontage Feet (sq.ft)	Street Frontage Max Tax (\$)	Street Frontage Charge (\$)	Flood Control Frontage Feet (sq.ft)	Flood Control Max Tax (\$)	Flood Control Charge (\$)	Taxable Acreage	Acreage Max Tax (\$)	Acreage Charge (\$)	Tax Category	MaxTax (\$)	Charge (\$)
949-654-065	24909 MADISON AVE ##1312	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-066	24909 MADISON AVE ##1313	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-067	24909 MADISON AVE ##1314	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-068	24909 MADISON AVE ##1321	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-069	24909 MADISON AVE ##1322	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-070	24909 MADISON AVE ##1323	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-071	24909 MADISON AVE ##1324	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-072	24909 MADISON AVE ##1411	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-073	24909 MADISON AVE ##1412	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-074	24909 MADISON AVE ##1413	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-075	24909 MADISON AVE ##1414	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-076	24909 MADISON AVE ##1421	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-077	24909 MADISON AVE ##1422	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-078	24909 MADISON AVE ##1423	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-079	24909 MADISON AVE ##1424	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-080	24909 MADISON AVE ##1511	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-081	24909 MADISON AVE ##1512	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-082	24909 MADISON AVE ##1513	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-083	24909 MADISON AVE ##1514	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-084	24909 MADISON AVE ##1521	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-085	24909 MADISON AVE ##1522	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-086	24909 MADISON AVE ##1523	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-654-087	24909 MADISON AVE ##1524	7.63	502.34	139.70	0.00	0.00	0.00	0.05	167.67	46.64	Residential	670.01	186.34
949-670-009	NO SITUS AVAILABLE	908.00	59,755.48	16,617.85	0.00	0.00	0.00	26.00	81,788.20	22,751.63	Commercial	141,543.68	39,369.46
<b>Total Charge:</b>												<b>\$336,372.60</b>	
<b>Total Count:</b>													<b>327</b>

## ***EXHIBIT B***

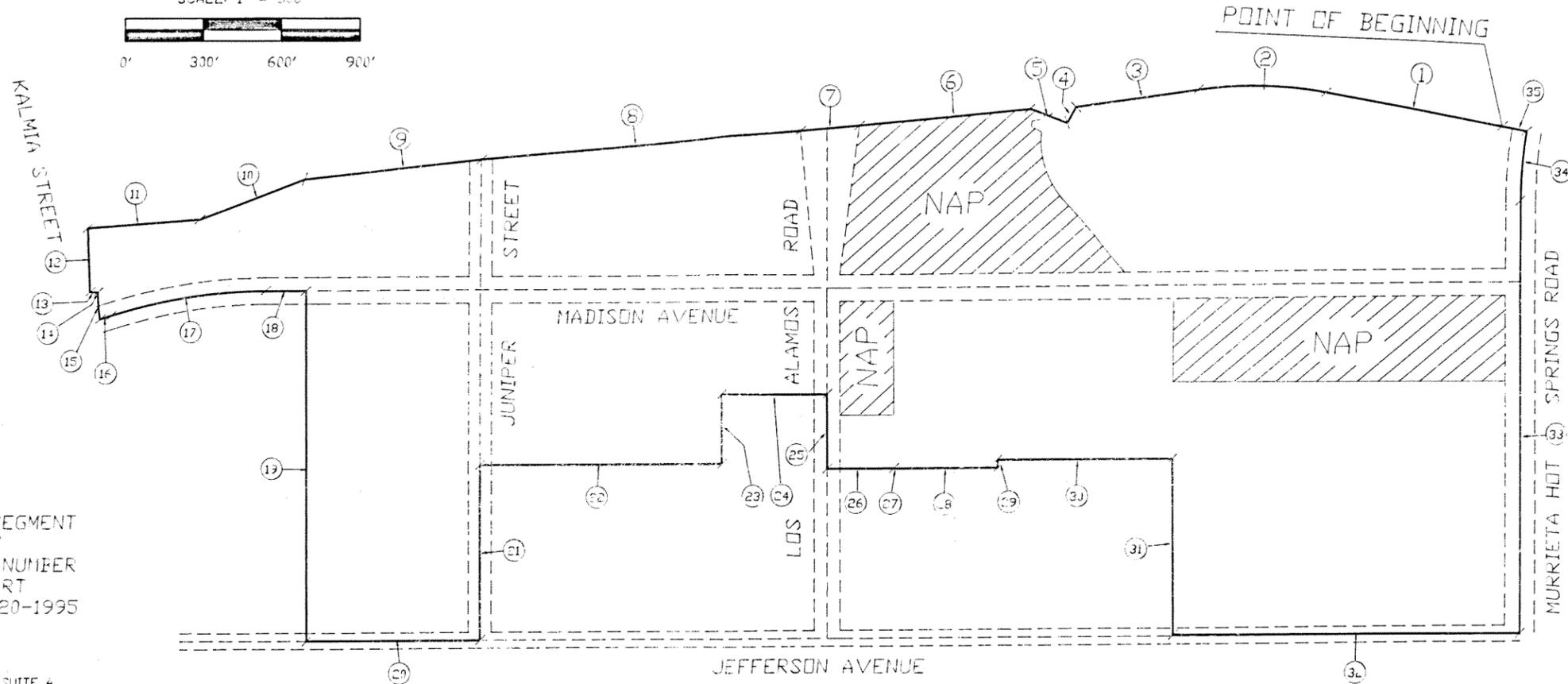
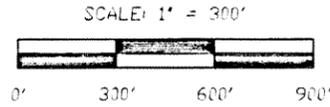
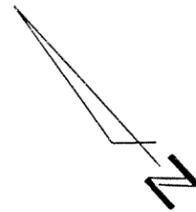
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### ***WESTERN MUNICIPAL WATER DISTRICT COMMUNITY FACILITIES DISTRICT No. 88-1, IMPROVEMENT AREA No. 2***

#### ***Boundary Diagram***

# AMENDED BOUNDARY OF IMPROVEMENT AREA NO. 2 COMMUNITY FACILITIES DISTRICT NO. 88-1

MURRIETA COUNTY WATER DISTRICT, CITY OF MURRIETA, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA.



**LEGEND**  
--- END OF SEGMENT  
--- BOUNDARY  
① --- SEGMENT NUMBER  
NAP --- NOT A PART  
DATED 1-20-1995

S&A SURVEYING INC.  
2659J MADISON AVENUE SUITE A,  
MURRIETA CA, 92562  
(951) 698-1830

### BOUNDARY COURSES

- |                                      |                              |
|--------------------------------------|------------------------------|
| ① N 31° 00' 02" W 672.03'            | ⑩ S 42° 18' 23" E 158.00'    |
| ② Δ=16° 43' 06" R=100' L=490.4'      | ⑪ S 47° 38' W 1319.50'       |
| ③ N 49° 43' 18" W 472.60'            | ⑫ S 42° 19' 51" E 660.00'    |
| ④ S 77° 48' 24" W 69.65'             | ⑬ N 47° 46' 13" E 660.00'    |
| ⑤ N 22° 07' 25" W 144.71'            | ⑭ S 42° 17' 10" E 925.00'    |
| ⑥ N 47° 03' 57" W 651.16'            | ⑮ N 47° 47' 54" E 260.00'    |
| ⑦ N 47° 03' 57" W 230.00'            | ⑯ S 42° 17' 10" E 485.00'    |
| ⑧ N 47° 03' 57" W 1232.14'           | ⑰ S 47° 47' 54" W 280.00'    |
| ⑨ N 48° 20' 56" W 678.00'            | ⑱ S 42° 15' E 254.00'        |
| ⑲ N 62° 34' 12" W 430.64'            | ⑳ S 47° 47' W 7.27'          |
| ⑳ N 46° 12' 52" W 429.38'            | ㉑ S 42° 10' E 395.00'        |
| ㉑ S 45° 22' 31" W 239.74'            | ㉒ N 47° 43' E 300.00'        |
| ㉒ S 42° 21' 57" E 300.00'            | ㉓ S 47° 08' 30" E 660.00'    |
| ㉓ S 46° 27' 21" W 7.07'              | ㉔ S 47° 45' 26" W 600.00'    |
| ㉔ Δ=5° 40' 22" R=970.10 L=96.04'     | ㉕ SOUTHEASTERLY 1320.00'     |
| ㉕ S 59° 30' 59" E 47.13'             | ㉖ N 48° 16' 28" E 1670.00'   |
| ㉖ Δ=17° 12' 36" R=2000.00' L=600.74' | ㉗ Δ=10° R=1500.00' L=260.00' |
|                                      | ㉘ N 31° 07' 02" W 92.00'     |

FILED IN THE OFFICE OF THE SECRETARY OF THE  
MURRIETA COUNTY WATER DISTRICT OFFICE, MURRIETA,  
CALIFORNIA, THIS 27<sup>TH</sup> DAY OF FEB, 1995.

*James Mocalis*  
SECRETARY  
MURRIETA COUNTY WATER DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP INCLUDING THE  
PROPOSED BOUNDARIES OF IMPROVEMENT AREA NO. 2 OF  
COMMUNITY FACILITIES DISTRICT NO. 88-1 MURRIETA  
COUNTY WATER DISTRICT, COUNTY OF RIVERSIDE, STATE  
OF CALIFORNIA, WAS APPROVED BY THE MURRIETA COUNTY  
WATER DISTRICT BOARD OF DIRECTORS AT A MEETING  
THEREOF, HELD ON THE 21<sup>ST</sup> DAY OF JUNE  
1994, BY ITS RESOLUTION NO. 94-6-2-1

*James Mocalis*  
SECRETARY  
MURRIETA COUNTY WATER DISTRICT

STATE OF CALIFORNIA  
COUNTY OF RIVERSIDE

ON Feb. 27, 1995 BEFORE ME, Donna Jean McCullough, Notary Public

PERSONALLY APPEARED James Mocalis

PERSONALLY KNOWN TO ME OR  PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE

TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE  
SUBSCRIBED TO THE WITHIN INSTRUMENT AND  
ACKNOWLEDGED TO ME THAT HE/SHE/they  
EXECUTED THE SAME IN HIS/HER/their  
AUTHORIZED CAPACITY(IES), AND THAT BY  
HIS/HER/their SIGNATURE(S) IN THE  
INSTRUMENT THE PERSON(S), IN THE ENTIRETY  
IN FULL BEHALF OF WHICH THE PERSON(S)  
ACTED, EXECUTED THE INSTRUMENT.

WITNESS MY HAND AND OFFICIAL SEAL

*Donna Jean McCullough*  
Donna Jean McCullough

### RECORDER'S CERTIFICATE

FILED THIS 30<sup>TH</sup> DAY OF MARCH 1995  
AT THE HOUR OF 8:00 O'CLOCK A.M. IN BULK 39  
MAPS OF ASSESSMENT AND COMMUNITY FACILITIES  
DISTRICT AT PAGE 22 IN THE OFFICE OF THE  
COUNTY RECORDER IN THE COUNTY OF RIVERSIDE, STATE  
OF CALIFORNIA

FEE \$6.00  
FRANK K. JOHNSON  
COUNTY RECORDER OF THE COUNTY OF RIVERSIDE

P.T. 96848

BY *Serita Ragan*  
DEPUTY

## ***EXHIBIT C***

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### ***WESTERN MUNICIPAL WATER DISTRICT COMMUNITY FACILITIES DISTRICT No. 88-1, IMPROVEMENT AREA No. 2***

#### ***Delinquency Summary***

# DELINQUENCY SUMMARY BY DISTRICT

## Western Municipal Water District

### Community Facilities District No. 88-1, Improvement Area No. 2

DUE DATE	DOLLARS LEVIED	DOLLARS DELINQUENT	% DOLLARS DELINQUENT	PARCELS LEVIED	PARCELS DELINQUENT	DATA DATE
2018/19-1	\$168,186.30	\$93.17	0.06%	327	1	10/15/2019
2018/19-2	\$168,186.30	\$279.51	0.17%	327	3	10/15/2019
<b>TOTAL</b>	<b>\$336,372.60</b>	<b>\$372.68</b>	<b>0.11%</b>			

## ***EXHIBIT D***

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***WESTERN MUNICIPAL WATER DISTRICT***

***COMMUNITY FACILITIES DISTRICT No. 88-1, IMPROVEMENT AREA No. 2,  
SERIES 2011 SPECIAL TAX REFUNDING BONDS***

***Debt Service Schedule(s)***

**Western Municipal Water District**  
**Community Facilities District No. 88-1, Improvement Area No. 2**  
**ORIGINAL DEBT SERVICE SCHEDULE**

**Dated Date:** 9/29/2011  
**First Coupon:** 4/1/2012  
**First Maturity:** 10/1/2012

Payment Due	Interest Rate	Bond Call	Called Amount	Principal Due	Interest Due	Semi-Annual Payment	Total Annual
4/1/2012					\$39,511.69	\$39,511.69	
10/1/2012	1.12500%			230,000.00	39,077.50	269,077.50	308,589.19
4/1/2013					37,783.75	37,783.75	
10/1/2013	1.70000%			230,000.00	37,783.75	267,783.75	305,567.50
4/1/2014					35,828.75	35,828.75	
10/1/2014	2.20000%			235,000.00	35,828.75	270,828.75	306,657.50
4/1/2015					33,243.75	33,243.75	
10/1/2015	2.62500%			240,000.00	33,243.75	273,243.75	306,487.50
4/1/2016					30,093.75	30,093.75	
10/1/2016	3.00000%			245,000.00	30,093.75	275,093.75	305,187.50
4/1/2017					26,418.75	26,418.75	
10/1/2017	3.25000%			255,000.00	26,418.75	281,418.75	307,837.50
4/1/2018					22,275.00	22,275.00	
10/1/2018	3.50000%			265,000.00	22,275.00	287,275.00	309,550.00
4/1/2019					17,637.50	17,637.50	
10/1/2019	3.75000%			285,000.00	17,637.50	302,637.50	320,275.00
4/1/2020					12,293.75	12,293.75	
10/1/2020	4.00000%			295,000.00	12,293.75	307,293.75	319,587.50
4/1/2021					6,393.75	6,393.75	
10/1/2021	4.12500%			310,000.00	6,393.75	316,393.75	322,787.50
<b>Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,590,000.00</b>	<b>\$522,526.69</b>	<b>\$3,112,526.69</b>	<b>\$3,112,526.69</b>

Outstanding Principal	\$605,000.00
Matured Principal	1,985,000.00
Called Principal	0.00
<b>Total Bond Issue</b>	<b>\$2,590,000.00</b>