

**SUBMITTAL TO THE BOARD OF SUPERVISORS,
COMMUNITY FACILITIES DISTRICT'S LEGISLATIVE BODY
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

492
A



FROM: COUNTY EXECUTIVE OFFICE

SUBMITTAL DATE:
July 1, 2010

SUBJECT: Enrollment of FY 2010-11 Special Tax Levies for County CFD's.

RECOMMENDED MOTION: That the Board approve and adopt the following resolutions authorizing the enrollment of the FY 2010-11 Special Tax Levies in a not to exceed amount for the Community Facilities Districts:

- Res. No. CFD 2010-01 Authorizing the Levy and Enrollment of a Special Tax in CFD 87-1 (South 'A' Street)
- Res. No. CFD 2010-02 Authorizing the Levy and Enrollment of a Special Tax in CFD 87-5 (Wild Rose)
- Res. No. CFD 2010-03 Authorizing the Levy and Enrollment of a Special Tax in CFD 88-4 (Winchester Ranch)
- Res. No. CFD 2010-04 Authorizing the Levy and Enrollment of a Special Tax in CFD 88-8 ('A' Street - North)
- Res. No. CFD 2010-05 Authorizing the Levy and Enrollment of a Special Tax in CFD 89-1 (Mountain Cove)
- Res. No. CFD 2010-06 Authorizing the Levy and Enrollment of a Special Tax in CFD 89-4
- Res. No. CFD 2010-07 Authorizing the Levy and Enrollment of a Special Tax in CFD 03-1 (Newport Road)
- Res. No. CFD 2010-08 Authorizing the Levy and Enrollment of a Special Tax in CFD 04-2 (Lake Hills Crest)
- Res. No. CFD 2010-09 Authorizing the Levy and Enrollment of a Special Tax in CFD 05-8 (Scott Road)
- Res. No. CFD 2010-10 Authorizing the Levy and Enrollment of a Special Tax in CFD 07-1 (Newport/I215 Interchange)
- Res. No. CFD 2010-11 Authorizing the Levy and Enrollment of a Special Tax in CFD 07-2 (Clinton Keith)

(continued on page 2)

Jerry Norris, Principal Management Analyst

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2010-11

SOURCE OF FUNDS: N/A	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION: **APPROVE**

BY:
Dean Deines

County Executive Office Signature

- Policy
- Policy
- Consent
- Consent

Dep't Recomm.:
Per Exec. Ofc.:

FORM APPROVED COUNTY COUNSEL

BY: Dale A. Gardner 6/30/10

DATE: DALE A. GARDNER

Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS,
COMMUNITY FACILITIES DISTRICT'S LEGISLATIVE BODY
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

SUBJECT: Enrollment of FY 2010-11 Special Tax Levies for County CFD's

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BACKGROUND:

State statute requires the legislative body of a community facilities district to annually adopt, by resolution, the levy of special taxes to be enrolled for each fiscal year. Attached are the Resolutions for the Community Facilities Districts for which the Board serves as the Legislative Body. The status and key indicators for each District is shown on the attached Exhibit "A". The resolutions conform to the requirements of State statute as well as the Rate and Method of Apportionment for the respective Community Facilities Districts.

EXHIBIT A
Key Indicators Affecting FY 2010-2011 Community Facilities District Levies

The Community Facilities Districts (CFD's) with commercial development have not shown much growth during this past Fiscal Year and the slowdown in residential development is still prevalent in the Districts that have not already achieved full build out. For a fourth consecutive year, the slowdown in the housing market within Riverside County and the economic challenges faced by many throughout the past year has had a noticeable impact on the CFD's delinquency rates which still remain above the acceptable level as provided in the foreclosure covenant for all but two Districts. The Executive Office continues to diligently pursue the delinquent parcels in accordance with the foreclosure covenant and have realized a decrease in the delinquencies for most of the Districts. At this time, there are no Districts in jeopardy of default due to delinquency but there are three Districts that have experienced a consistently high delinquency rate that has used a portion of their available surplus funds in order to pay the scheduled debt service. These Districts have an additional amount added to their annual levy for Fiscal Year 2010-11 in the event that the current delinquency trend continues and surplus funds will be needed to pay the full debt service without impacting their Reserve Fund. There is one District that is scheduled to mature at the end of this Fiscal Year and a close-out analysis has been performed to identify any available surplus monies that could be applied to offset the levy for this current Fiscal Year. Details on the status of the various Districts follow:

<u>CFD 86-1 (Menifee Village)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$0	\$2,450,849	-100.00%
Total Administration as % of levy*	N/A	2.63%	N/A
Current Delinquency Rate	N/A	5.46%	N/A

CFD 86-1 was refunded in 2000. The refunding is supported by two levies, the total of which is the current levy supported by the properties in the Original Area of the District and the properties included in the Improvement Area. The levy on the Improvement Area properties may continue to Fiscal Year 2024. Fiscal Year 2010-11 is the final levy year for the Original Area of the District. A close-out analysis has been performed on the Original Area of the District to ensure that any available surplus funds are applied toward this final levy year. There are sufficient funds available to cover the Special Tax Requirement for the Original Area of the District. The tax delinquency rate for the prior Fiscal Year increased slightly from 5.42% to 5.46% and was taken into consideration in the close out analysis.

<u>CFD 87-1 (South 'A' Street)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$546,446	\$575,511	-5.05%
Total Administration as % of levy*	10.88%	8.49%	21.97%
Current Delinquency Rate	N/A	5.77%	N/A

CFD 87-1 was successfully refunded in July 2006. All parcels that were delinquent at the time of the refunding have cured any outstanding Special Tax amount or completed a payment plan with the County. The tax delinquency rate for the prior Fiscal Year has decreased substantially from 11.31% to 5.77%. Many of the prior year delinquent parcels were redeemed during the following Fiscal Year so there has been no impact to the Reserve Fund. As a result of the refunding, there are surplus funds available that will be utilized to ensure a full debt service payment without drawing on the Reserve Fund. A surplus fund credit was applied to reduce the annual levy amount for this Fiscal Year compared to the prior Fiscal Year. The proposed levy amount is able to be maintained for subsequent Fiscal Years.

* Includes other County departments, fiscal agent, tax consultant, and legal fees

<u>CFD 87-5 (Wild Rose)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$1,357,076	\$1,411,086	-3.83%
Total Administration as % of levy*	4.58%	3.28%	28.38%
Current Delinquency Rate	N/A	6.04%	N/A

Since CFD 87-5 restructured in April 1997, parcel development has nearly reached completion. A surplus fund credit was applied to reduce the annual levy amount for this Fiscal Year compared to the prior Fiscal Year. The proposed levy amount is able to be maintained for subsequent Fiscal Years. The tax delinquency rate for the prior Fiscal Year decreased from 7.58% to 6.04%.

<u>CFD 88-4 (Winchester Ranch)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$3,591,439	\$3,515,499	2.16%
Total Administration as % of levy*	24.30%	26.77%	-10.16%
Current Delinquency Rate	N/A	7.83%	N/A

The bonds were issued at a variable rate and are guaranteed by a letter of credit. Comerica Bank on behalf of the District issued a substitute letter of credit (LOC), which will expire on July 15, 2011. The LOC will automatically be extended for successive one (1) year periods until it is no longer required. Beginning in Fiscal Year 2005/06, per a Protocol Agreement, Pulte Homes opted to begin levying all parcels within the District at 100% of their maximum Special Tax rather than 90.9% of the maximum Special Tax amount. The excess proceeds are being used to perform optional bond calls thereby reducing the total amount of bonds outstanding. For the past two Fiscal Years, the applied Special Tax for all parcels has been reduced to 90.9% of their respective maximum Special Tax amount. The tax delinquency rate for the prior Fiscal Year decreased slightly from 7.87% to 7.83%.

<u>CFD 88-8 ('A' Street North)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$470,762	\$554,238	-15.06%
Total Administration as % of levy*	14.77%	8.83%	40.22%
Current Delinquency Rate	N/A	14.28%	N/A

This District was successfully refunded and restructured in July 2006 significantly reducing the bonds outstanding for the District and subsequently reducing the total Special Tax amount to be collected by the District each Fiscal Year. A surplus fund credit was applied to reduce the annual levy amount for this Fiscal Year compared to the prior Fiscal Year. The proposed levy amount is able to be maintained for subsequent Fiscal Years. Through the refunding, a large portion of the original District was removed and those parcels have completely prepaid any remaining Special Tax obligation related to the District as well as satisfied any outstanding delinquent amounts. The 57 remaining taxable parcels have also satisfied any outstanding delinquent amounts at the time of refunding. The tax delinquency rate for the prior Fiscal Year increased from 11.18% to 14.28%.

* Includes other County departments, fiscal agent, tax consultant, and legal fees

<u>CFD 89-1 (Mountain Cove)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$838,215	\$839,845	-0.19%
Total Administration as % of levy*	7.44%	5.66%	23.92%
Current Delinquency Rate	N/A	5.09%	N/A

The District was successfully refunded in September 2006 and the Improvement Area was collapsed. The letter of credit held by Shea Homes is no longer required as they are responsible for less than 20% of the annual Special Tax for the District. As of the 2009-10 Fiscal Year, there are no remaining residential approved parcels as the final two permits have been issued. The developed properties are able to generate sufficient revenues to meet the annual debt service obligation at a rate less than their maximum special tax. A surplus credit was applied to maintain an almost zero percent change to the annual levy amount for this Fiscal Year compared to the prior Fiscal Year. The golf course is also fully operational and is open to the public. The tax delinquency rate did increase slightly from 2.39% to 3.10%.

<u>CFD 89-4</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$349,986	\$362,745	-3.52%
Total Administration as % of levy*	17.06%	16.29%	4.51%
Current Delinquency Rate	N/A	0.00%	N/A

The District issued a new series of Bonds in May 2005, in part, to cover the refunding of the prior series of Bonds. This new series extended the final maturity of the District from 2016 to 2030. There was one parcel that became developed within the District during the past Fiscal Year and there are still 3 parcels remaining undeveloped. The revenue from only the developed properties is sufficient to meet debt service and it will not be necessary to levy the undeveloped properties within the District. There remains one parcel that is delinquent for the Fiscal Year 2008-09 Special Tax levy. The current Fiscal Year delinquency rate is 0.00% and has resulted in the removal of the delinquency allowance applied for previous Fiscal Years.

<u>CFD 03-1 (Newport Road)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$1,715,488	\$1,695,935	1.15%
Total Administration as % of levy*	3.67%	3.65%	0.54%
Current Delinquency Rate	N/A	18.03%	N/A

The Bonds for CFD 03-1 were issued in August 2004. Although the construction of Newport Road has been completed, the development has slowed considerably within this District over the past couple years and a high delinquency rate continues from the prior year. When comparing prior Fiscal Years, a decrease in the delinquency rate occurred, from 25.39% to 18.03%, but remains greater than the foreclosure covenant allowance for the District. The majority of the delinquencies are attributable to the undeveloped developer owned parcels. Due to the continuously high delinquency rate, an additional amount of \$157,553 was included in the annual levy for Fiscal Year 2010-11 in order to ensure sufficient coverage for the required debt service without impacting the Reserve Fund.

* Includes other County departments, fiscal agent, tax consultant, and legal fees

<u>CFD 04-2 (Lakehills Crest)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$1,816,450	\$2,065,059	-12.04%
Total Administration as % of levy*	2.47%	2.11%	14.57%
Current Delinquency Rate	N/A	7.29%	N/A

This District was levied for the first time in 2005-06 after bonds were issued in August 2005. Full subdivision has occurred at 512 parcels and permits continue to be issued with only 75 approved parcels remaining within the District for this upcoming Fiscal Year. The delinquency rate, when compared to the rate at the same time last year, has decreased significantly from 12.36% to 7.29% but still remains above the foreclosure covenant for this District. An allowance for delinquencies had been included in the annual levy amount that provided sufficient coverage to ensure a full debt service payment without a draw from the Reserve Fund for the previous Fiscal Year. A delinquency allowance of \$100,000 was included in the annual levy for the current Fiscal Year.

<u>CFD 05-8 (Scott Road)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$875,395	\$886,234	-1.22%
Total Administration as % of levy*	5.83%	5.12%	12.18%
Current Delinquency Rate	N/A	5.61%	N/A

This District was formed in early 2006. The purpose of the CFD is to finance TUMF fee obligations. Bonds were issued in December 2007 and contained capacity for Capitalized Interest for the first 24 months which is to be supplemented by Special Tax monies collected from developed properties during the 24 month period. As with the prior Fiscal Year, all developed parcels will be levied at their full Assigned Special Tax rate but beginning in Fiscal Year 2010-11, all approved parcels will be levied at approximately 45% of their maximum tax rate in order to ensure full debt service coverage. The undeveloped parcels will not need to be levied. The tax delinquency rate substantially decreased from 13.58% to 5.61%.

<u>CFD 07-1 (Newport/I-215 Interchange)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$27,211	\$26,677	2.00%
Total Administration as % of levy*	55.60%	53.70%	3.42%
Current Delinquency Rate	N/A	5.56%	N/A

This District was formed in January 2008 and bonds have not yet been issued, however, the RMA allows for the Special Tax to be levied prior to the issuance of bonds on any properties that qualify as developed. The purpose of the District is to finance the widening of the interchange at Interstate 215 and Newport Road, the modification of the ramps to meet future traffic demands and of any rights-of-way required from properties that have not been conditioned to dedicate such rights-of-way as a condition of development. There has been minimal development, with only 22 parcels categorized as developed for this Fiscal Year. The delinquency rate for the prior Fiscal Year is 5.56%.

* Includes other County departments, fiscal agent, tax consultant, and legal fees

<u>CFD 07-2 (Clinton Keith Rd)</u>	<u>FY2010-11</u>	<u>FY2009-10</u>	<u>% Change</u>
Proposed/Actual Levy	\$224,866	\$161,524	39.22%
Total Administration as % of levy*	6.77%	10.88%	-60.71%
Current Delinquency Rate	N/A	2.70%	N/A

This District was formed in July 2007 and bonds have not yet been issued, however, the RMA allows for the Special Tax to be levied prior to the issuance of bonds on any properties that qualify as developed. The purpose of the District is to finance TUMF and RBBB fees that will be used for the widening of Clinton Keith Road between Antelope Road and State Route 79. For Fiscal Year 2009-10, there were 148 developed parcels that received a Special Tax. The tax delinquency rate decreased slightly from 3.77% to 2.70%.

* Includes other County departments, fiscal agent, tax consultant, and legal fees

3 **RESOLUTION NO. CFD 2010-01**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 87-1 (SOUTH 'A' STREET) OF**
5 **THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**
6 **AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 87-378 on December 8, 1987, established Community
10 Facilities District No. 87-1 (South 'A' Street) of the County of Riverside, California (the "CFD"),
11 pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5
12 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code
13 (the "Act"); and

14 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method
15 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the
16 CFD were concluded by the Board's adoption of Ordinance No. 693 on August 7, 1990 (the "Ordinance");
17 and

18 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
19 Body"), adopted Resolution No. 90-646 on October 30, 1990 to provide for the sale and issuance of
20 \$8,900,000 in Special Tax Improvement Bonds (the "Series 1990 Bonds"); and

21 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2006-04 on June 20,
22 2006 authorized the sale and issuance of \$6,500,000 of Special Tax Refunding Bonds (the "Series 2006
23 Refunding Bonds") to refund the Series 1990 Bonds; and

24 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
25 Ordinance have been satisfied;

26 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
27 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
28 for Community Facilities District No. 87-1 (South 'A' Street) of the County of Riverside, in regular
session assembled on July 13, 2010, as follows:

FORM APPROVED COUNTY COUNSEL
BY: DAVE ANGARDNER DATE: 9/30/10

1 **Section 1.** Each of the above recitals is true and correct.

2 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2006-04 and the Ordinance, the
3 Special Tax is to be levied up to an aggregate amount of \$600,000 for Fiscal Year 2010-2011 that is to be
4 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
5 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
6 of Riverside (the "Auditor-Controller").

7 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
8 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

9 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
10 costs of the following:

- 11 A. Payment of principal and interest on the outstanding Series 2006 Refunding Bonds;
- 12 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 13 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
14 Nos. 87-378 and CFD 2006-04, the Ordinance, and the Fiscal Agent Agreement pursuant to
15 which the Series 2006 Refunding Bonds were issued.

16 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
17 other purpose.

18 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
19 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
20 CFD in accordance with this Resolution in a space marked "CFD 87-1 (South 'A' Street)" on the
21 equalized secured tax roll for fiscal year 2010-2011.

22 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
23 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
24 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
25 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
26 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
27 Code.

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3 **RESOLUTION NO. CFD 2010-02**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 87-5 (WILD ROSE)**
5 **OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**
6 **AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 87-333 on November 20, 1987 established Community
10 Facilities District No. 87-5 (Wild Rose) of the County of Riverside, California (the "CFD"), pursuant to
11 the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with
12 Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of
14 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD
15 were concluded by the Board's adoption of Ordinance No. 649.2 on June 5, 1990, that amended
16 Ordinance No. 649, adopted January 5, 1988 and Ordinance No. 649.1 adopted on March 27,
17 1990(collectively, the "Ordinance"); and

18 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
19 Body"), enacted two resolutions that authorized the sale and issuance of two series of Special Tax
20 Improvement Bonds in the aggregate principal amount of \$15,000,000 (the "Special Tax Bonds"); and

21 **WHEREAS**, the Legislative Body by the adoption of Resolution No. 97-046 on February 25,
22 1997 authorized the sale and issuance of \$13,105,000 of Special Tax Refunding Bonds (the "Series 1997
23 Refunding Bonds") to refund the Special Tax Bonds; and

24 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
25 Ordinance have been satisfied;

26 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
27 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
28 for Community Facilities District No. 87-5 (Wild Rose) of the County of Riverside, in regular session
assembled on July 13, 2010, as follows:

FORM APPROVED COUNTY COUNSEL
BY Wally A Gardner 6/30/10
DATE
DALE A GARDNER

1 **Section 1.** Each of the above recitals is true and correct.

2 **Section 2.** Pursuant to the provisions of Resolution No. 97-046 and the Ordinance, the Special
3 Tax is to be levied up to an aggregate amount of \$1,500,000 for Fiscal Year 2010-2011 that is to be
4 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
5 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
6 of Riverside (the "Auditor-Controller").

7 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
8 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

9 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
10 costs of the following:

- 11 A. Payment of principal and interest on the outstanding Series 1997 Refunding Bonds;
- 12 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 13 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
14 Nos. 87-333 and 97-046, the Ordinance, and the Fiscal Agent Agreement pursuant to which
15 the Series 1997 Refunding Bonds were issued.

16 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
17 other purpose.

18 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
19 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
20 CFD in accordance with this Resolution in a space marked "CFD 87-5 (Wild Rose)" on the equalized
21 secured tax roll for fiscal year 2010-2011.

22 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
23 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
24 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
25 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
26 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
27 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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6 MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

11 Deputy

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3 **RESOLUTION NO. CFD 2010-03**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 88-4 (WINCHESTER RANCH)**
5 **OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**
6 **AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 88-334 on, July 5, 1988, as amended by Resolution No.
10 88-383 adopted on July 26, 1988, established Community Facilities District No. 88-4 (Winchester Ranch)
11 of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities
12 District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of
13 Title 5 of the California Government Code (the "Act"); and

14 **WHEREAS**, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of
15 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD
16 were concluded by the Board's adoption of Ordinance No. 661.2 on March 5, 2002, that amended
17 Ordinance No. 661, adopted August 30, 1988 and Ordinance No. 661.1 adopted on October 3, 1989
18 (collectively, the "Ordinance"); and

19 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
20 Body"), adopted Resolution No. 89-012 on March 14, 1989 to provide for the sale and issuance of
21 \$30,000,000 in Special Tax Improvement Bonds (the "Series 1989 Bonds"); and

22 **WHEREAS**, the Legislative Body by the adoption of Resolution No. 97-197 on July 15, 1997
23 authorized the sale and issuance of \$28,000,000 of Special Tax Refunding Bonds (the "Series 1997
24 Refunding Bonds") to refund the Series 1989 Bonds; and

25 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
26 Ordinance have been satisfied;

27 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
28 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
for Community Facilities District No. 88-4 (Winchester Ranch) of the County of Riverside, in regular
session assembled on July 13, 2010, as follows:

FORM APPROVED COUNTY COUNSEL
BY: June 4 *June 4* *June 4*
DALE S. GARDNER 6/30/10
DATE

1 **Section 1.** Each of the above recitals is true and correct.

2 **Section 2.** Pursuant to the provisions of Resolution No. 97-197 and the Ordinance, the Special
3 Tax is to be levied up to an aggregate amount not to exceed \$4,200,000 for Fiscal Year 2010-2011 that is
4 to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set
5 forth on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the
6 County (the "Auditor-Controller").

7 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
8 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

9 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
10 costs of the following:

- 11 A. Payment of principal and interest on the outstanding Series 1997 Refunding Bonds;
- 12 B. Replenishment of the required bond reserve fund, if any, or other reserve funds, if
13 necessary.
- 14 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
15 Nos. 88-334 and 97-197, the Ordinance, and the Fiscal Agent Agreement pursuant to which
16 the Series 1997 Refunding Bonds were issued.

17 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
18 other purpose.

19 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
20 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
21 CFD in accordance with this Resolution in a space marked "CFD 88-4 (Winchester Ranch)" on the
22 equalized secured tax roll for fiscal year 2010-2011.

23 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
24 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
25 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
26 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
27 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
28 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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MARION ASHLEY, CHAIRMAN
6 Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

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Deputy

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3 **RESOLUTION NO. CFD 2010-04**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 88-8 ('A' STREET - NORTH)**
5 **OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**
6 **AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 89-397 on August 1, 1989, established Community
10 Facilities District No. 88-8 ('A' Street - North) of the County of Riverside, California (the "CFD"),
11 pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5
12 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code
13 (the "Act"); and

14 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method
15 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the
16 CFD were concluded by the Board's adoption of Ordinance No. 683 on September 12, 1989 (the
17 "Ordinance"); and

18 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
19 Body"), adopted Resolution No. 90-087 on May 5, 1990 to provide for the sale and issuance of
20 \$24,000,000 in Special Tax Improvement Bonds (the "Series 1990 Bonds"); and

21 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2006-07 on June 20,
22 2006 authorized the sale and issuance of \$5,500,000 of Special Tax Refunding Bonds (the "Series 2006
23 Refunding Bonds") to refund the Series 1990 Bonds; and

24 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2006-08 on June 20,
25 2006 amended Resolution No. 90-087 to allow the property owners within the District to prepay the
26 Special Tax obligation of any or all parcels owned by said property owner in connection with the
27 defeasance of the 1990 bonds; and

28 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
Ordinance have been satisfied;

FORM APPROVED COUNTY COUNSEL
BY: Walter A. Gardner 9/30/10 DATE
DALE A. GARDNER

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1 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
2 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
3 for Community Facilities District No. 88-8 ('A' Street - North) of the County of Riverside, in regular
4 session assembled on July 13, 2010, as follows:

5 **Section 1.** Each of the above recitals is true and correct.

6 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2006-07 and the Ordinance, the
7 Special Tax is to be levied up to an aggregate amount of \$600,000 for Fiscal Year 2010-2011 that is to be
8 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
9 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
10 of Riverside (the "Auditor-Controller").

11 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
12 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

13 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
14 costs of the following:

- 15 A. Payment of principal and interest on the outstanding Series 2006 Refunding Bonds;
- 16 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 17 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
18 Nos. 89-397 and CFD 2006-07, the Ordinance, and the Fiscal Agent Agreement pursuant to
19 which the Series 2006 Refunding Bonds were issued.

20 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
21 other purpose.

22 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
23 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
24 CFD in accordance with this Resolution in a space marked "CFD 88-8 ('A' Street - North)" on the
25 equalized secured tax roll for fiscal year 2010-2011.

26 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
27 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
28 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller

1 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
2 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
3 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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6 MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

11 _____
Deputy

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3 **RESOLUTION NO. CFD 2010-05**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-1 (MOUNTAIN COVE) OF**
5 **THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**
6 **AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 89-229 on, June 6, 1989 established Community
10 Facilities District No. 89-1 (Mountain Cove) of the County of Riverside, California (the "CFD"), as
11 modified by the change proceedings approved by the Board, acting *ex-officio* as the Legislative Body of
12 the CFD (the "Legislative Body"), approved on December 19, 2000 by adoption of Resolution No. CFD
13 2000-14, pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5
14 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code
15 (the "Act"); and

16 **WHEREAS**, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of
17 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD
18 were concluded by the Board's adoption of Ordinance No. 680.2 on August 9, 2005, that amended
19 Ordinance No. 680.1, adopted January 9, 2002 and Ordinance No. 680, adopted July 25, 1989
20 (collectively, the "Ordinance"); and

21 **WHEREAS**, the Legislative Body adopted Resolution No. 91-257 on May 14, 1991 to provide for
22 the sale and issuance of \$14,000,000 in Special Tax Improvement Bonds (the "Series 1991 Bonds"); and

23 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2001-01 on January
24 23, 2001 authorized the sale and issuance of \$12,000,000 of Special Tax Refunding Bonds (the "Series
25 2001 Refunding Bonds") to refund the Series 1991 Bonds; and

26 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
27 Ordinance have been satisfied;

28 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body

FORM APPROVED COUNTY COUNSEL
BY Dale A. Gardner 9/30/10 DATE
DALE A. GARDNER

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1 for Community Facilities District No. 89-1 (Mountain Cove) of the County of Riverside, in regular
2 session assembled on July 13, 2010, as follows:

3 **Section 1.** Each of the above recitals is true and correct.

4 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2001-01 and the Ordinance, the
5 Special Tax is to be levied up to an aggregate amount of \$900,000 for Fiscal Year 2010-2011 that is to be
6 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
7 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
8 of Riverside (the "Auditor-Controller").

9 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
10 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

11 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
12 costs of the following:

- 13 A. Payment of principal and interest on the outstanding Series 2001 Refunding Bonds;
- 14 B. Replenishment of the required bond reserve fund, if any, or other reserve funds, if
15 necessary.
- 16 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
17 Nos. 89-229, CFD 2000-14 and CFD 2001-01, the Ordinance, and the Fiscal Agent
18 Agreement pursuant to which the Series 2001 Refunding Bonds were issued.

19 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
20 other purpose.

21 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
22 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
23 CFD in accordance with this Resolution in a space marked "CFD 89-1 (Mountain Cove)" on the
24 equalized secured tax roll for fiscal year 2010-2011.

25 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
26 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
27 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
28 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into

1 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government

2 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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6 MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

11 _____
Deputy

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3 **RESOLUTION NO. CFD 2010-06**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 89-4 OF THE COUNTY OF**
5 **RIVERSIDE AUTHORIZING**
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 91-219 on April 30, 1991, established Community
10 Facilities District No. 89-4 of the County of Riverside, California (the "CFD"), as modified by the change
11 proceedings approved by the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
12 Body"), by adoption of Resolution No. CFD 2005-03 on March 22, 2005, pursuant to the Mello-Roos
13 Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of
14 Part I of Division 2 of Title 5 of the California Government Code (the "Act"); and

15 **WHEREAS**, pursuant to the provisions of the Act, proceedings to amend the Rate and Method of
16 Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD
17 were concluded by the Board's adoption of Ordinance No. 709.1 on March 29, 2005, that amended
18 Ordinance No. 709, adopted June 11, 1991 (collectively, the "Ordinance"); and

19 **WHEREAS**, the Legislative Body adopted Resolution No. 91-636 on December 3, 1991 that was
20 amended by Resolution No. 92-053, adopted on January 21, 1992 to provide for the sale and issuance of
21 \$4,825,000 in Special Tax Improvement Bonds (the "Series 1992 Bonds"); and

22 **WHEREAS**, the Legislative Body by the adoption of Resolution No. CFD 2005-05 on May 17,
23 2005 authorized the sale and issuance of \$4,280,000 in Special Tax Refunding Bonds (the "Series 2005
24 Refunding Bonds") to refund the Series 1992 Bonds; and

25 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
26 Ordinance have been satisfied;

27 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
28 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
for Community Facilities District No. 89-4 of the County of Riverside, in regular session assembled on

FORM APPROVED COUNTY COUNSEL
BY: Dale A. Gardner 6/30/10 DATE
DALE A. GARDNER

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1 July 13, 2010, as follows:

2 **Section 1.** Each of the above recitals is true and correct.

3 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2005-05 and the Ordinance, the
4 Special Tax is to be levied up to an aggregate amount of \$400,000 for Fiscal Year 2010-2011 that is to be
5 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
6 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
7 of Riverside (the "Auditor-Controller").

8 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
9 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

10 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
11 costs of the following:

- 12 A. Payment of principal and interest on the outstanding Series 2005 Refunding Bonds;
- 13 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 14 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
15 Nos. 91-219, CFD 2005-03 and CFD 2005-05, the Ordinance and the Fiscal Agent
16 Agreement pursuant to which the Series 2005 Refunding Bonds were issued.

17 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
18 other purpose.

19 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
20 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
21 CFD in accordance with this Resolution in a space marked "CFD 89-4" on the equalized secured tax roll
22 for fiscal year 2010-2011.

23 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
24 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
25 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
26 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
27 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
28 Code.

1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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6 MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

11 Deputy

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RESOLUTION NO. CFD 2010-07

**RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 03-1 (NEWPORT ROAD) OF
THE COUNTY OF RIVERSIDE AUTHORIZING
THE LEVY AND ENROLLMENT OF A SPECIAL TAX
FOR FISCAL YEAR 2010-2011**

WHEREAS, the Board of Supervisors of the County of Riverside (respectively, the "Board" and the "County") by the adoption of Resolution No. 2003-173 on April 15, 2003, established Community Facilities District No. 03-1 (Newport Road) of the County of Riverside, California (the "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

WHEREAS, pursuant to the provisions of the Act, proceedings to establish the Rate and Method of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the CFD were concluded by the Board's adoption of Ordinance No. 827 on August 26, 2003 (the "Ordinance"); and

WHEREAS, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative Body"), by adoption of Resolution No. CFD 2004-15 on August 10, 2004 authorized the sale and issuance of \$18,000,000 of Special Tax Improvement Bonds (the "Series 2004 Bonds"); and

WHEREAS, all conditions precedent to the levy of the Special Tax in accordance with the Ordinance have been satisfied;

NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED by the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body for Community Facilities District No. 03-1 (Newport Road) of the County of Riverside, in regular session assembled on July 13, 2010, as follows:

Section 1. Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2004-15, and the Ordinance, the Special Tax is to be levied up to an aggregate amount of \$1,800,000 for Fiscal Year 2010-2011 that is to be apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set

FORM APPROVED COUNTY COUNSEL
BY: Dale A. Gardner 6/30/10
DATE

1 forth on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the
2 County of Riverside (the "Auditor-Controller").

3 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
4 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

5 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
6 costs of the following:

- 7 A. Payment of principal and interest on the outstanding Series 2004 Bonds;
- 8 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 9 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
10 Nos. 2003-173 and CFD 2004-15, the Ordinance, and the Fiscal Agent Agreement pursuant
11 to which the Series 2004 Bonds were issued.

12 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
13 other purpose.

14 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
15 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
16 CFD in accordance with this Resolution in a space marked "CFD 03-1 (Newport Road)" on the equalized
17 secured tax roll for fiscal year 2010-2011.

18 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
19 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
20 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
21 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
22 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
23 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

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Deputy

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3 **RESOLUTION NO. CFD 2010-08**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 04-2 (LAKE HILLS CREST)**
5 **OF THE COUNTY OF RIVERSIDE AUTHORIZING THE LEVY**
6 **AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 2005-03 on January 11, 2005 established Community
10 Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, California (the "CFD"),
11 pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5
12 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code
13 (the "Act"); and

14 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method
15 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the
16 CFD were concluded by the Board's adoption of Ordinance No. 834 on January 25, 2005 (the
17 "Ordinance"); and

18 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
19 Body"), adopted Resolution No. CFD 2005-06 on June 28, 2005 to provide for the sale and issuance of
20 \$25,820,000 in Special Tax Bonds (the "Series A 2005 Bonds"); and

21 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
22 Ordinance have been satisfied;

23 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
24 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
25 for Community Facilities District No. 04-2 (Lake Hills Crest) of the County of Riverside, in regular
26 session assembled on July 13, 2010, as follows:

27 **Section 1.** Each of the above recitals is true and correct.

28 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2005-06 and the Ordinance, the
Special Tax is to be levied up to an aggregate amount of \$2,200,000 for Fiscal Year 2010-2011 that is to

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1 be apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set
2 forth on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the
3 County of Riverside (the "Auditor-Controller").

4 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
5 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

6 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
7 costs of the following:

- 8 A. Payment of principal and interest on the outstanding Series A 2005 Bonds;
- 9 B. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
- 10 C. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
11 Nos. 2005-03 and CFD 2005-06, the Ordinance, and the Fiscal Agent Agreement pursuant
12 to which the Series A 2005 Bonds were issued.

13 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
14 other purpose.

15 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
16 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
17 CFD in accordance with this Resolution in a space marked "CFD 04-2 (Lake Hills Crest)" on the
18 equalized secured tax roll for fiscal year 2010-2011.

19 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
20 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
21 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
22 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
23 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
24 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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6 MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

11 Deputy

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3 **RESOLUTION NO. CFD 2010-09**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 05-8 (SCOTT ROAD) OF THE**
5 **COUNTY OF RIVERSIDE AUTHORIZING**
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 2006-092 on April 4, 2006, established Community
10 Facilities District No. 05-8 (Scott Road) of the County of Riverside, California (the "CFD"), pursuant to
11 the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing with
12 Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method
14 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the
15 CFD were concluded by the Board's adoption of Ordinance No. 852 on April 25, 2006 (the "Ordinance");
16 and

17 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
18 Body"), by adoption of Resolution No. CFD 2006-02 on April 4, 2006 authorized the sale and issuance of
19 three series of bonds in an amount not to exceed \$100,000,000 of Special Tax Improvement Bonds (the
20 "Improvement Bonds"); and

21 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
22 Ordinance have been satisfied;

23 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
24 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
25 for Community Facilities District No. 05-8 (Scott Road) of the County of Riverside, in regular session
26 assembled on July 13, 2010, as follows:

27 **Section 1.** Each of the above recitals is true and correct.

28 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2006-02, and the Ordinance, the
Special Tax is to be levied up to an aggregate amount of \$900,000 for Fiscal Year 2010-2011 that is to be

FORM APPROVED COUNTY COUNSEL
BY: DALE A. GARDNER DATE: 6/15/10

1 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
2 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
3 of Riverside (the "Auditor-Controller").

4 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
5 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

6 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
7 costs of the following:

8 **A.** Prior to the issuance of bonds for an improvement phase:

- 9 **1.** Payment of the administrative expenses of the CFD, as provided in the Act,
10 Resolution Nos. 2006-092 and CFD 2006-02, and the Ordinance.
- 11 **2.** Special Tax payments may be applied to the cost of facilities thereby reducing the
12 amount of construction funds required to be financed for each phase of improvements;

13 **B.** Subsequent to the issuance of bonds for an improvement phase:

- 14 **1.** Payment of principal and interest on the Improvement Bonds when issued;
- 15 **2.** Replenishment of the required bond reserve fund, or other reserve funds, if
16 necessary.
- 17 **3.** Payment of the administrative expenses of the CFD, as provided in the Act,
18 Resolution Nos. 2006-092 and CFD 2006-02, and the Ordinance.
- 19 **4.** Special Tax payments may be applied to the cost of facilities thereby reducing the
20 amount of construction funds required to be financed for each phase of improvements.

21 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
22 other purpose.

23 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
24 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
25 CFD in accordance with this Resolution in a space marked "CFD 05-8 (Scott Road)" on the equalized
26 secured tax roll for fiscal year 2010-2011.

27 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
28 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees

1 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
2 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
3 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
Legislative Body of the CFD

ATTEST:
KECIA HARPER-IHEM, Clerk to the Legislative
Body of the CFD

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3 **RESOLUTION NO. CFD 2010-10**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 07-1 (NEWPORT/I-215**
5 **INTERCHANGE) OF THE COUNTY OF RIVERSIDE AUTHORIZING**
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 2008-034 on January 8, 2008, established Community
10 Facilities District No. 07-1 (Newport/I215 Interchange) of the County of Riverside, California (the
11 "CFD"), pursuant to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5
12 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code
13 (the "Act"); and

14 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method
15 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the
16 CFD were concluded by the Board's adoption of Ordinance No. 879 on October 7, 2008 (the
17 "Ordinance"); and

18 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
19 Body"), by adoption of Resolution No. CFD 2008-01 on January 8, 2008 authorized the sale and issuance
20 of bonds in an amount not to exceed \$60,000,000 of Special Tax Improvement Bonds (the "Improvement
21 Bonds"); and

22 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
23 Ordinance have been satisfied;

24 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
25 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
26 for Community Facilities District No. 07-1 (Newport/I215 Interchange) of the County of Riverside, in
27 regular session assembled on July 13, 2010, as follows:

28 **Section 1.** Each of the above recitals is true and correct.

Section 2. Pursuant to the provisions of Resolution No. CFD 2008-01, and the Ordinance, the

FORM APPROVED COUNTY COUNSEL
BY: Dale Gardner 6/30/10
DATE
DALE A. GARDNER

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1 Special Tax is to be levied up to an aggregate amount of \$100,000 for Fiscal Year 2010-2011 that is to be
2 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
3 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
4 of Riverside (the "Auditor-Controller").

5 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
6 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

7 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
8 costs of the following:

9 **A.** Prior to the issuance of bonds for an improvement phase:

10 a. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
11 Nos. 2008-034 and CFD 2008-01, and the Ordinance.

12 b. Special Tax payments may be applied to the cost of facilities thereby reducing the
13 amount of construction funds required to be financed for each phase of improvements;

14 **B.** Subsequent to the issuance of bonds for an improvement phase:

15 a. Payment of principal and interest on the Improvement Bonds when issued;

16 b. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.

17 c. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
18 Nos. 2008-034 and CFD 2008-01, and the Ordinance.

19 d. Special Tax payments may be applied to the cost of facilities thereby reducing the
20 amount of construction funds required to be financed for each phase of improvements.

21 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
22 other purpose.

23 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
24 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
25 CFD in accordance with this Resolution in a space marked "CFD 07-1 (Newport/I215 Interchange)" on
26 the equalized secured tax roll for fiscal year 2010-2011.

27 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
28 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees

1 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller
2 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
3 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
4 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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6 MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
7 Legislative Body of the CFD

8 ATTEST:

9 KECIA HARPER-IHEM, Clerk to the Legislative
10 Body of the CFD

11 Deputy

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3 **RESOLUTION NO. CFD 2010-11**

4 **RESOLUTION OF COMMUNITY FACILITIES DISTRICT NO. 07-2 (CLINTON KEITH) OF**
5 **THE COUNTY OF RIVERSIDE AUTHORIZING**
6 **THE LEVY AND ENROLLMENT OF A SPECIAL TAX**
7 **FOR FISCAL YEAR 2010-2011**

8 **WHEREAS**, the Board of Supervisors of the County of Riverside (respectively, the "Board" and
9 the "County") by the adoption of Resolution No. 2008-286 on June 12, 2008, established Community
10 Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, California (the "CFD"), pursuant
11 to the Mello-Roos Community Facilities District Act of 1982, as amended, Chapter 2.5 (commencing
12 with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code (the "Act"); and

13 **WHEREAS**, pursuant to the provisions of the Act, proceedings to establish the Rate and Method
14 of Apportionment of Special Tax (respectively, the "Rate and Method" and the "Special Tax") for the
15 CFD were concluded by the Board's adoption of Ordinance No. 870 on April 25, 2008 (the "Ordinance");
16 and

17 **WHEREAS**, the Board, acting *ex-officio* as the Legislative Body of the CFD (the "Legislative
18 Body"), by adoption of Resolution No. CFD 2008-04 on June 12, 2008 authorized the sale and issuance of
19 bonds in an amount not to exceed \$60,000,000 of Special Tax Improvement Bonds (the "Improvement
20 Bonds"); and

21 **WHEREAS**, all conditions precedent to the levy of the Special Tax in accordance with the
22 Ordinance have been satisfied;

23 **NOW, THEREFORE, BE IT RESOLVED, FOUND, DETERMINED AND ORDERED** by
24 the Board of Supervisors of the County of Riverside, California, acting *ex-officio* as the Legislative Body
25 for Community Facilities District No. 07-2 (Clinton Keith) of the County of Riverside, in regular session
26 assembled on July 13, 2010, as follows:

27 **Section 1.** Each of the above recitals is true and correct.

28 **Section 2.** Pursuant to the provisions of Resolution No. CFD 2008-04, and the Ordinance, the
Special Tax is to be levied up to an aggregate amount of \$250,000 for Fiscal Year 2010-2011 that is to be

FORM APPROVED COUNTY COUNSEL
BY W. A. Gardner 6/30/10
DATE
DALE A. GARDNER

1 apportioned among the parcels which comprise the CFD consistent with the Rate and Method as set forth
2 on a magnetic tape to be provided by Albert A. Webb Associates to the Auditor-Controller of the County
3 of Riverside (the "Auditor-Controller").

4 **Section 3.** The amount of Special Tax to be levied for fiscal year 2010-2011 does not exceed
5 the amount authorized by the Ordinance and approved by the qualified electors of the CFD.

6 **Section 4.** The proceeds of the Special Tax levy shall be used to pay, in whole or in part, the
7 costs of the following:

8 **A.** Prior to the issuance of bonds for an improvement phase:

- 9 a. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
10 Nos. 2008-286 and CFD 2008-04, and the Ordinance.
11 b. Special Tax payments may be applied to the cost of facilities thereby reducing the
12 amount of construction funds required to be financed for each phase of improvements;

13 **B.** Subsequent to the issuance of bonds for an improvement phase:

- 14 a. Payment of principal and interest on the Improvement Bonds when issued;
15 b. Replenishment of the required bond reserve fund, or other reserve funds, if necessary.
16 c. Payment of the administrative expenses of the CFD, as provided in the Act, Resolution
17 Nos. 2008-286 and CFD 2008-04, and the Ordinance.
18 d. Special Tax payments may be applied to the cost of facilities thereby reducing the
19 amount of construction funds required to be financed for each phase of improvements.

20 The proceeds of the Special Tax levy shall be used as set forth above, and shall not be used for any
21 other purpose.

22 **Section 5.** The Auditor-Controller is hereby directed to enter the levy of the Special Tax for
23 fiscal year 2010-2011 as apportioned pursuant to the Rate and Method on all taxable parcels within the
24 CFD in accordance with this Resolution in a space marked "CFD 07-2 (Clinton Keith)" on the equalized
25 secured tax roll for fiscal year 2010-2011.

26 **Section 6.** The Auditor-Controller shall, at the close of the tax collection period, promptly
27 render to the CFD a detailed report showing the amount of Special Tax, penalties, interest and fees
28 collected, and from which parcels each was collected. Any expenses to be paid to the Auditor-Controller

1 for carrying out the foregoing responsibilities shall be collected in accordance with a contract entered into
2 between the CFD and the Auditor-Controller, pursuant to Section 29304 of the California Government
3 Code.

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1 PASSED and ADOPTED by the Board of Supervisors, acting *ex-officio* as the Legislative Body of the
2 CFD on July 13, 2010.

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MARION ASHLEY, CHAIRMAN
Board of Supervisors, acting *ex officio* as the
Legislative Body of the CFD

ATTEST:
KECIA HARPER-IHEM, Clerk to the Legislative
Body of the CFD

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