

# City of Madera

## Community Facilities District No. 2006-1

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

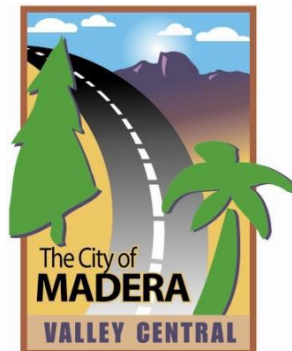
Property Tax Information Line  
T. 866.807.6864

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



# ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2019/20

## CITY OF MADERA COMMUNITY FACILITIES DISTRICT No. 2006-1



### Prepared for

**CITY OF MADERA**  
205 West 4<sup>th</sup> Street  
Madera, CA 93637  
T. (559) 661-5400

### 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

## TABLE OF CONTENTS

This report provides a summary of the financial and administrative information for Community Facilities District No. 2006-1 (“District”) of the City of Madera (“City”) and is organized in the following sections:

### ***INTRODUCTION***

---

- A. FORMATION
- B. BOUNDARIES AND DEVELOPMENT SUMMARY
- C. BONDS
- D. FINANCED FACILITIES

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

---

- A. FISCAL YEAR 2019/20 LEVY AMOUNTS
- B. FISCAL YEAR 2019/20 HANDBILL AMOUNTS

### ***II. FINANCIAL OBLIGATIONS***

---

- A. FISCAL YEAR 2019/20 LEVY COMPONENTS
- B. PREPAYMENT SUMMARY
- C. HISTORICAL BOND CALL SUMMARY

### ***III. DELINQUENCY AND FORECLOSURE STATUS***

---

- A. DELINQUENCY SUMMARY
- B. FORECLOSURE COVENANT
- C. DELINQUENCY MONITORING ACTIONS

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

---

- A. RATE AND METHOD OF APPORTIONMENT
- B. SPECIAL TAX SPREAD
- C. MAXIMUM AND APPLIED SPECIAL TAX RATES
- D. APPLIED SPECIAL TAX PROGRESSION

### ***EXHIBITS***

---

- EXHIBIT A: FISCAL YEAR 2019/20 CHARGE DETAIL REPORT
- EXHIBIT B: DELINQUENCY SUMMARY
- EXHIBIT C: DEBT SERVICE SCHEDULE(S)

## **INTRODUCTION**

---

The information provided in this report is derived primarily from documents developed at the time the District was formed and from data provided by the City or accessed through the City. The information sources include the Rate and Method of apportionment, annual budget, debt service schedule(s), and special tax/assessment delinquency data. The development status, prepayments and historical information were accessed through the City 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**

On September 6, 2006, the City formed the District by the adoption of Resolution No. 06-274. The qualified electors within the District approved the levy of the special tax in accordance with the rate and method of special tax.

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

The District is situated in the City generally west of Road 28, northeast of the Southern Pacific Railroad Company railroad tracks and south of Avenue 14. All of the land within the District is encompassed within the Madera East Olive Avenue Specific Plan, which was adopted by the City in May 2005.

There are currently three hundred and one (301) developed residential properties located within the boundaries of the district which are subject to Special Tax.

### **C. BONDS**

Pursuant to the Fiscal Agreement dated January 1, 2018, the City of Madera issued \$2,452,228 Community Facilities District No. 2006-1 Special Tax Refunding Bonds, Series 2018 (the “Bonds”). The Bonds were issued primarily to refund and defease the previously issued \$2,885,000 Special Tax Bonds, Series 2006 (the “Prior Bonds”). The Prior Bonds were issued primarily to construct and acquire certain public facilities of benefit to the District.

## D. FINANCED FACILITIES

The Bonds have been issued to provide financing for the construction of certain public capital improvements and facilities serving the District. These Improvements include, but are limited to, certain portions of the City infrastructure (including Development Impact Fees, rough grading, street paving, curb, gutter, sidewalks, storm drainage capacity, water system improvement and park and recreation) and City landscaping improvements.

## I. LEVY SUMMARY OVERVIEW

---

### 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 District.

Parcel Count	Charge Amount
301	\$174,911.10

### 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 in Fiscal Year 2019/20 for the District.

Parcel Count	Charge Amount
0	\$0.00

## II. FINANCIAL OBLIGATIONS

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

The following table summarizes the financial obligations of the District.

Uses of Funds	Amount
Principal	\$79,232.00
Interest	88,868.94
Administrative Costs	6,809.22
Adjustments Applied to the Levy – Addition/(Credit)	0.00
<b>Total Charge Amount Levied <sup>(1)</sup></b>	<b>\$174,910.16</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 DISTRICT, PLEASE REFER TO EXHIBIT C (DEBT SERVICE SCHEDULE) OF THIS REPORT.

### B. PREPAYMENT SUMMARY

For Fiscal Year 2018/19, there were no parcels that prepaid their special tax/assessment obligations.

APN	Prepayment Total <sup>(1)</sup>
N/A	\$0.00
<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	\$0.00	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 delinquencies for the most recent fiscal year and the cumulative for all years with delinquencies as of May 10, 2019.

Summary for Most Recent Fiscal Year		Cumulative Summary for All Years with Delinquencies	
\$1,948.66	1.16%	\$2,580.48	0.72%

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

#### B. FORECLOSURE COVENANT

The City hereby covenants with and for the benefit of the Owners of the Bonds that it will, on or before September 1 of each year, review the public records of the County of Madera relating to the collection of the Special Tax in order to determine the amount of the Special Tax collected in the prior Fiscal Year, and on the basis of such review the City will, not later than December 1 of such year, institute foreclosure proceedings as authorized by the law (i) with respect to Developed Property (as defined in the RMA), against all parcels that are delinquent in the payment of such Special Tax by more than the amount of the most recent semi-annual installment of the Special Tax and (ii) with respect to all other Taxable Property (as defined in the RMA), against all parcels that are delinquent in the payment of any amount of such Special Tax, in either case in order to enforce the lien of all such delinquent installments of such Special Tax, and will diligently prosecute and pursue such foreclosure proceedings to judgment and sale; provided, that the City shall not be obligated to enforce the lien of any delinquent installment of the Special Tax for any fiscal year in which the City shall have received one hundred percent (100%) of the amount of such installment from the County of Madera pursuant to the so called “Teeter Plan,” if and to the extent the “Teeter Plan” shall apply to the levy and collection of the Special Taxes.

The Director of Financial Services shall notify legal counsel of any such delinquency of which it is aware, and such legal counsel shall commence, or cause to be commenced, such actions to collect such delinquencies and subsequent foreclosure proceedings in such a manner as such counsel deems appropriate.



### C. DELINQUENCY MONITORING ACTIONS

Willdan Financial Services has taken the initial steps toward foreclosure proceedings or reducing delinquencies by performing the following Delinquency Monitoring Actions during Fiscal Year 2018/19.

Action(s)	Date Performed	Number of Parcels
Reminder Letters	May 31, 2019	5

## IV. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT

---

The methodology employed to calculate and apportion the special tax is in accordance with the document entitled First Amended 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 City’s special tax administrator Willdan Financial Services.

### A. RATE AND METHOD OF APPORTIONMENT

Pursuant to Section F of the First Amended Rate of Method of Apportionment of the Special Tax, commencing with Fiscal Year 2006/07 and for each subsequent Fiscal Year, the City Council shall levy Special Taxes on all Taxable Property within CFD No. 2006-1 until the total amount of Special Taxes levied equals the Special Tax Requirement in accordance with the following steps:

**Step One:** Special Tax shall be levied Proportionately on each Assessor’s Parcel of Developed Residential Property within CFD No. 2006-1 up to 100% of the applicable Assigned Special Tax for such Fiscal Year.

**Step Two:** If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor’s Parcel of Undeveloped Property within CFD No. 2006-1, up to 100% of the Assigned Special Tax applicable to each such Assessor’s Parcel as needed to satisfy the Special Tax Requirement.

*(FOR DETAILED INFORMATION OF THE SPECIAL TAX REQUIREMENT, PLEASE REFER TO SECTION (II) FINANCIAL OBLIGATIONS ABOVE).*



### B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels in each land use classification as well as the Applied Special Tax Rate for each classification.

Land Use Classification	No. of Parcels	2019/20 Applied Special Tax Rate per Unit	2019/20 Dollars Levied
1 – Residential	301	\$581.10	\$174,911.10
<b>Total</b>	<b>301</b>		<b>\$174,911.10</b>

### 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.

Land Use Classification	2019/20 Maximum Assigned Special Tax Rate per Unit <sup>(1)</sup>	2019/20 Applied Special Tax Rate per Unit	Percent of Maximum
1 – Residential	\$776.16	\$581.10	74.87%

(1) Based on the Rate and Method of Apportionment, the maximum assigned special tax rates have been escalated by two percent (2.00%) over the prior fiscal year.

### 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.

Land Use Classification	2019/20 Applied Special Tax Rate per Unit	2018/19 Applied Special Tax Rate per Unit	Percent Change from 2018/19
1 – Residential	\$581.10	\$556.76	4.37%

## ***EXHIBIT A***

---

### ***CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2006-1***

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

**City of Madera**  
**Community Facilities District No. 2006-1**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Land Assessed Value	Structure Assessed Value	Total Assessed Value	Max Tax	2019/20 Charge
011-340-004-000	905 KNOX RD	\$580,945	\$0	\$580,945	\$776.16	\$581.10
011-341-001-000	803 KIWI ST	33,777	141,059	174,836	776.16	581.10
011-341-002-000	813 KIWI ST	36,967	153,158	190,125	776.16	581.10
011-341-003-000	823 KIWI ST	27,595	110,389	137,984	776.16	581.10
011-341-004-000	833 KIWI ST	27,595	112,043	139,638	776.16	581.10
011-341-005-000	843 KIWI ST	37,706	177,764	215,470	776.16	581.10
011-341-006-000	853 KIWI ST	32,319	168,067	200,386	776.16	581.10
011-341-007-000	863 KIWI ST	39,523	147,910	187,433	776.16	581.10
011-341-008-000	873 KIWI ST	31,687	186,957	218,644	776.16	581.10
011-341-009-000	883 KIWI ST	80,804	184,700	265,504	776.16	581.10
011-341-010-000	893 KIWI ST	30,000	210,000	240,000	776.16	581.10
011-341-011-000	903 KIWI ST	45,267	132,413	177,680	776.16	581.10
011-341-012-000	913 KIWI ST	33,777	136,242	170,019	776.16	581.10
011-341-013-000	923 KIWI ST	36,414	193,514	229,928	776.16	581.10
011-341-014-000	933 KIWI ST	26,492	110,389	136,881	776.16	581.10
011-341-015-000	943 KIWI ST	45,376	123,653	169,029	776.16	581.10
011-341-016-000	1466 GRAPE ST	30,600	181,560	212,160	776.16	581.10
011-341-017-000	1456 GRAPE ST	30,600	198,900	229,500	776.16	581.10
011-341-018-000	1446 GRAPE ST	45,376	130,459	175,835	776.16	581.10
011-341-019-000	1436 GRAPE ST	27,054	132,033	159,087	776.16	581.10
011-341-020-000	1036 PAPAYA ST	45,037	123,855	168,892	776.16	581.10
011-341-021-000	1026 PAPAYA ST	36,967	166,889	203,856	776.16	581.10
011-341-022-000	1016 PAPAYA ST	21,643	114,718	136,361	776.16	581.10
011-341-023-000	1006 PAPAYA ST	33,777	135,115	168,892	776.16	581.10
011-341-024-000	996 PAPAYA ST	35,700	178,500	214,200	776.16	581.10
011-341-025-000	986 PAPAYA ST	36,414	182,070	218,484	776.16	581.10
011-341-026-000	976 PAPAYA ST	33,115	86,103	119,218	776.16	581.10
011-341-027-000	966 PAPAYA ST	33,777	146,376	180,153	776.16	581.10
011-341-028-000	956 PAPAYA ST	38,634	110,389	149,023	776.16	581.10
011-341-029-000	946 PAPAYA ST	30,600	198,390	228,990	776.16	581.10
011-341-030-000	936 PAPAYA ST	67,888	168,848	236,736	776.16	581.10
011-341-031-000	926 PAPAYA ST	70,971	234,519	305,490	776.16	581.10
011-341-032-000	916 PAPAYA ST	30,600	190,740	221,340	776.16	581.10
011-341-033-000	906 PAPAYA ST	75,768	134,718	210,486	776.16	581.10
011-341-034-000	896 PAPAYA ST	70,759	125,505	196,264	776.16	581.10
011-341-035-000	886 PAPAYA ST	33,777	84,447	118,224	776.16	581.10
011-341-036-000	876 PAPAYA ST	22,075	120,324	142,399	776.16	581.10
011-341-037-000	866 PAPAYA ST	39,703	137,265	176,968	776.16	581.10
011-341-038-000	856 PAPAYA ST	39,703	108,904	148,607	776.16	581.10
011-341-039-000	846 PAPAYA ST	57,745	111,718	169,463	776.16	581.10
011-341-040-000	836 PAPAYA ST	34,030	136,132	170,162	776.16	581.10
011-341-041-000	826 PAPAYA ST	70,971	168,128	239,099	776.16	581.10
011-341-042-000	816 PAPAYA ST	32,319	154,062	186,381	776.16	581.10
011-341-043-000	806 PAPAYA ST	91,164	110,535	201,699	776.16	581.10
011-342-001-000	807 PAPAYA ST	56,584	147,013	203,597	776.16	581.10
011-342-002-000	817 PAPAYA ST	80,804	137,947	218,751	776.16	581.10
011-342-003-000	827 PAPAYA ST	45,376	113,442	158,818	776.16	581.10
011-342-004-000	837 PAPAYA ST	36,967	163,720	200,687	776.16	581.10
011-342-005-000	847 PAPAYA ST	59,521	163,620	223,141	776.16	581.10
011-342-006-000	857 PAPAYA ST	35,000	175,000	210,000	776.16	581.10
011-342-007-000	867 PAPAYA ST	64,880	123,216	188,096	776.16	581.10

**City of Madera**  
**Community Facilities District No. 2006-1**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Land Assessed Value	Structure Assessed Value	Total Assessed Value	Max Tax	2019/20 Charge
011-342-008-000	887 PAPAYA ST	27,595	110,389	137,984	776.16	581.10
011-342-009-000	897 PAPAYA ST	69,849	127,251	197,100	776.16	581.10
011-342-010-000	907 PAPAYA ST	30,000	200,000	230,000	776.16	581.10
011-342-011-000	917 PAPAYA ST	80,804	146,029	226,833	776.16	581.10
011-342-012-000	927 PAPAYA ST	36,902	108,225	145,127	776.16	581.10
011-342-013-000	937 PAPAYA ST	36,967	169,001	205,968	776.16	581.10
011-342-014-000	947 PAPAYA ST	27,595	112,596	140,191	776.16	581.10
011-342-015-000	957 PAPAYA ST	35,700	178,500	214,200	776.16	581.10
011-342-016-000	967 PAPAYA ST	70,846	119,987	190,833	776.16	581.10
011-342-017-000	977 PAPAYA ST	38,634	117,565	156,199	776.16	581.10
011-342-018-000	987 PAPAYA ST	30,600	191,760	222,360	776.16	581.10
011-342-019-000	997 PAPAYA ST	45,376	124,786	170,162	776.16	581.10
011-342-020-000	1007 PAPAYA ST	33,115	151,012	184,127	776.16	581.10
011-342-021-000	1465 GRAPE ST	27,054	124,458	151,512	776.16	581.10
011-342-022-000	922 KIWI ST	39,703	130,459	170,162	776.16	581.10
011-342-023-000	912 KIWI ST	62,021	122,078	184,099	776.16	581.10
011-342-024-000	902 KIWI ST	73,824	119,121	192,945	776.16	581.10
011-342-025-000	924 PEAR ST	67,902	78,089	145,991	776.16	581.10
011-342-026-000	914 PEAR ST	37,800	189,000	226,800	776.16	581.10
011-342-027-000	904 PEAR ST	45,037	154,257	199,294	776.16	581.10
011-342-028-000	894 PEAR ST	33,115	93,829	126,944	776.16	581.10
011-342-029-000	884 PEAR ST	22,075	104,868	126,943	776.16	581.10
011-342-030-000	874 PEAR ST	26,932	134,669	161,601	776.16	581.10
011-342-031-000	864 PEAR ST	36,414	150,858	187,272	776.16	581.10
011-342-032-000	854 PEAR ST	80,119	185,083	265,202	776.16	581.10
011-342-033-000	844 PEAR ST	33,777	101,338	135,115	776.16	581.10
011-342-034-000	834 PEAR ST	76,669	159,661	236,330	776.16	581.10
011-342-035-000	824 PEAR ST	65,220	178,155	243,375	776.16	581.10
011-342-036-000	814 PEAR ST	36,967	163,192	200,159	776.16	581.10
011-342-037-000	804 PEAR ST	75,768	181,175	256,943	776.16	581.10
011-342-038-000	825 PEAR ST	36,414	182,070	218,484	776.16	581.10
011-342-039-000	845 PEAR CT	31,212	182,070	213,282	776.16	581.10
011-342-040-000	855 PEAR CT	67,902	166,029	233,931	776.16	581.10
011-342-041-000	865 PEAR CT	73,671	214,477	288,148	776.16	581.10
011-342-042-000	875 PEAR CT	35,700	188,700	224,400	776.16	581.10
011-342-043-000	885 PEAR CT	26,932	188,538	215,470	776.16	581.10
011-342-044-000	905 PEAR ST	88,384	169,943	258,327	776.16	581.10
011-342-045-000	882 KIWI ST	86,096	165,550	251,646	776.16	581.10
011-342-046-000	872 KIWI ST	35,700	157,080	192,780	776.16	581.10
011-342-047-000	862 KIWI ST	33,777	139,957	173,734	776.16	581.10
011-342-048-000	852 KIWI ST	31,212	152,938	184,150	776.16	581.10
011-342-049-000	842 KIWI ST	35,000	194,000	229,000	776.16	581.10
011-342-050-000	832 KIWI ST	33,777	109,217	142,994	776.16	581.10
011-342-051-000	822 KIWI ST	33,777	129,935	163,712	776.16	581.10
011-342-052-000	812 KIWI ST	33,115	120,876	153,991	776.16	581.10
011-342-053-000	802 KIWI ST	33,777	131,174	164,951	776.16	581.10
011-342-054-000	1468 E ALMOND AVE	64,327	116,683	181,010	776.16	581.10
011-342-055-000	1458 E ALMOND AVE	32,466	161,254	193,720	776.16	581.10
011-342-056-000	1448 E ALMOND AVE	37,876	151,189	189,065	776.16	581.10
011-342-057-000	1438 E ALMOND AVE	26,932	205,668	232,600	776.16	581.10
011-342-058-000	1428 E ALMOND AVE	26,932	180,781	207,713	776.16	581.10

**City of Madera**  
**Community Facilities District No. 2006-1**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Land Assessed Value	Structure Assessed Value	Total Assessed Value	Max Tax	2019/20 Charge
011-342-059-000	1418 E ALMOND AVE	30,000	170,000	200,000	776.16	581.10
011-342-060-000	1408 E ALMOND AVE	35,700	185,640	221,340	776.16	581.10
011-350-001-000	1292 PEACH CT	37,706	186,491	224,197	776.16	581.10
011-350-002-000	1282 PEACH CT	37,706	137,900	175,606	776.16	581.10
011-350-003-000	1275 NECTARINE ST	27,054	156,061	183,115	776.16	581.10
011-350-004-000	1265 NECTARINE ST	21,643	158,656	180,299	776.16	581.10
011-350-005-000	1255 NECTARINE ST	26,405	190,443	216,848	776.16	581.10
011-350-006-000	1245 NECTARINE ST	26,932	200,282	227,214	776.16	581.10
011-350-007-000	681 PEACH ST	32,319	163,974	196,293	776.16	581.10
011-350-008-000	1222 PEACH CT	27,054	185,753	212,807	776.16	581.10
011-350-009-000	1232 PEACH CT	26,932	190,693	217,625	776.16	581.10
011-350-010-000	1242 PEACH CT	26,932	188,516	215,448	776.16	581.10
011-350-011-000	1252 PEACH CT	36,967	163,086	200,053	776.16	581.10
011-350-012-000	1262 PEACH CT	26,932	194,894	221,826	776.16	581.10
011-350-013-000	1272 PEACH CT	32,319	186,275	218,594	776.16	581.10
011-350-014-000	1291 PEACH CT	32,319	179,380	211,699	776.16	581.10
011-350-015-000	1281 PEACH CT	37,706	163,327	201,033	776.16	581.10
011-350-016-000	1271 PEACH CT	21,643	186,472	208,115	776.16	581.10
011-350-017-000	1261 PEACH CT	36,967	160,868	197,835	776.16	581.10
011-350-018-000	1251 PEACH CT	37,706	203,621	241,327	776.16	581.10
011-350-019-000	1241 PEACH CT	26,932	203,836	230,768	776.16	581.10
011-350-020-000	1231 PEACH CT	26,932	193,602	220,534	776.16	581.10
011-350-021-000	1221 PEACH CT	26,932	194,572	221,504	776.16	581.10
011-350-022-000	1211 PEACH CT	26,932	207,932	234,864	776.16	581.10
011-350-023-000	1201 PEACH CT	37,706	226,999	264,705	776.16	581.10
011-350-024-000	1208 CHERRY ST	31,687	163,192	194,879	776.16	581.10
011-350-025-000	1218 CHERRY ST	32,319	208,897	241,216	776.16	581.10
011-350-026-000	1228 CHERRY ST	26,932	203,083	230,015	776.16	581.10
011-350-027-000	1238 CHERRY ST	36,967	175,550	212,517	776.16	581.10
011-350-028-000	1248 CHERRY ST	26,405	177,979	204,384	776.16	581.10
011-350-029-000	1258 CHERRY ST	26,932	205,668	232,600	776.16	581.10
011-350-030-000	1268 CHERRY ST	36,967	169,534	206,501	776.16	581.10
011-350-031-000	1278 CHERRY ST	26,932	216,657	243,589	776.16	581.10
011-350-032-000	1288 CHERRY ST	36,967	147,030	183,997	776.16	581.10
011-350-033-000	1298 CHERRY ST	37,706	210,301	248,007	776.16	581.10
011-350-034-000	336 S KNOX ST	36,967	197,943	234,910	776.16	581.10
011-350-035-000	356 S KNOX ST	32,319	134,346	166,665	776.16	581.10
011-350-036-000	376 S KNOX ST	35,700	188,700	224,400	776.16	581.10
011-350-037-000	396 S KNOX ST	36,967	166,889	203,856	776.16	581.10
011-350-038-000	406 S KNOX ST	36,967	153,580	190,547	776.16	581.10
011-350-039-000	426 S KNOX ST	36,967	168,156	205,123	776.16	581.10
011-350-040-000	446 S KNOX ST	31,687	142,172	173,859	776.16	581.10
011-350-041-000	466 S KNOX ST	31,687	151,361	183,048	776.16	581.10
011-350-042-000	486 S KNOX ST	32,319	156,971	189,290	776.16	581.10
011-350-043-000	1297 CHERRY ST	37,706	219,889	257,595	776.16	581.10
011-350-044-000	1287 CHERRY ST	36,967	163,720	200,687	776.16	581.10
011-350-045-000	1277 CHERRY ST	26,405	207,765	234,170	776.16	581.10
011-350-046-000	1267 CHERRY ST	36,967	166,783	203,750	776.16	581.10
011-350-047-000	1257 CHERRY ST	36,967	166,467	203,434	776.16	581.10
011-350-048-000	1247 CHERRY ST	36,967	147,876	184,843	776.16	581.10
011-350-049-000	1237 CHERRY ST	36,967	182,733	219,700	776.16	581.10

**City of Madera**  
**Community Facilities District No. 2006-1**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Land Assessed Value	Structure Assessed Value	Total Assessed Value	Max Tax	2019/20 Charge
011-350-050-000	1227 CHERRY ST	36,967	163,720	200,687	776.16	581.10
011-350-051-000	1217 CHERRY ST	37,706	151,584	189,290	776.16	581.10
011-350-052-000	1207 CHERRY ST	32,319	231,524	263,843	776.16	581.10
011-350-053-000	1197 CHERRY ST	26,932	212,995	239,927	776.16	581.10
011-350-054-000	1187 CHERRY ST	32,319	177,979	210,298	776.16	581.10
011-350-055-000	504 PEACH ST	37,706	180,996	218,702	776.16	581.10
011-350-056-000	524 PEACH ST	31,687	144,707	176,394	776.16	581.10
011-350-057-000	544 PEACH ST	27,054	158,656	185,710	776.16	581.10
011-350-058-000	564 PEACH ST	32,466	183,722	216,188	776.16	581.10
011-350-059-000	584 PEACH ST	36,414	176,868	213,282	776.16	581.10
011-350-060-000	604 PEACH ST	36,414	188,312	224,726	776.16	581.10
011-350-061-000	624 PEACH ST	32,466	164,934	197,400	776.16	581.10
011-350-062-000	644 PEACH ST	32,466	140,260	172,726	776.16	581.10
011-350-063-000	664 PEACH ST	37,706	148,136	185,842	776.16	581.10
011-350-068-000	684 PEACH ST	36,967	163,297	200,264	776.16	581.10
011-351-001-000	649 PEAR ST	77,930	151,685	229,615	776.16	581.10
011-351-002-000	629 PEAR ST	69,259	168,539	237,798	776.16	581.10
011-351-003-000	609 PEAR ST	67,902	163,877	231,779	776.16	581.10
011-351-004-000	589 PEAR ST	35,700	196,554	232,254	776.16	581.10
011-351-005-000	569 PEAR ST	45,037	94,580	139,617	776.16	581.10
011-351-006-000	549 PEAR ST	31,212	169,585	200,797	776.16	581.10
011-351-007-000	529 PEAR ST	31,212	181,019	212,231	776.16	581.10
011-351-008-000	519 PEAR ST	31,687	185,796	217,483	776.16	581.10
011-351-009-000	509 PEAR ST	42,250	169,001	211,251	776.16	581.10
011-351-010-000	1427 APPLE ST	43,287	135,064	178,351	776.16	581.10
011-351-011-000	1417 APPLE ST	45,037	95,142	140,179	776.16	581.10
011-351-012-000	1407 APPLE ST	45,037	101,673	146,710	776.16	581.10
011-351-013-000	1397 APPLE ST	41,616	149,532	191,148	776.16	581.10
011-351-014-000	1387 APPLE ST	35,700	129,540	165,240	776.16	581.10
011-351-015-000	516 PEAR ST	31,212	192,474	223,686	776.16	581.10
011-351-016-000	536 PEAR ST	33,115	135,779	168,894	776.16	581.10
011-351-017-000	556 PEAR ST	33,777	150,418	184,195	776.16	581.10
011-351-018-000	576 PEAR ST	33,777	173,060	206,837	776.16	581.10
011-351-019-000	596 PEAR ST	92,348	175,467	267,815	776.16	581.10
011-351-020-000	616 PEAR ST	31,212	166,464	197,676	776.16	581.10
011-351-021-000	636 PEAR ST	40,000	185,000	225,000	776.16	581.10
011-351-022-000	656 PEAR ST	92,348	185,740	278,088	776.16	581.10
011-351-023-000	676 PEAR ST	32,466	158,224	190,690	776.16	581.10
011-351-024-000	696 PEAR ST	26,932	178,087	205,019	776.16	581.10
011-351-025-000	716 PEAR ST	37,706	182,074	219,780	776.16	581.10
011-351-026-000	736 PEAR ST	31,687	163,720	195,407	776.16	581.10
011-351-027-000	756 PEAR ST	31,687	167,945	199,632	776.16	581.10
011-351-028-000	776 PEAR ST	36,967	196,781	233,748	776.16	581.10
011-351-029-000	796 PEAR ST	31,687	171,008	202,695	776.16	581.10
011-351-030-000	713 HACIENDA ST	33,115	139,572	172,687	776.16	581.10
011-351-031-000	693 HACIENDA ST	31,687	153,158	184,845	776.16	581.10
011-351-032-000	673 HACIENDA ST	27,595	116,018	143,613	776.16	581.10
011-351-033-000	653 HACIENDA ST	31,212	150,858	182,070	776.16	581.10
011-351-034-000	633 HACIENDA ST	33,115	135,779	168,894	776.16	581.10
011-351-035-000	613 HACIENDA ST	36,414	149,817	186,231	776.16	581.10
011-351-036-000	593 HACIENDA ST	33,115	140,855	173,970	776.16	581.10



**City of Madera**  
**Community Facilities District No. 2006-1**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Land Assessed Value	Structure Assessed Value	Total Assessed Value	Max Tax	2019/20 Charge
011-351-037-000	573 HACIENDA ST	33,115	132,466	165,581	776.16	581.10
011-351-038-000	553 HACIENDA ST	33,115	131,027	164,142	776.16	581.10
011-351-039-000	533 HACIENDA ST	36,967	158,438	195,405	776.16	581.10
011-351-040-000	513 HACIENDA ST	33,115	134,722	167,837	776.16	581.10
011-351-041-000	1367 APPLE CT	45,037	107,867	152,904	776.16	581.10
011-351-042-000	1357 APPLE CT	45,037	104,488	149,525	776.16	581.10
011-351-043-000	1347 APPLE CT	45,037	123,855	168,892	776.16	581.10
011-351-044-000	1337 APPLE CT	45,037	111,245	156,282	776.16	581.10
011-351-045-000	1327 APPLE CT	45,037	126,783	171,820	776.16	581.10
011-351-046-000	1317 APPLE CT	36,414	182,070	218,484	776.16	581.10
011-351-047-000	1307 APPLE CT	30,000	207,000	237,000	776.16	581.10
011-351-048-000	1308 APPLE CT	33,777	131,737	165,514	776.16	581.10
011-351-049-000	1318 APPLE CT	22,075	155,207	177,282	776.16	581.10
011-351-050-000	1328 APPLE CT	31,687	149,988	181,675	776.16	581.10
011-351-051-000	1338 APPLE CT	33,777	114,510	148,287	776.16	581.10
011-351-052-000	1348 APPLE CT	36,414	189,873	226,287	776.16	581.10
011-351-053-000	1358 APPLE CT	33,777	170,021	203,798	776.16	581.10
011-351-054-000	1368 APPLE CT	33,777	150,879	184,656	776.16	581.10
011-351-060-000	1321 POMEGRANATE ST	37,706	152,984	190,690	776.16	581.10
011-351-061-000	1311 POMEGRANATE ST	37,876	112,877	150,753	776.16	581.10
011-351-062-000	1301 POMEGRANATE ST	27,054	143,613	170,667	776.16	581.10
011-351-063-000	602 HACIENDA ST	35,700	207,060	242,760	776.16	581.10
011-351-064-000	622 HACIENDA ST	35,000	187,500	222,500	776.16	581.10
011-351-065-000	642 HACIENDA ST	21,643	162,012	183,655	776.16	581.10
011-351-066-000	662 HACIENDA ST	31,212	176,868	208,080	776.16	581.10
011-351-067-000	682 HACIENDA ST	31,687	149,988	181,675	776.16	581.10
011-351-068-000	702 HACIENDA ST	55,193	132,466	187,659	776.16	581.10
011-351-069-000	711 PERSIMMON ST	31,212	176,868	208,080	776.16	581.10
011-351-070-000	691 PERSIMMON ST	40,800	188,700	229,500	776.16	581.10
011-351-071-000	671 PERSIMMON ST	32,466	150,539	183,005	776.16	581.10
011-351-072-000	651 PERSIMMON ST	27,054	141,016	168,070	776.16	581.10
011-351-073-000	631 PERSIMMON ST	36,414	166,464	202,878	776.16	581.10
011-351-074-000	611 PERSIMMON ST	42,250	181,677	223,927	776.16	581.10
011-351-075-000	1312 POMEGRANATE ST	30,908	143,505	174,413	776.16	581.10
011-351-076-000	1302 POMEGRANATE ST	38,634	158,959	197,593	776.16	581.10
011-351-077-000	658 PERSIMMON ST	44,153	130,593	174,746	776.16	581.10
011-351-078-000	678 PERSIMMON ST	33,115	143,595	176,710	776.16	581.10
011-351-079-000	698 PERSIMMON ST	34,660	143,505	178,165	776.16	581.10
011-351-080-000	718 PERSIMMON ST	27,595	167,791	195,386	776.16	581.10
011-351-086-000	NO SITUS AVAILABLE	21,643	158,874	180,517	776.16	581.10
011-352-001-000	789 PEAR ST	32,466	152,704	185,170	776.16	581.10
011-352-002-000	769 PEAR ST	36,414	197,676	234,090	776.16	581.10
011-352-003-000	749 PEAR ST	31,687	155,269	186,956	776.16	581.10
011-352-004-000	729 PEAR ST	32,466	144,559	177,025	776.16	581.10
011-352-005-000	709 PEAR ST	32,466	151,081	183,547	776.16	581.10
011-352-006-000	689 PEAR ST	37,706	164,835	202,541	776.16	581.10
011-352-007-000	692 BLUEBERRY LN	70,819	154,917	225,736	776.16	581.10
011-352-008-000	712 BLUEBERRY LN	76,734	156,465	233,199	776.16	581.10
011-352-009-000	732 BLUEBERRY LN	68,677	193,590	262,267	776.16	581.10
011-352-010-000	752 BLUEBERRY LN	31,212	197,676	228,888	776.16	581.10
011-352-011-000	772 BLUEBERRY LN	31,687	205,970	237,657	776.16	581.10



**City of Madera**  
**Community Facilities District No. 2006-1**  
**Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Land Assessed Value	Structure Assessed Value	Total Assessed Value	Max Tax	2019/20 Charge
011-352-012-000	792 BLUEBERRY LN	73,824	152,318	226,142	776.16	581.10
011-352-013-000	797 BLUEBERRY LN	80,804	138,986	219,790	776.16	581.10
011-352-014-000	777 BLUEBERRY LN	80,804	173,158	253,962	776.16	581.10
011-352-015-000	757 BLUEBERRY LN	32,319	107,736	140,055	776.16	581.10
011-352-016-000	737 BLUEBERRY LN	85,143	124,070	209,213	776.16	581.10
011-352-017-000	717 BLUEBERRY LN	35,700	193,800	229,500	776.16	581.10
011-352-018-000	697 BLUEBERRY LN	92,348	160,459	252,807	776.16	581.10
011-352-019-000	694 KIWI ST	32,466	168,072	200,538	776.16	581.10
011-352-020-000	714 KIWI ST	27,595	135,006	162,601	776.16	581.10
011-352-021-000	734 KIWI ST	36,967	216,533	253,500	776.16	581.10
011-352-022-000	754 KIWI ST	36,967	196,464	233,431	776.16	581.10
011-352-023-000	774 KIWI ST	31,687	187,381	219,068	776.16	581.10
011-352-024-000	794 KIWI ST	42,250	158,649	200,899	776.16	581.10
011-352-025-000	791 KIWI ST	36,967	166,467	203,434	776.16	581.10
011-352-026-000	771 KIWI ST	36,967	153,685	190,652	776.16	581.10
011-352-027-000	761 KIWI ST	26,405	216,956	243,361	776.16	581.10
011-352-028-000	751 KIWI ST	36,967	155,903	192,870	776.16	581.10
011-352-029-000	731 KIWI ST	36,967	169,221	206,188	776.16	581.10
011-352-030-000	711 KIWI ST	36,967	143,651	180,618	776.16	581.10
011-352-031-000	691 KIWI ST	36,967	155,375	192,342	776.16	581.10
011-352-032-000	671 KIWI ST	36,967	173,438	210,405	776.16	581.10
011-352-033-000	1498 MANDARIN ST	42,250	161,290	203,540	776.16	581.10
011-352-034-000	1488 MANDARIN ST	31,687	142,489	174,176	776.16	581.10
011-352-035-000	1478 MANDARIN ST	36,967	166,148	203,115	776.16	581.10
011-352-036-000	1468 MANDARIN ST	36,967	178,719	215,686	776.16	581.10
011-352-037-000	1458 MANDARIN ST	36,967	159,812	196,779	776.16	581.10
011-352-038-000	1448 MANDARIN ST	36,967	150,306	187,273	776.16	581.10
011-352-039-000	1438 MANDARIN ST	36,967	165,515	202,482	776.16	581.10
011-352-040-000	1428 MANDARIN ST	36,967	163,720	200,687	776.16	581.10
011-352-041-000	1418 MANDARIN ST	37,706	189,291	226,997	776.16	581.10
011-353-001-000	738 PERSIMMON ST	33,115	125,290	158,405	776.16	581.10
011-353-002-000	758 PERSIMMON ST	27,595	149,798	177,393	776.16	581.10
011-353-003-000	778 PERSIMMON ST	27,595	166,826	194,421	776.16	581.10
011-353-004-000	1306 COCONUT ST	48,569	138,415	186,984	776.16	581.10
011-353-005-000	1316 COCONUT ST	27,054	173,160	200,214	776.16	581.10
011-353-006-000	1326 COCONUT ST	22,075	163,375	185,450	776.16	581.10
011-353-007-000	1336 COCONUT ST	27,054	176,189	203,243	776.16	581.10
011-353-008-000	1346 COCONUT ST	55,193	135,516	190,709	776.16	581.10
011-353-009-000	1356 COCONUT ST	44,153	102,440	146,593	776.16	581.10
011-353-010-000	773 HACIENDA ST	36,414	161,262	197,676	776.16	581.10
011-353-011-000	753 HACIENDA ST	36,967	155,903	192,870	776.16	581.10
011-353-012-000	733 HACIENDA ST	27,054	129,869	156,923	776.16	581.10
011-353-013-000	722 HACIENDA ST	32,319	132,515	164,834	776.16	581.10
011-353-014-000	742 HACIENDA ST	33,115	161,719	194,834	776.16	581.10
011-353-015-000	751 PERSIMMON ST	36,414	197,676	234,090	776.16	581.10
011-353-016-000	731 PERSIMMON ST	36,414	140,454	176,868	776.16	581.10
<b>Total:</b>		<b>\$12,437,944</b>	<b>\$47,708,425</b>	<b>\$60,146,369</b>	<b>\$233,624.16</b>	<b>\$174,911.10</b>
<b>Parcel Count:</b>						<b>301</b>

## ***EXHIBIT B***

---

***CITY OF MADERA COMMUNITY FACILITIES DISTRICT NO. 2006-1***

***Delinquency Summary***

# DELINQUENCY SUMMARY BY DISTRICT

## City of Madera

### Community Facilities District No. 2006-1

DUE DATE	DOLLARS LEVIED	DOLLARS DELINQUENT	% DOLLARS DELINQUENT	PARCELS LEVIED	PARCELS DELINQUENT	DATA DATE
2017/18-1	\$94,773.00	\$0.00	0.00%	300	0	05/23/2018
2017/18-2	\$94,773.00	\$631.82	0.67%	300	2	05/23/2018
2018/19-1	\$83,792.38	\$556.76	0.66%	301	2	05/10/2019
2018/19-2	\$83,792.38	\$1,391.90	1.66%	301	5	05/10/2019
<b>TOTAL</b>	<b>\$357,130.76</b>	<b>\$2,580.48</b>	<b>0.72%</b>			

## ***EXHIBIT C***

---

***CITY OF MADERA***

***SPECIAL TAX REFUNDING BONDS, SERIES 2018***

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

**City of Madera**  
**Community Facilities District No. 2006-1**  
**ORIGINAL DEBT SERVICE SCHEDULE**

**Dated Date:** 1/25/2018  
**First Coupon:** 3/1/2018  
**First Maturity:** 9/1/2018

Payment Due	Interest Rate	Bond Call	Called Amount	Principal Due	Interest Due	Semi-Annual Payment	Total Annual
3/1/2018					\$9,392.03	\$9,392.03	
9/1/2018	3.83000%			62,612.00	46,960.17	109,572.17	118,964.20
3/1/2019					45,761.15	45,761.15	
9/1/2019	3.83000%			69,278.00	45,761.15	115,039.15	160,800.30
3/1/2020					44,434.47	44,434.47	
9/1/2020	3.83000%			79,232.00	44,434.47	123,666.47	168,100.94
3/1/2021					42,917.18	42,917.18	
9/1/2021	3.83000%			84,046.00	42,917.18	126,963.18	169,880.36
3/1/2022					41,307.70	41,307.70	
9/1/2022	3.83000%			88,740.00	41,307.70	130,047.70	171,355.40
3/1/2023					39,608.33	39,608.33	
9/1/2023	3.83000%			98,299.00	39,608.33	137,907.33	177,515.66
3/1/2024					37,725.90	37,725.90	
9/1/2024	3.83000%			107,744.00	37,725.90	145,469.90	183,195.80
3/1/2025					35,662.60	35,662.60	
9/1/2025	3.83000%			117,070.00	35,662.60	152,732.60	188,395.20
3/1/2026					33,420.71	33,420.71	
9/1/2026	3.83000%			121,274.00	33,420.71	154,694.71	188,115.42
3/1/2027					31,098.32	31,098.32	
9/1/2027	3.83000%			130,399.00	31,098.32	161,497.32	192,595.64
3/1/2028					28,601.18	28,601.18	
9/1/2028	3.83000%			144,143.00	28,601.18	172,744.18	201,345.36
3/1/2029					25,840.84	25,840.84	
9/1/2029	3.83000%			152,664.00	25,840.84	178,504.84	204,345.68
3/1/2030					22,917.32	22,917.32	
9/1/2030	3.83000%			161,011.00	22,917.32	183,928.32	206,845.64
3/1/2031					19,833.96	19,833.96	
9/1/2031	3.83000%			174,178.00	19,833.96	194,011.96	213,845.92
3/1/2032					16,498.45	16,498.45	
9/1/2032	3.83000%			187,099.00	16,498.45	203,597.45	220,095.90
3/1/2033					12,915.51	12,915.51	
9/1/2033	3.83000%			194,765.00	12,915.51	207,680.51	220,596.02
3/1/2034					9,185.76	9,185.76	
9/1/2034	3.83000%			212,224.00	9,185.76	221,409.76	230,595.52
3/1/2035					5,121.67	5,121.67	
9/1/2035	3.83000%			224,352.00	5,121.67	229,473.67	234,595.34
3/1/2036					825.33	825.33	
9/1/2036	3.83000%			43,098.00	825.33	43,923.33	44,748.66
<b>Totals:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,452,228.00</b>	<b>\$1,043,704.96</b>	<b>\$3,495,932.96</b>	<b>\$3,495,932.96</b>

Outstanding Principal	\$2,320,338.00
Matured Principal	131,890.00
Called Principal	0.00
<b>Total Bond Issue</b>	<b>\$2,452,228.00</b>