



FRESNO COUNTY FIRE

PROTECTION DISTRICT

Honor, Integrity, Cooperation & Professionalism

MEMORANDUM

Date: 12/05/2023

To: Board Directors

Attn: Matt Furrer
President

From: Fire District Staff

Subject: Community Facilities District No. 2010-1 FY 2022/23 and FY 2023/24 Annual Reports

BOARD OF DIRECTOR'S BRIEFING PAPER

ISSUE:

Staff is asking for the Board of Directors to review and accept the Fiscal Year 2022/23 and Fiscal Year 2023/24 Annual Reports on the Community Facilities District (CFD) Tax Levy for Zone 1 and Zone 2 as completed by Willdan Financial Services.

BACKGROUND:

These annual reports are required as part of the Community Facilities District program.

DISCUSSION:

Willdan Financial Services has prepared the fiscal year reports. The purpose of the reports is to advise the District and its Board of Directors of what the CFD has accomplished during the fiscal year. The reports include the total levy of what has been submitted to the County of Fresno's Tax Assessors Office for the Property Tax Rolls, if there are any delinquent levies from prior years and explanations of the Rate and Method of Apportionment of the Special Tax for both Zone 1 and

Zone 2. The reports also explain the method of apportionment between the two (2) types of taxes-Tax A (Facilities) and Tax B (Services) in both Zones.

ALTERNATIVES:

There are no alternatives. These reports are mandatory.


IMPACTS (*Consider potential consequences related to each of the following areas of concern for proposed alternatives*):

- Fiscal – The reports document the monies received by the District for Tax A and Tax B for both Zones.
- Operational – No known impacts
- Legal – The CFD is required to have these reports completed annually.
- Labor – No known impacts
- Sociopolitical - No known impacts
- Policy – No known impacts
- Health and safety - No known impacts
- Environmental - No known impacts
- Interagency - No known impacts

RECOMMENDATION:

Staff is recommending that the Board of Directors approves to accept the Community Facilities District No. 2010-1 FY 2022/23 Annual Report and the FY 2023/24 Annual Report as prepared by Willdan Financial Services. Staff also asks that any Board of Director make a motion to accept the Annual Reports of the Community Facilities District as presented.

APPROVED:



Josh I. Chrisman, Administration Officer

12/05/23

Date



Fresno County Fire Protection District

Community Facilities District No. 2010-01

Fiscal Year 2022/23
Annual District Administration Report

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ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2022/23

FRESNO COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT No. 2010-01



Prepared for

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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 Agency or accessed through the Agency. 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 Agency 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 June 22, 2010, the Agency formed the District by the adoption of Resolution No. 2010-09. 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 County of Fresno (the “County”) encompasses over 6,000 square miles in the heart of the San Joaquin Valley and is located 220 miles Northeast of the City of Los Angeles.

The boundaries of the CFD, together with the CFD’s future annexation area and Zones 1 and 2 boundaries are shown in the Boundary Diagram Section of this Report. The CFD currently has 263 developed parcels.

C. BONDS

There are currently no bonds issued for this District.

D. FINANCED FACILITIES & SERVICES

The CFD was formed to provide funding for all or a portion of the costs of the following CFD’s Authorized Improvements (collectively, the “Facilities”); the acquisition of land and the construction of facilities for fire protection and suppression, and for emergency medical services, including but not limited to (i) station renovation, construction, expansion and equipping; (ii) the construction,

expansion and equipping of training facilities, including classrooms, drill towers, rescue buildings and burn buildings; (iii) the acquisition and equipping of fire engines, other vehicles and emergency medical apparatus with a useful life of five (5) years or more; (iv) the funding of reserves for building refurbishment and replacement, as well as for the replacement of equipment; and (v) the purchase of other related appurtenances permitted under the Act in furtherance of the operations of the District.

Notwithstanding the foregoing, Special Tax A levied on and collected from property in Zone 1 of the CFD (as Special Tax A and Zone 1 are identified in the Rate and Method of Apportionment of Special Taxes for the CFD, and as Zone 1 is depicted on the recorded boundary map for the CFD) shall be used solely to fund the following Facilities (and shall not be used to fund any other Facilities): (i) the acquisition of land for and the construction and equipping of a fire station to be located in Zone 1 of the CFD; (ii) the acquisition of a fire engine and other vehicles and equipment to serve the land within Zone 1 of the CFD; and (iii) 2.53% of the cost of the construction, expansion and equipping of a training facility, including classrooms, drill towers, rescue buildings and burn buildings (collectively, the "Zone 1 Facilities"). All Facilities authorized to be funded by the CFD, other than the Zone 1 Facilities, are referred to as the "Zone 2 Facilities," including any portion of the Facilities described in clause (ii) of the preceding paragraph not funded by Zone 1 of the CFD pursuant to clause (iii) of the preceding sentence.

The Services to be funded, in whole or in part, by the District include all direct and incidental costs related to providing fire protection and suppression, and emergency medical services, including (i) fire protection and suppression services, including protection planning and (ii) emergency medical services, including ambulatory services and technical rescue. The CFD may fund any of the following related to the services described in the preceding sentence: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities, establishing reserves for costs of services, paying the salaries and benefits of personnel, and for payment of other related expenses. Any services to be funded by the CFD must be in addition to those provided in the territory of the CFD before the date of creation of the CFD and may not supplant services already available within that territory when the CFD is created.

I. LEVY SUMMARY OVERVIEW

A. FISCAL YEAR 2022/23 LEVY AMOUNTS

The following table summarizes the amounts levied (including handbilled/direct billed charges) for Fiscal Year 2022/23 for the District.

Parcel Count	Charge Amount
263	\$128,559.90

B. FISCAL YEAR 2022/23 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 2022/23 with the County.

Parcel Count	Charge Amount
0	\$0.00

II. FINANCIAL OBLIGATIONS

A. FISCAL YEAR 2022/23 LEVY COMPONENTS

The following table summarizes the financial obligations of the District.

Uses of Funds	Amount
Maximum Special Tax A	\$54,520.19
Maximum Special Tax B	74,040.00
Total Charge Amount Levied ⁽¹⁾	\$128,560.19

⁽¹⁾ Due to the Fresno County even penny levy requirements, the Total Special Taxes are slightly different than the "Fiscal Year 2022/23 levy amounts" in Section (I)(A).

B. PREPAYMENT SUMMARY

For Fiscal Year 2021/22, there were no parcels that prepaid their special tax obligations. The following table lists the parcels that prepaid and amount of the prepayment.

APN	Prepayment Total
N/A	\$0.00
Prepayment Total	\$0.00

C. HISTORICAL BOND CALL SUMMARY

The following table summarizes historical bond calls performed to date.

Date of Call	Amount	Source of Funds
N/A	N/A	N/A
Total Bond Call to Date		

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 September 17, 2022.

Summary for Most Recent Fiscal Year		Cumulative Summary for All Years with Delinquencies	
\$748.36	0.67%	\$6,842.09	2.31%

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

B. FORECLOSURE COVENANT

The District is not bonded, therefore; the District is not obligated to use Judicial Foreclosure proceedings in order to collect delinquent Special Taxes.

C. DELINQUENCY MANAGEMENT ACTIONS

Willdan Financial Services has not performed any Delinquency Management Actions during Fiscal Year 2021/22.

Action(s)	Date Performed	Number of Parcels
N/A	N/A	0

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 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 Agency’s special tax administrator Willdan Financial Services.

A. RATE AND METHOD OF APPORTIONMENT

Pursuant to Section D of the Rate of Method of Apportionment, commencing with Fiscal Year 2010/11 and for each following fiscal year, the CFD Administrator shall levy the Special Tax A and Special Tax B on the applicable taxable property for Zone 1 and Zone 2, and shall levy the Special Tax for each zone until the total Special Tax levy equals the Special Tax Requirement (FOR DETAILED INFORMATION OF THE SPECIAL TAX REQUIREMENT, PLEASE REFER TO SECTION (II) FINANCIAL OBLIGATIONS ABOVE).

Step One: The Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Developed Property, excluding Tenured Property, within Zone 1 up to 100% of the applicable Maximum Special Tax A to satisfy the Special Tax Requirement for Zone 1 Facilities. Per the Rate and Method of Apportionment, Zone 2 of the District shall be levied in the same manner as Zone 1.

Step Two: If additional monies are needed to satisfy the Special Tax Requirement for Zone 1 Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Permitted Property within Zone 1 up to 100% of the applicable Maximum Special Tax A for Permitted Property. Per the Rate and Method of Apportionment, Zone 2 of the District shall be levied in the same manner as Zone 1.

Developed Property means an Assessor’s Parcel of Taxable Property that is not Tenured Property for which a Certificate of Occupancy was issued on or before April 1 preceding the Fiscal Year for which Special Taxes are being levied

B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels in each land use type according to its number of units or building square footage, as well as the total Applied Special Tax total for each classification.

Land Use Type	Zone 1				Zone 2				Totals
	APN	No. Units/ Total Building sqft	Applied Special Tax A	Applied Special Tax B	APN	No. Units/ Total Building sqft	Applied Special Tax A	Applied Special Tax B	
Residential ⁽¹⁾									
Single Family Property	188	185	\$28,587.38	\$63,341.22	7	7	\$552.37	\$0.00	\$92,480.97
Multi-Family Property	0	0	0.00	0.00	0	0	0.00	0.00	0
Non-Residential ⁽²⁾									
Commercial	2	2,500	274.44	111.20	11	78,699	2,784.83	2,794.62	5,965.09
Office Property	0	0	0.00	0.00	12	61,607	3,131.88	1,628.42	4,760.30
Industrial Property	0	0	0.00	0.00	43	1,177,834	19,189.29	6,164.54	25,353.83
Totals	190		\$28,861.82	\$63,452.42	73		\$25,658.37	\$10,587.58	128,560.19
Total Applied ⁽³⁾									128,559.90
Variance due to County Even Penny Policy									-0.29

⁽¹⁾ Residential Properties are taxed on a per Unit basis per the Rate and Method of Apportionment.

⁽²⁾ Non-Residential Properties are taxed on a per Building Square Footage basis per the Rate and Method of Apportionment.

⁽³⁾ Due to the Fresno County even penny levy requirements, the Total Special Taxes are slightly different than the "Fiscal Year 2022/23 levy components" in Section (II)(A).

C. MAXIMUM ASSIGNED AND APPLIED SPECIAL TAX RATES

The following table summarizes Maximum Assigned Special Tax rates. The Special Tax rates is a combination of Max Tax A and Max Tax B for each Zone within the District.

Land Use Type	Zone 1 2022/23 Maximum Special Tax Rate (1)(2)		Zone 1 Max Tax Rate ⁽³⁾	Zone 2 2022/23 Maximum Special Tax Rate (1)(2)		Zone 2 Max Tax Rate ⁽³⁾
	Tax A	Tax B		Tax A	Tax B	
Residential						
Single Family Property	\$237.6085	\$357.8660	\$595.4745	\$78.9200	\$124.0412	\$202.9612
Multi-Family Property	\$184.9952	\$280.8749	\$465.8701	\$61.9479	\$97.6646	\$159.6126
Non-Residential						
Commercial Property	\$0.1188	\$0.1853	\$0.3042	\$0.0424	\$0.0642	\$0.1066
Office Property	\$0.1697	\$0.2566	\$0.4264	\$0.0594	\$0.0855	\$0.1449
Industrial Property	\$0.0679	\$0.0998	\$0.1677	\$0.0170	\$0.0356	\$0.0526

(1) Per the Rate and Method of Apportionment, the maximum assigned Special Tax A rates have been escalated by the greater of two percent (2%) or the Engineering News Record (“ENR”) index. For FY 2022/23 the rates have been escalated by the ENR, at a rate of 13.46%.

(2) Per the Rate and Method of Apportionment, the maximum assigned Special Tax B rates have been escalated by 3% over the prior fiscal year.

(3) The Special Max Tax Rate is a combination of the sum of Max Tax A and Max Tax B.

D. MAXIMUM AND APPLIED SPECIAL TAX RATES

The Fiscal Year 2022/23 Maximum and Applied Special Tax Rates for each of the CFD's development classifications are shown in the tables below. These figures have been rounded for presentation purposes.

DEVELOPED PROPERTY

All parcels classified as Developed Property in Fiscal Year 2022/23 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2022/23 Maximum Special Tax Rate A	Zone 1 FY 2022/23 Maximum Special Tax Rate B	Zone 2 FY 2022/23 Maximum Special Tax Rate A	Zone 2 FY 2022/23 Maximum Special Tax Rate B
Residential				
SFR Property (per unit)	\$237.6085	\$357.8660	\$78.9200	\$124.0412
MFR Property (per unit)	\$184.9952	\$280.8749	\$61.9479	\$97.6646
Non-Residential				
Commercial Property (per BSF)	\$0.1188	\$0.1853	\$0.0424	\$0.0642
Office Property (per BSF)	\$0.1697	\$0.2566	\$0.0594	\$0.0855
Industrial Property (per BSF)	\$0.0679	\$0.0998	\$0.0170	\$0.0356

PERMITTED PROPERTY

All parcels classified as Permitted Property in FY 2022/23 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2022/23 Maximum Special Tax Rate A	Zone 2 FY 2022/23 Maximum Special Tax Rate A
Residential		
SFR Property (per unit)	\$237.6085	\$78.9200
MFR Property (per unit)	\$184.9952	\$61.9479
Non-Residential		
Commercial Property (per BSF)	\$0.1188	\$0.0424
Office Property (per BSF)	\$0.1697	\$0.0594
Industrial Property (per BSF)	\$0.0679	\$0.0170

ENTITLED PROPERTY

No parcels were classified as Entitled Property for the CFD's FY 2022/23 levy.

Land Use Type	Zone 1 FY 2022/23 Maximum Special Tax Rate A	Zone 2 FY 2022/23 Maximum Special Tax Rate A
Residential		
SFR Property (per lot)	\$237.6085	\$78.9200

TENURED PROPERTY

No parcels were classified as Tenured Property for the CFD's FY 2022/23 levy.

Land Use Type	Zone 1 FY 2022/23 Maximum Special Tax Rate B	Zone 2 FY 2022/23 Maximum Special Tax Rate B
Residential		
SFR Property (per unit)	\$357.8660	\$124.0412
MFR Property (per unit)	\$280.8749	\$97.6646
Non-Residential		
Commercial Property (per BSF)	\$0.1853	\$0.0642
Office Property (per BSF)	\$0.2566	\$0.0855
Industrial Property (per BSF)	\$0.0998	\$0.0356

MIXED USE PROPERTY

Mixed Use Property within each Zone of the CFD shall be subject to a Special Tax A and a Special Tax B. The Maximum Special Tax A for a parcel classified as Mixed Use Property shall be equal to the sum of Maximum Special Tax A that may be applied to each Land Use Type located on that parcel. The Maximum Special Tax B for a parcel classified as Mixed Use Property shall be equal to the sum of Maximum Special Tax B that may be applied to each Land Use Type located on that parcel.

No parcels were classified as Mixed-Use Property for the FY 2022/23 levy.

UNDEVELOPED PROPERTY

Each parcel classified as Undeveloped Property within either Zone of the CFD shall be exempt from the levy of Special Tax A and the levy of Special Tax B.

EXHIBIT A

FRESNO COUNTY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT No. 2010-01

Fiscal Year 2022/23 Charge Detail Report

Fresno County Fire Protection District
Community Facilities District No. 2010-01
Charge Detail Report (Sorted by Assessor's Parcel Number)

Assessor's Parcel Number	Situs Address	Assessed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2022/23 Charge
005-040-21-s	NO SITUS AVAILABLE	\$553,402	\$402,074	\$955,476	\$119.74	\$119.74
005-150-56-S	47641 W NEES AVE	257,327	20,702,828	20,960,155	59.57	59.56
011-100-24-S	4946 N JERROLD	534,488	4,212,562	4,747,050	677.92	677.92
015-110-33-S	NO SITUS AVAILABLE	431,992	670,897	1,102,889	78.91	78.90
019-040-27-S	904 S LYON AVE	74,896	10,940,521	11,015,417	1,106.50	1,106.50
027-050-17-S	47070 PANOCHE RD	2,435,250	721,140	3,156,390	78.91	78.90
027-190-40-s	NO SITUS AVAILABLE	560,961	112,438	673,399	149.70	149.70
030-040-62	NO SITUS AVAILABLE	83,758	1,426,396	1,510,154	424.30	424.30
030-190-28-S	7521 S EL DORADO AVE	64,196	38,286	102,482	84.86	84.86
030-190-44-S	7705 S EL DORADO	65,770	2,734,132	2,799,902	78.91	78.90
040-050-51-S	NO SITUS AVAILABLE	235,699	754,797	990,496	63.64	63.64
040-050-55-S	12688 S COLORADO	1,000,000	23,270,700	24,270,700	23.52	23.52
042-070-42-S	NO SITUS AVAILABLE	154,119	132,607	286,726	78.91	78.90
042-070-43-S	NO SITUS AVAILABLE	2,129,908	18,499,365	20,629,273	78.91	78.90
042-100-30-S	12797 S ELM AVE	295,131	7,080,972	7,376,103	203.66	203.66
043-050-15-S	590 W KAMM AVE	302,985	1,180,466	1,483,451	1,272.90	1,272.90
045-080-43-S	32581 W HARLAN	555,501	9,530,829	10,086,330	101.83	101.82
053-070-73	NO SITUS AVAILABLE	2,703,868	3,681,235	6,385,103	101.83	101.82
055-180-42-s	19940 EXCELSIOR AVE	77,582	389,819	467,401	215.92	215.92
060-042-01-S	24924 S BUTTE	184,565	716,716	901,281	163.45	163.44
060-090-66-S	26062 FRESNO-COALINGA	220,363	6,330,600	6,550,963	157.09	157.08
065-060-81-S	24505 W DORRIS AVE	2,222,338	23,780,073	26,002,411	16.97	16.96
065-260-24-S	25430 W DORRIS AVE	750,540	5,160,670	5,911,210	212.15	212.14
075-110-18	36220 LASSEN	61,074	600,432	661,506	254.58	254.58
075-330-06	36301 LASSEN	360,997	1,025,029	1,386,026	872.66	872.66
150-120-48	18540 WATTS VALLEY RD	120,445	470,922	591,367	49.64	49.64
158-090-28	6450 ELWOOD RD	191,893	4,821,757	5,013,650	1,183.46	1,183.46
158-161-23	21998 E WELDON AVE	592,514	1,022,865	1,615,379	91.64	91.64
185-151-60	3617 PARK AVE	64,433	554,214	618,647	351.15	351.16
300-120-22	17541 N FRIANT RD	78,837	599,171	678,008	159.92	159.92
300-170-13	16906 N FRIANT RD	118,356	129,009	247,365	225.72	225.72
300-630-01-S	21027 LAGO BELLO LN	130,000	570,000	700,000	523.06	523.06
300-630-02-S	21039 LAGO BELLO LN	104,431	375,734	480,165	523.06	523.06
300-630-03-S	21051 LAGO BELLO LN	127,500	377,400	504,900	527.26	527.26
300-630-04-S	21063 LAGO BELLO LN	130,000	489,000	619,000	523.06	523.06
300-630-05-S	21075 LAGO BELLO LN	103,961	381,759	485,720	523.06	523.06
300-630-06-S	21087 LAGO BELLO LN	101,924	389,587	491,511	527.26	527.26
300-630-07-S	21097 LAGO BELLO LN	141,563	339,643	481,206	523.06	523.06
300-630-08-S	21109 LAGO BELLO LN	130,000	465,000	595,000	523.06	523.06
300-630-09-S	21131 LAGO BELLO LN	111,550	323,051	434,601	527.26	527.26
300-630-10-S	21143 LAGO BELLO LN	111,550	306,653	418,203	527.26	527.26
300-630-11-S	21155 LAGO BELLO LN	141,563	302,382	443,945	527.26	527.26
300-630-12-S	21167 LAGO BELLO LN	111,550	371,466	483,016	527.26	527.26
300-630-13-s	21142 LAGO BELLO LN	118,913	407,708	526,621	514.66	514.66
300-630-14-S	21130 LAGO BELLO LN	118,228	340,522	458,750	237.60	237.60
300-630-15-S	21110 LAGO BELLO LN	111,550	248,201	359,751	237.60	237.60
300-630-16-S	21098 LAGO BELLO LN	111,045	259,112	370,157	523.06	523.06
300-630-17-S	21086 LAGO BELLO LN	132,600	402,900	535,500	534.26	534.26
300-630-18-S	21074 LAGO BELLO LN	115,629	331,120	446,749	534.26	534.26

Fresno County Fire Protection District
Community Facilities District No. 2010-01
Charge Detail Report (Sorted by Assessor's Parcel Number)

Assessor's Parcel Number	Situs Address	Assessed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2022/23 Charge
300-630-19-S	21062 LAGO BELLO LN	123,667	292,532	416,199	523.06	523.06
300-630-20-S	21050 LAGO BELLO LN	100,395	224,329	324,724	527.26	527.26
300-630-21-S	21038 LAGO BELLO LN	118,913	186,751	305,664	523.06	523.06
300-630-22-S	21139 RUSCELLO LN	117,941	353,825	471,766	527.26	527.26
300-630-23-S	21151 RUSCELLO LN	122,400	232,560	354,960	527.26	527.26
300-630-24-S	21163 RUSCELLO LN	107,219	283,060	390,279	527.26	527.26
300-630-25-S	21149 BELLA VISTA	109,735	259,907	369,642	527.26	527.26
300-641-01-S	21205 FIORI LN	123,667	234,969	358,636	527.26	527.26
300-641-02-S	21211 FIORI LN	144,391	351,645	496,036	237.60	237.60
300-641-03-S	21214 FIORI LN	135,000	505,000	640,000	523.06	523.06
300-641-04-S	21212 FIORI LN	131,396	299,585	430,981	523.06	523.06
300-641-05-S	21204 FIORI LN	124,575	394,117	518,692	237.60	237.60
300-641-06-S	21213 LAGO BELLO LN	104,431	262,024	366,455	527.26	527.26
300-641-07-S	21225 LAGO BELLO LN	113,250	383,811	497,061	527.26	527.26
300-641-08-S	21235 LAGO BELLO LN	115,629	288,968	404,597	527.26	527.26
300-641-09-S	21247 LAGO BELLO LN	106,661	374,380	481,041	523.06	523.06
300-641-10-S	21259 LAGO BELLO LN	103,961	269,610	373,571	527.26	527.26
300-641-11-S	21271 LAGO BELLO LN	120,885	289,073	409,958	523.06	523.06
300-641-12-S	21281 LAGO BELLO LN	103,961	270,765	374,726	527.26	527.26
300-641-13-S	21293 LAGO BELLO LN	103,961	236,688	340,649	527.26	527.26
300-641-14-S	21305 LAGO BELLO LN	103,961	334,646	438,607	527.26	527.26
300-641-15-S	21317 LAGO BELLO LN	87,025	353,220	440,245	523.06	523.06
300-641-16-S	21329 LAGO BELLO LN	104,431	360,183	464,614	527.26	527.26
300-642-01-S	21325 SOLE LN	117,941	287,349	405,290	514.66	514.66
300-642-02-S	21341 SOLE LN	132,600	351,900	484,500	527.26	527.26
300-642-03-S	21353 SOLE LN	104,431	279,091	383,522	527.26	527.26
300-642-04-S	21365 SOLE LN	109,735	368,260	477,995	527.26	527.26
300-642-05-S	21377 SOLE LN	109,363	325,358	434,721	520.26	520.26
300-642-06-S	21389 SOLE LN	116,037	305,181	421,218	523.06	523.06
300-642-07-S	21401 SOLE LN	115,629	352,038	467,667	523.06	523.06
300-643-01-S	21195 RUSCELLO LN	109,363	346,684	456,047	527.26	527.26
300-643-02-S	21207 RUSCELLO LN	103,961	354,281	458,242	527.26	527.26
300-643-03-S	21219 RUSCELLO LN	123,667	375,126	498,793	527.26	527.26
300-643-04-S	21231 RUSCELLO LN	103,961	236,688	340,649	527.26	527.26
300-643-05-S	21243 RUSCELLO LN	113,250	360,141	473,391	527.26	527.26
300-643-06-S	21255 RUSCELLO LN	130,000	270,000	400,000	523.06	523.06
300-643-07-S	21267 RUSCELLO LN	123,667	313,291	436,958	527.26	527.26
300-643-08-S	21279 RUSCELLO LN	113,250	279,504	392,754	527.26	527.26
300-643-09-S	21291 RUSCELLO LN	122,400	249,900	372,300	534.26	534.26
300-643-10-S	21303 RUSCELLO LN	103,961	323,209	427,170	527.26	527.26
300-643-11-S	21315 RUSCELLO LN	107,219	307,185	414,404	237.60	237.60
300-643-12-S	21327 RUSCELLO LN	109,363	265,754	375,117	523.06	523.06
300-643-13-S	21339 RUSCELLO LN	130,000	245,000	375,000	527.26	527.26
300-643-14-S	21351 RUSCELLO LN	103,961	275,632	379,593	527.26	527.26
300-643-15-S	21363 RUSCELLO LN	103,961	267,646	371,607	527.26	527.26
300-643-16-S	21375 RUSCELLO LN	141,337	329,789	471,126	523.06	523.06
300-643-17-S	21360 LAGO BELLO LN	115,512	331,064	446,576	527.26	527.26
300-643-18-S	21322 LAGO BELLO LN	115,629	309,045	424,674	527.26	527.26
300-643-19-S	21310 LAGO BELLO LN	115,629	283,713	399,342	527.26	527.26

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Assessor's Parcel Number	Situs Address	Assessed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2022/23 Charge
300-643-20-S	21298 LAGO BELLO LN	113,361	247,335	360,696	523.06	523.06
300-643-21-S	21286 LAGO BELLO LN	122,400	336,600	459,000	523.06	523.06
300-643-22-S	21274 LAGO BELLO LN	130,000	453,000	583,000	527.26	527.26
300-643-23-S	21262 LAGO BELLO LN	84,936	289,469	374,405	527.26	527.26
300-643-24-S	21250 LAGO BELLO LN	111,550	304,535	416,085	527.26	527.26
300-643-25-S	21238 LAGO BELLO LN	113,250	302,382	415,632	523.06	523.06
300-643-26-S	21226 LAGO BELLO LN	127,500	272,340	399,840	527.26	527.26
300-643-27-S	21214 LAGO BELLO LN	130,000	530,000	660,000	527.26	527.26
300-643-28-S	21202 LAGO BELLO LN	117,941	220,872	338,813	534.26	534.26
300-643-29-S	21190 LAGO BELLO LN	111,550	281,442	392,992	534.26	534.26
300-643-30-S	21178 LAGO BELLO LN	111,550	278,764	390,314	237.60	237.60
300-643-31-S	21166 LAGO BELLO LN	114,831	284,347	399,178	527.26	527.26
300-643-32-s	21154 LAGO BELLO LN	118,578	282,338	400,916	520.26	520.26
300-644-01-S	21376 RUSCELLO LN	103,961	266,838	370,799	237.60	237.60
300-644-02-S	21362 RUSCELLO LN	69,049	198,739	267,788	527.26	527.26
300-644-03-S	21340 RUSCELLO LN	103,961	345,618	449,579	527.26	527.26
300-644-04-S	21328 RUSCELLO LN	101,924	283,243	385,167	527.26	527.26
300-644-05-S	21316 RUSCELLO LN	111,550	244,854	356,404	527.26	527.26
300-644-06-S	21302 RUSCELLO LN	103,961	274,692	378,653	527.26	527.26
300-644-07-S	21290 RUSCELLO LN	100,395	317,815	418,210	527.26	527.26
300-644-08-S	21276 RUSCELLO LN	111,550	406,281	517,831	527.26	527.26
300-644-09-S	21262 RUSCELLO LN	103,961	267,761	371,722	527.26	527.26
300-644-10-S	21244 RUSCELLO LN	103,961	257,596	361,557	527.26	527.26
300-644-11-S	21226 RUSCELLO LN	113,250	265,687	378,937	527.26	527.26
300-644-12-S	21208 RUSCELLO LN	127,500	244,800	372,300	523.06	523.06
300-644-13-S	21196 RUSCELLO LN	113,250	248,600	361,850	523.06	523.06
300-644-14-S	21184 RUSCELLO LN	113,250	385,511	498,761	527.26	527.26
300-650-01-S	21413 SOLE LN	86,633	265,681	352,314	527.26	527.26
300-650-02-S	21425 SOLE LN	122,400	362,100	484,500	527.26	527.26
300-650-03-S	21437 SOLE LN	103,961	291,095	395,056	527.26	527.26
300-650-04-S	21449 SOLE LN	116,090	270,880	386,970	527.26	527.26
300-650-05-S	21461 SOLE LN	103,961	210,235	314,196	527.26	527.26
300-650-06-s	21473 SOLE LN	100,395	323,385	423,780	514.66	514.66
300-650-07-s	21382 TRAMONTO LN	134,024	219,800	353,824	520.26	520.26
300-650-08-S	21366 TRAMONTO LN	104,431	256,327	360,758	523.06	523.06
300-650-09-S	21352 TRAMONTO LN	103,961	342,385	446,346	527.26	527.26
300-650-10-S	21340 TRAMONTO LN	133,859	312,343	446,202	527.26	527.26
300-650-11-S	21328 TRAMONTO LN	111,550	317,920	429,470	527.26	527.26
300-650-12-s	21316 TRAMONTO LN	87,025	225,115	312,140	520.26	520.26
300-650-13-s	21294 TRAMONTO LN	87,025	221,980	309,005	523.06	523.06
300-650-14-S	21274 TRAMONTO LN	103,961	304,380	408,341	527.26	527.26
300-650-15-S	21262 TRAMONTO LN	103,961	241,423	345,384	527.26	527.26
300-650-16-S	21250 TRAMONTO LN	86,633	228,141	314,774	527.26	527.26
300-650-17-S	21242 TRAMONTO LN	130,000	495,000	625,000	527.26	527.26
300-650-18-S	21230 TRAMONTO LN	130,000	338,000	468,000	527.26	527.26
300-650-19-S	21218 TRAMONTO LN	103,961	236,688	340,649	523.06	523.06
300-650-20-S	21249 TRAMONTO LN	110,234	332,753	442,987	527.26	527.26
300-650-21-S	21261 TRAMONTO LN	104,431	379,448	483,879	527.26	527.26
300-650-22-S	21273 TRAMONTO LN	127,500	285,600	413,100	527.26	527.26

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300-650-23-S	21285 TRAMONTO LN	104,431	322,471	426,902	527.26	527.26
300-650-24-S	21297 TRAMONTO LN	87,025	389,079	476,104	514.66	514.66
300-650-25-S	21309 TRAMONTO LN	115,512	378,080	493,592	523.06	523.06
300-650-26-S	21321 TRAMONTO LN	109,735	363,293	473,028	527.26	527.26
300-650-27-S	21333 TRAMONTO LN	127,500	387,600	515,100	523.06	523.06
300-650-28-S	21345 TRAMONTO LN	109,363	380,806	490,169	523.06	523.06
300-650-29-S	21357 TRAMONTO LN	123,667	314,322	437,989	527.26	527.26
300-650-30-S	21369 TRAMONTO LN	103,961	264,185	368,146	527.26	527.26
300-650-31-s	21381 TRAMONTO LN	88,766	353,658	442,424	514.66	514.66
300-660-01-S	21206 TRAMONTO LN	127,500	295,800	423,300	523.06	523.06
300-660-02-S	21194 TRAMONTO LN	115,629	341,527	457,156	523.06	523.06
300-660-03-S	21182 TRAMONTO LN	123,667	376,156	499,823	527.26	527.26
300-660-04-S	21170 TRAMONTO LN	130,000	490,000	620,000	527.26	527.26
300-660-05-s	21162 TRAMONTO LN	118,356	301,698	420,054	510.46	510.46
300-660-06-s	21161 TRAMONTO LN	124,878	423,260	548,138	510.46	510.46
300-660-07-S	21169 TRAMONTO LN	130,000	500,000	630,000	523.06	523.06
300-660-08-S	21181 TRAMONTO LN	118,440	276,363	394,803	523.06	523.06
300-660-09-S	21193 TRAMONTO LN	87,025	320,151	407,176	527.26	527.26
300-660-10-s	21205 TRAMONTO LN	127,500	326,400	453,900	520.26	520.26
300-660-11-s	21217 TRAMONTO LN	148,920	347,482	496,402	514.66	514.66
300-660-12-s	21229 TRAMONTO LN	132,600	499,800	632,400	514.66	514.66
300-660-13-S	21164 RUSCELLO LN	111,550	334,877	446,427	237.60	237.60
300-660-14-S	21152 RUSCELLO LN	130,000	500,000	630,000	527.26	527.26
300-660-15-S	21140 RUSCELLO LN	111,550	308,661	420,211	527.26	527.26
300-660-16-S	21128 RUSCELLO LN	111,550	238,717	350,267	534.26	534.26
300-660-17-S	21116 RUSCELLO LN	123,667	391,614	515,281	527.26	527.26
300-660-18-S	21104 RUSCELLO LN	117,941	310,829	428,770	527.26	527.26
300-660-19-S	21092 RUSCELLO LN	132,600	324,870	457,470	527.26	527.26
300-660-20-S	21080 RUSCELLO LN	127,500	306,000	433,500	527.26	527.26
300-660-21-S	21055 RUSCELLO LN	130,000	465,000	595,000	523.06	523.06
300-660-22-S	21067 RUSCELLO LN	106,290	309,947	416,237	527.26	527.26
300-660-23-S	21079 RUSCELLO LN	86,633	365,026	451,659	523.06	523.06
300-660-24-S	21091 RUSCELLO LN	109,735	180,085	289,820	527.26	527.26
300-660-25-S	21103 RUSCELLO LN	130,000	450,700	580,700	527.26	527.26
300-660-26-S	21115 RUSCELLO LN	109,363	251,426	360,789	527.26	527.26
300-660-27-S	21127 RUSCELLO LN	127,500	349,500	477,000	527.26	527.26
300-660-28-S	21024 LAGO BELLO LN	111,550	339,408	450,958	534.26	534.26
300-660-29-S	21004 LAGO BELLO LN	118,514	216,418	334,932	527.26	527.26
300-660-30-s	20981 RUSCELLO LN	88,766	345,374	434,140	510.46	510.46
300-660-31-S	20997 RUSCELLO LN	87,025	226,970	313,995	523.06	523.06
300-660-32-S	21011 RUSCELLO LN	117,127	273,299	390,426	527.26	527.26
300-660-33-S	21023 RUSCELLO LN	110,234	330,595	440,829	527.26	527.26
300-660-34-S	20995 LAGO BELLO LN	116,037	307,387	423,424	527.26	527.26
300-660-35-s	21003 LAGO BELLO LN	88,766	433,077	521,843	514.66	514.66
300-660-36-s	21015 LAGO BELLO LN	88,766	415,347	504,113	514.66	514.66
300-671-06-S	20049 GENTEEL DR	130,000	355,000	485,000	357.86	357.86
300-681-01-S	20071 GENTEEL DR	123,667	394,912	518,579	357.86	357.86
300-681-03-S	NO SITUS AVAILABLE	123,667	292,577	416,244	357.86	357.86
300-681-05-S	NO SITUS AVAILABLE	123,667	379,763	503,430	357.86	357.86

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300-681-06-S	NO SITUS AVAILABLE	123,667	399,035	522,702	357.86	357.86
300-682-10-S	NO SITUS AVAILABLE	122,400	255,500	377,900	357.86	357.86
300-682-11-S	NO SITUS AVAILABLE	122,400	231,000	353,400	357.86	357.86
300-682-12-S	NO SITUS AVAILABLE	122,400	255,500	377,900	357.86	357.86
300-682-13-S	NO SITUS AVAILABLE	122,400	198,000	320,400	357.86	357.86
300-682-14-S	NO SITUS AVAILABLE	122,400	255,500	377,900	357.86	357.86
300-682-15-S	NO SITUS AVAILABLE	122,400	247,500	369,900	357.86	357.86
300-682-16-S	NO SITUS AVAILABLE	130,000	322,100	452,100	357.86	357.86
300-682-17-S	NO SITUS AVAILABLE	122,400	297,000	419,400	357.86	357.86
300-683-06-S	NO SITUS AVAILABLE	122,400	0	122,400	357.86	357.86
300-683-07-S	NO SITUS AVAILABLE	130,000	342,700	472,700	357.86	357.86
300-684-01-S	NO SITUS AVAILABLE	122,400	298,000	420,400	357.86	357.86
300-684-02-S	NO SITUS AVAILABLE	462,400	0	462,400	357.86	357.86
300-684-03-S	NO SITUS AVAILABLE	122,400	304,000	426,400	357.86	357.86
300-684-04-S	NO SITUS AVAILABLE	122,400	264,000	386,400	357.86	357.86
300-684-05-S	NO SITUS AVAILABLE	122,400	268,000	390,400	357.86	357.86
300-684-06-S	NO SITUS AVAILABLE	122,400	304,000	426,400	357.86	357.86
300-684-07-S	NO SITUS AVAILABLE	122,400	251,200	373,600	357.86	357.86
300-684-08-S	NO SITUS AVAILABLE	123,667	334,934	458,601	357.86	357.86
300-684-09-S	NO SITUS AVAILABLE	127,500	297,330	424,830	357.86	357.86
300-684-16-S	NO SITUS AVAILABLE	123,667	228,784	352,451	357.86	357.86
300-684-17-S	NO SITUS AVAILABLE	123,667	307,211	430,878	357.86	357.86
300-684-19-S	NO SITUS AVAILABLE	123,667	261,660	385,327	357.86	357.86
316-071-37	2976 S PEACH AVE	319,572	878,229	1,197,801	1,091.84	1,091.84
316-080-01	5004 E JENSEN AVE	145,016	453,449	598,465	339.42	339.42
316-090-13	2761 S WILLOW AVE	295,611	364,070	659,681	285.12	285.12
327-120-09	1417 S MARKS AVE	273,299	241,515	514,814	84.18	84.18
329-040-22	4361 S ELM AVE	150,452	318,631	469,083	81.46	81.46
329-120-33	3592 S ELM AVE	816,000	1,428,000	2,244,000	761.20	761.20
330-110-55	3686 S BAGLEY AVE	195,291	492,139	687,430	127.29	127.29
330-200-14-s	2525 E NORTH AVE	2,410,690	76,836,653	79,247,343	2,138.67	2,138.66
330-212-09	2771 E MALAGA AVE	171,239	1,522,610	1,693,849	492.18	492.18
331-020-49-S	3701 S MINNEWAWA AVE	1,200,000	16,800,000	18,000,000	3,424.64	3,424.64
331-040-47	8894 E CENTRAL AVE	107,174	909,315	1,016,489	189.32	189.32
331-071-04	3197 E NORTH AVE	175,051	541,482	716,533	384.10	384.10
331-140-46	3395 E MALAGA AVE	782,724	1,717,280	2,500,004	185.85	185.84
334-150-29	5385 S ELM AVE	382,774	1,640,469	2,023,243	386.10	386.10
335-170-32	8570 S CEDAR AVE	750,000	16,016,600	16,766,600	186.53	186.52
338-020-37	9685 S HUGHES AVE	73,622	4,933,522	5,007,144	281.52	281.52
340-070-73	5399 S VILLA AVE	255,000	545,000	800,000	191.00	191.00
340-070-74	5362 S PEACH AVE	853,427	5,654,294	6,507,721	805.08	805.08
340-092-05	NO SITUS AVAILABLE	132,511	267,941	400,452	712.82	712.82
340-092-20	5771 TOYOTA PL	230,675	614,799	845,474	417.33	417.32
340-092-32	5898 TOYOTA PL	468,516	618,455	1,086,971	542.63	542.62
340-092-36	5700 S MANDARIN AVE	446,206	1,338,620	1,784,826	373.63	373.62
340-092-41	4394 E ABSOLUT	171,575	708,900	880,475	2,219.32	2,219.32
340-093-01	4585 E CITRON	424,695	1,545,901	1,970,596	2,357.56	2,357.56
340-093-06	4692 E LINCOLN	913,909	935,639	1,849,548	78.91	78.90
340-150-26	4800 E CLAYTON AVE	339,756	2,265,059	2,604,815	1,227.05	1,227.06

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348-041-25-s	7835 E MANNING AVE	21,740	2,231,583	2,253,323	169.72	169.72
348-050-20	9450 S DE WOLF AVE	50,000	4,950,000	5,000,000	273.72	273.72
350-101-05	5285 S PORTOLA AVE	74,258	69,304	143,562	40.73	40.72
363-061-55	8418 S LAC JAC AVE	191,710	50,672,840	50,864,550	42.77	42.76
365-170-16	17721 E HUNTSMAN AVE	165,773	3,265,724	3,431,497	196.28	196.28
365-170-28	17165 E HUNTSMAN AVE	960,000	2,424,800	3,384,800	1,158.16	1,158.16
373-100-01	8222 CRAWFORD AVE	141,336	2,085,114	2,226,450	1,064.99	1,064.98
385-031-49-S	6427 E FLORAL AVE	585,868	1,059,740	1,645,608	2,800.99	2,800.98
393-101-16	9485 E MOUNTAIN VIEW AVE	72,684	276,307	348,991	54.31	54.30
393-141-01-s	NO SITUS AVAILABLE	189,012	133,532	322,544	57.02	57.02
393-141-09-s	16277 S MC CALL	139,026	68,389,985	68,529,011	309.67	309.66
393-141-10-s	16343 S MC CALL	339,926	0	339,926	253.51	253.50
393-230-35	13324 S BETHEL AVE	500,000	1,473,600	1,973,600	683.36	683.36
393-230-38	12163 E MOUNTAIN VIEW AVE	1,300,000	13,345,100	14,645,100	78.91	78.90
477-070-14	2247 W CHURCH AVE	423,896	238,579	662,475	84.01	84.00
487-070-41-S	4774 E JENSEN AVE	260,688	4,031,736	4,292,424	621.68	621.68
487-070-61-S	4681 E VINE AVE	221,062	529,973	751,035	271.55	271.54
487-070-62-S	4707 E VINE AVE	221,060	464,230	685,290	366.59	366.58
Total:		\$57,817,792	\$506,164,558	\$563,982,350	\$128,560.19	\$128,559.90
Parcel Count:						264

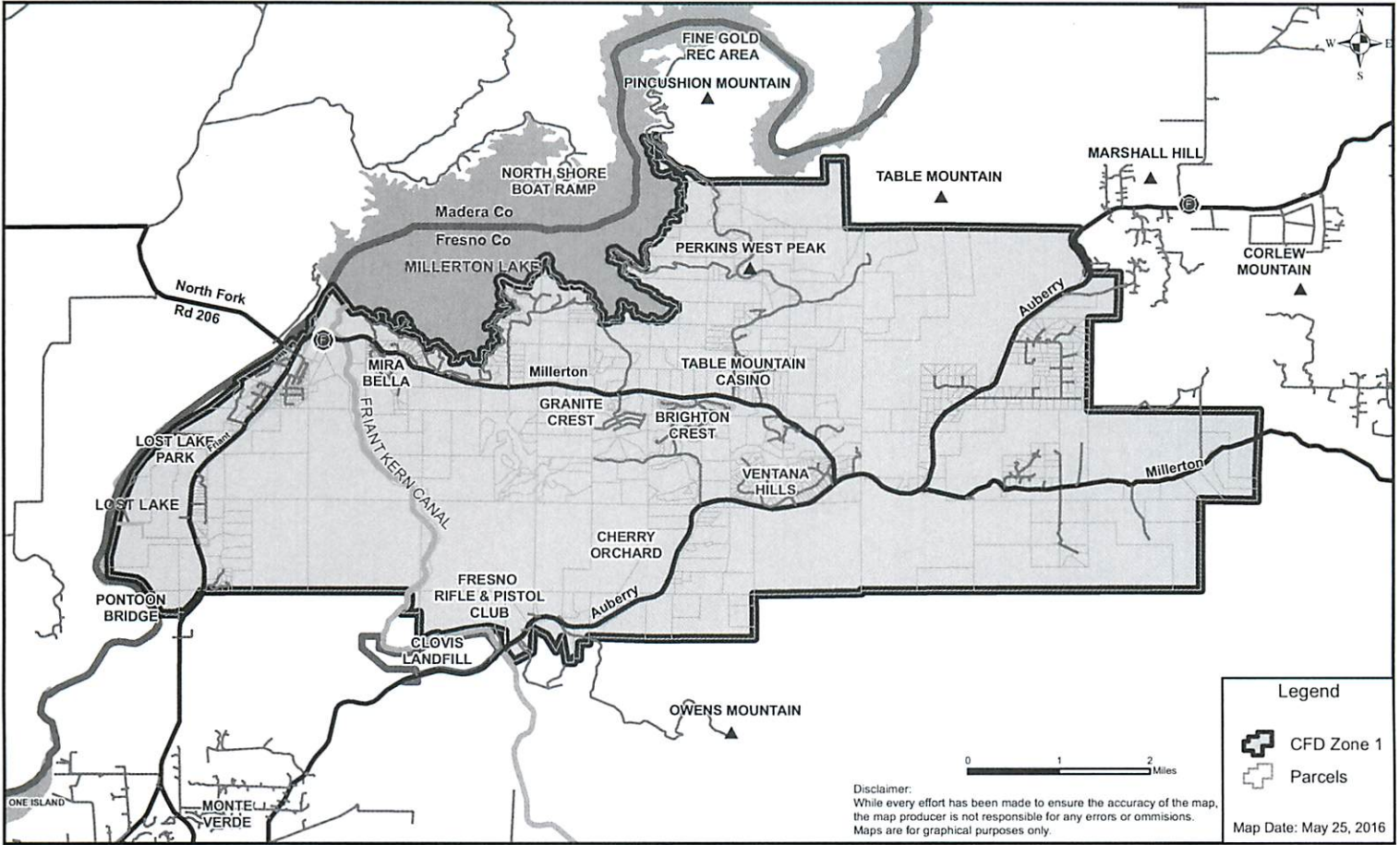
EXHIBIT B

FRESNO COUNTY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT No. 2010-01

Boundary Diagram

Community Facilities District Zone 1



Community Facilities District Zone 2

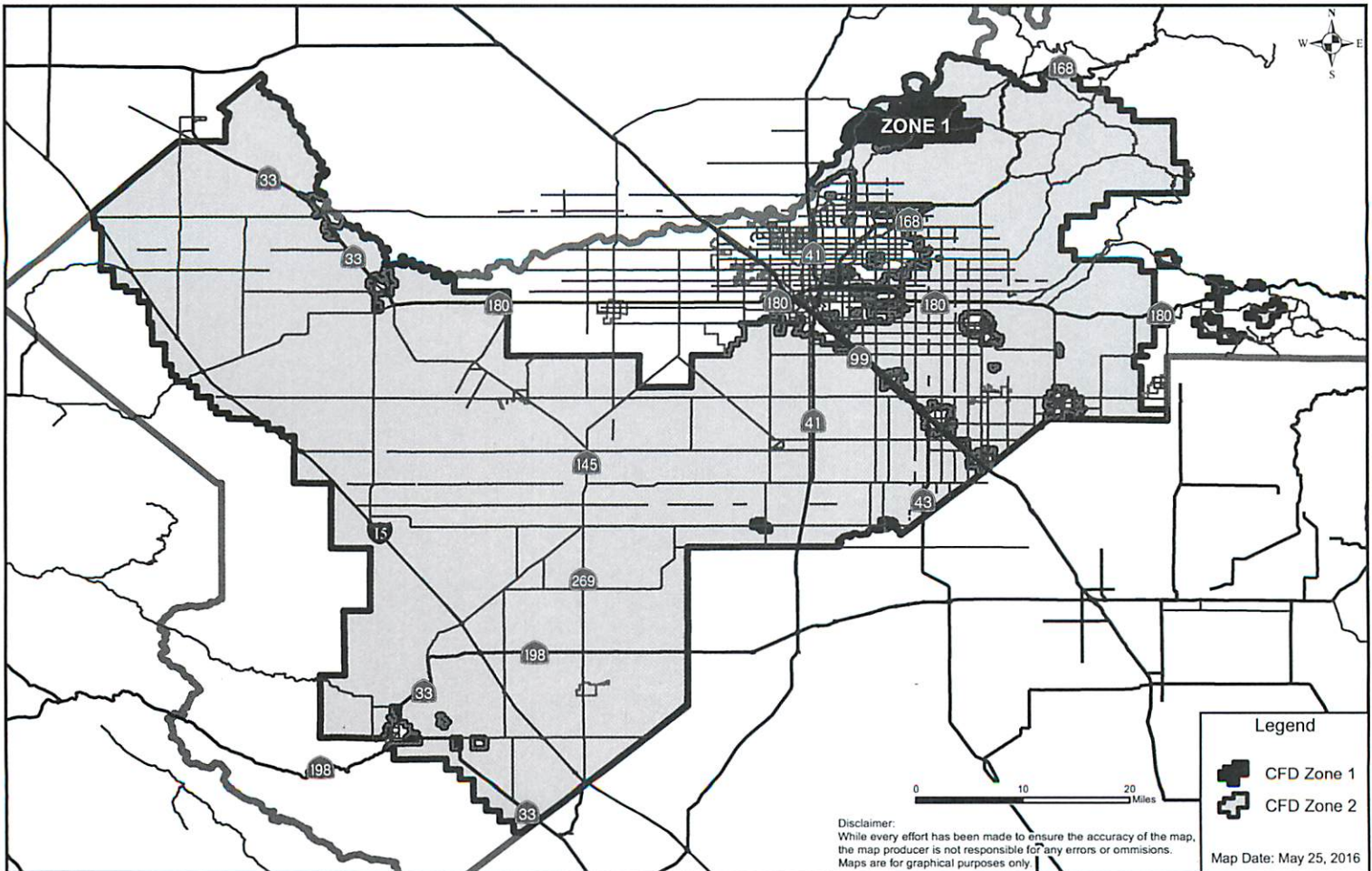


EXHIBIT C

FRESNO COUNTY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT No. 2010-01

Delinquency Summary

DELINQUENCY SUMMARY BY DISTRICT

Fresno County Fire Protection District

Community Facilities District No. 2010-01

DUE DATE	DOLLARS LEVIED	DOLLARS DELINQUENT	% DOLLARS DELINQUENT	PARCELS LEVIED	PARCELS DELINQUENT	DATA DATE
2014/15-1	\$35,957.86	\$2,916.76	8.11%	189	1	09/17/2022
2014/15-2	\$35,957.86	\$2,916.76	8.11%	189	1	09/17/2022
2020/21-1	\$55,888.03	\$0.00	0.00%	239	0	09/17/2022
2020/21-2	\$55,888.03	\$260.21	0.47%	239	1	09/17/2022
2021/22-1	\$56,257.11	\$374.18	0.67%	236	4	09/17/2022
2021/22-2	\$56,257.11	\$374.18	0.67%	236	4	09/17/2022
TOTAL	\$296,206.00	\$6,842.09	2.31%			



Fresno County Fire Protection District

Community Facilities District No. 2010-01

Fiscal Year 2023/24
Annual District Administration Report

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ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2023/24

FRESNO COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT No. 2010-01



Prepared for

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This report provides a summary of the financial and administrative information for Community Facilities District No. 2010-01 (“District”) of the Fresno County Fire Protection District (“Agency”) and is organized in the following sections:

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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 Agency or accessed through the Agency. 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 Agency 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 June 22, 2010, the Agency formed the District by the adoption of Resolution No. 2010-09. 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 County of Fresno (the “County”) encompasses over 6,000 square miles in the heart of the San Joaquin Valley and is located 220 miles Northeast of the City of Los Angeles.

The boundaries of the CFD, together with the CFD’s future annexation area and Zones 1 and 2 boundaries are shown in the Boundary Diagram Section of this Report. The CFD currently has 318 developed parcels.

C. BONDS

There are currently no bonds issued for this District.

D. FINANCED FACILITIES & SERVICES

The CFD was formed to provide funding for all or a portion of the costs of the following CFD’s Authorized Improvements (collectively, the “Facilities”); the acquisition of land and the construction of facilities for fire protection and suppression, and for emergency medical services, including but not limited to (i) station renovation, construction, expansion and equipping; (ii) the construction,

expansion and equipping of training facilities, including classrooms, drill towers, rescue buildings and burn buildings; (iii) the acquisition and equipping of fire engines, other vehicles and emergency medical apparatus with a useful life of five (5) years or more; (iv) the funding of reserves for building refurbishment and replacement, as well as for the replacement of equipment; and (v) the purchase of other related appurtenances permitted under the Act in furtherance of the operations of the District.

Notwithstanding the foregoing, Special Tax A levied on and collected from property in Zone 1 of the CFD (as Special Tax A and Zone 1 are identified in the Rate and Method of Apportionment of Special Taxes for the CFD, and as Zone 1 is depicted on the recorded boundary map for the CFD) shall be used solely to fund the following Facilities (and shall not be used to fund any other Facilities): (i) the acquisition of land for and the construction and equipping of a fire station to be located in Zone 1 of the CFD; (ii) the acquisition of a fire engine and other vehicles and equipment to serve the land within Zone 1 of the CFD; and (iii) 2.53% of the cost of the construction, expansion and equipping of a training facility, including classrooms, drill towers, rescue buildings and burn buildings (collectively, the "Zone 1 Facilities"). All Facilities authorized to be funded by the CFD, other than the Zone 1 Facilities, are referred to as the "Zone 2 Facilities," including any portion of the Facilities described in clause (ii) of the preceding paragraph not funded by Zone 1 of the CFD pursuant to clause (iii) of the preceding sentence.

The Services to be funded, in whole or in part, by the District include all direct and incidental costs related to providing fire protection and suppression, and emergency medical services, including (i) fire protection and suppression services, including protection planning and (ii) emergency medical services, including ambulatory services and technical rescue. The CFD may fund any of the following related to the services described in the preceding sentence: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities, establishing reserves for costs of services, paying the salaries and benefits of personnel, and for payment of other related expenses. Any services to be funded by the CFD must be in addition to those provided in the territory of the CFD before the date of creation of the CFD and may not supplant services already available within that territory when the CFD is created.

I. LEVY SUMMARY OVERVIEW

A. FISCAL YEAR 2023/24 LEVY AMOUNTS

The following table summarizes the amounts levied (including handbilled/direct billed charges) for Fiscal Year 2023/24 for the District.

Parcel Count	Charge Amount
318	\$167,850.52

B. FISCAL YEAR 2023/24 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 2023/24 for the District.

Parcel Count	Charge Amount
0	\$0.00

II. FINANCIAL OBLIGATIONS

A. FISCAL YEAR 2023/24 LEVY COMPONENTS

The following table summarizes the financial obligations of the District.

Uses of Funds	Amount
Maximum Special Tax A	71,163.21
Maximum Special Tax B	96,687.75
Total Charge Amount Levied ⁽¹⁾	\$167,850.96

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

B. PREPAYMENTS

For Fiscal Year 2022/23, there were no parcels that prepaid their special tax obligations. The following table lists the parcels that prepaid and amount of the prepayment.

APN	Prepayment Total ⁽¹⁾
N/A	\$0.00
Prepayment Total	\$0.00

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 October 5, 2023.

Summary for Most Recent Fiscal Year		Cumulative Summary for All Years with Delinquencies	
\$3,044.82	2.37%	\$9,686.49	2.28%

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

B. FORECLOSURE COVENANT

The District is not bonded, therefore; the District is not obligated to use Judicial Foreclosure proceedings in order to collect delinquent Special Taxes.

C. DELINQUENCY MANAGEMENT ACTIONS

Willdan Financial Services has not performed any Delinquency Management Actions during Fiscal Year 2022/23.

Action(s)	Date Performed	Number of Parcels
N/A	N/A	0

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 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 Agency’s special tax administrator Willdan Financial Services.

A. RATE AND METHOD OF APPORTIONMENT

Pursuant to Section D of the Rate of Method of Apportionment, commencing with Fiscal Year 2010/11 and for each following fiscal year, the CFD Administrator shall levy the Special Tax A and Special Tax B on the applicable taxable property for Zone 1 and Zone 2, and shall levy the Special Tax for each zone until the total Special Tax levy equals the Special Tax Requirement

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

Step One: The Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Developed Property, excluding Tenured Property, within Zone 1 up to 100% of the applicable Maximum Special Tax A to satisfy the Special Tax Requirement for Zone 1 Facilities. Per the Rate and Method of Apportionment, Zone 2 of the District shall be levied in the same manner as Zone 1.

Step Two: If additional monies are needed to satisfy the Special Tax Requirement for Zone 1 Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor’s Parcel of Permitted Property within Zone 1 up to 100% of the applicable Maximum Special Tax A for Permitted Property. Per the Rate and Method of Apportionment, Zone 2 of the District shall be levied in the same manner as Zone 1.

Developed Property means an Assessor’s Parcel of Taxable Property that is not Tenured Property for which a Certificate of Occupancy was issued on or before April 1 preceding the Fiscal Year for which Special Taxes are being levied.

B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels in each land use type according to its number of units or building square footage, as well as the total Applied Special Tax total for each classification.

Land Use Type	Zone 1				Zone 2				Totals
	APN	No. Units/ Total Building sqft	Applied Special Tax A	Applied Special Tax B	APN	No. Units/ Total Building sqft	Applied Special Tax A	Applied Special Tax B	
Residential ⁽¹⁾									
Single Family Property	226	226	\$38,232.65	\$80,354.88	7	7	\$598.78	\$0.00	\$119,186.31
Multi-Family Property	0	0	0.00	0.00	0	0	0.00	0.00	0
Non-Residential ⁽²⁾									
Commercial	2	2,500	293.38	114.54	11	78,699	2,935.44	2,404.30	5,747.66
Office Property	0	0	0.00	0.00	12	61,607	3,358.76	1,596.57	4,955.33
Industrial Property	0	0	0.00	0.00	60	1,818,602	25,744.20	12,217.46	37,961.66
Totals	228		\$38,526.03	\$80,469.42	90		\$32,637.18	\$16,218.33	167,850.96
Total Applied ⁽³⁾									167,850.52
Variance due to County Even Penny Policy									-0.44

(1) Residential Properties are taxed on a per Unit basis per the Rate and Method of Apportionment.

(2) Non-Residential Properties are taxed on a per Building Square Footage basis per the Rate and Method of Apportionment.

(3) Due to the Fresno County even penny levy requirements, the Total Special Taxes are slightly different than the "Fiscal Year 2023/24 levy components" in Section (II)(A).

C. MAXIMUM ASSIGNED AND APPLIED SPECIAL TAX RATES

The following table summarizes Maximum Assigned Special Tax rates. The Special Tax rates is a combination of Max Tax A and Max Tax B for each Zone within the District.

Land Use Type	Zone 1		Zone 1 Max Tax Rate ⁽³⁾	Zone 2		Zone 2 Max Tax Rate ⁽³⁾
	2023/24 Maximum Special Tax Rate (1)(2)			2023/24 Maximum Special Tax Rate (1)(2)		
	Tax A	Tax B	Tax A	Tax B		
Residential						
Single Family Property	\$257.5446	\$368.6020	\$626.1466	\$85.5416	\$127.7624	\$213.3040
Multi-Family Property	\$200.5169	\$289.3011	\$489.8180	\$67.1456	\$100.5946	\$167.7401
Non-Residential						
Commercial Property	\$0.1288	\$0.1909	\$0.3197	\$0.0460	\$0.0661	\$0.1121
Office Property	\$0.1840	\$0.2643	\$0.4483	\$0.0644	\$0.0881	\$0.1525
Industrial Property	\$0.0736	\$0.1028	\$0.1764	\$0.0170	\$0.0367	\$0.0537

(1) Per the Rate and Method of Apportionment, the maximum assigned Special Tax A rates have been escalated by the greater of two percent (2%) or the Engineering News Record ("ENR") index. For FY2023/24 the rates have been escalated by the ENR, at a rate of 8.39%.

(2) Per the Rate and Method of Apportionment, the maximum assigned Special Tax B rates have been escalated by 3% over the prior fiscal year.

(3) The Special Max Tax Rate is a combination of the sum of Max Tax A and Max Tax B..

D. MAXIMUM AND APPLIED SPECIAL TAX RATES

The Fiscal Year 2023/24 Maximum and Applied Special Tax Rates for each of the CFD's development classifications are shown in the tables below. These figures have been rounded for presentation purposes.

DEVELOPED PROPERTY

All parcels classified as Developed Property in Fiscal Year 2023/24 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2023/24 Maximum Special Tax Rate A	Zone 1 FY 2023/24 Maximum Special Tax Rate B	Zone 2 FY 2023/24 Maximum Special Tax Rate A	Zone 2 FY 2023/24 Maximum Special Tax Rate B
Residential				
SFR Property (per unit)	\$257.5446	\$368.6020	\$85.5416	\$127.7624
MFR Property (per unit)	\$200.5169	\$289.3011	\$67.1456	\$100.5946
Non-Residential				
Commercial Property (per BSF)	\$0.1288	\$0.1909	\$0.0460	\$0.0661
Office Property (per BSF)	\$0.1840	\$0.2643	\$0.0644	\$0.0881
Industrial Property (per BSF)	\$0.0736	\$0.1028	\$0.0184	\$0.0367

PERMITTED PROPERTY

All parcels classified as Permitted Property in FY 2023/24 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2023/24 Maximum Special Tax Rate A	Zone 2 FY 2023/24 Maximum Special Tax Rate A
Residential		
SFR Property (per unit)	\$257.5446	\$85.5416
MFR Property (per unit)	\$200.5169	\$67.1456
Non-Residential		
Commercial Property (per BSF)	\$0.1288	\$0.0460
Office Property (per BSF)	\$0.1840	\$0.0644
Industrial Property (per BSF)	\$0.0736	\$0.0184

ENTITLED PROPERTY

No parcels were classified as Entitled Property for the CFD's FY 2023/24 levy.

Land Use Type	Zone 1 FY 2023/24 Maximum Special Tax Rate A	Zone 2 FY 2023/24 Maximum Special Tax Rate A
Residential		
SFR Property (per lot)	\$257.5446	\$85.5416

TENURED PROPERTY

No parcels were classified as Tenured Property for the CFD's FY 2023/24 levy.

Land Use Type	Zone 1 FY 2023/24 Maximum Special Tax Rate B	Zone 2 FY 2023/24 Maximum Special Tax Rate B
Residential		
SFR Property (per unit)	\$368.6020	\$127.7624
MFR Property (per unit)	\$289.3011	\$100.5946
Non-Residential		
Commercial Property (per BSF)	\$0.1909	\$0.0661
Office Property (per BSF)	\$0.2643	\$0.0881
Industrial Property (per BSF)	\$0.1028	\$0.0367

MIXED USE PROPERTY

Mixed Use Property within each Zone of the CFD shall be subject to a Special Tax A and a Special Tax B. The Maximum Special Tax A for a parcel classified as Mixed Use Property shall be equal to the sum of Maximum Special Tax A that may be applied to each Land Use Type located on that parcel. The Maximum Special Tax B for a parcel classified as Mixed Use Property shall be equal to the sum of Maximum Special Tax B that may be applied to each Land Use Type located on that parcel.

No parcels were classified as Mixed-Use Property for the FY 2023/24 levy.

UNDEVELOPED PROPERTY

Each parcel classified as Undeveloped Property within either Zone of the CFD shall be exempt from the levy of Special Tax A and the levy of Special Tax B.

EXHIBIT A

FRESNO COUNTY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT No. 2010-01

Fiscal Year 2023/24 Charge Detail Report

Fresno County Fire Protection District
Community Facilities District No. 2010-01
Charge Detail Report (Sorted by Assessor's Parcel Number)

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2023/24 Total Charge
005-040-21-s	NO SITUS AVAILABLE	553,402	402,074	955,476	\$129.80	\$129.80
005-150-56-S	47641 W NEES AVE	257,327	20,702,828	20,960,155	64.56	64.56
011-100-24-S	4946 N JERROLD	534,488	4,212,562	4,747,050	734.80	734.80
015-110-33-S	NO SITUS AVAILABLE	431,992	670,897	1,102,889	85.54	85.54
019-040-27-S	904 S LYON AVE	74,896	10,940,521	11,015,417	1,083.26	1,083.26
027-050-17-S	47070 PANOCHÉ RD	2,435,250	721,140	3,156,390	85.54	85.54
027-190-40-s	NO SITUS AVAILABLE	560,961	112,438	673,399	138.78	138.78
030-040-62	NO SITUS AVAILABLE	83,758	1,426,396	1,510,154	459.90	459.90
030-190-28-S	7521 S EL DORADO AVE	64,196	38,286	102,482	91.98	91.98
030-190-44-S	7705 S EL DORADO	65,770	2,734,132	2,799,902	85.54	85.54
040-050-51-S	NO SITUS AVAILABLE	235,699	754,797	990,496	68.98	68.98
040-050-55-S	12688 S COLORADO	1,000,000	23,270,700	24,270,700	25.48	25.48
040-080-40-S	20225 W KAMM	381,823	4,697,157	5,078,980	213.30	213.30
042-070-42-S	NO SITUS AVAILABLE	154,119	132,607	286,726	85.54	85.54
042-070-43-S	NO SITUS AVAILABLE	2,129,908	18,499,365	20,629,273	85.54	85.54
042-100-30-S	12797 S ELM AVE	295,131	7,080,972	7,376,103	220.74	220.74
043-050-15-S	590 W KAMM AVE	302,985	1,180,466	1,483,451	1,379.70	1,379.70
045-080-43-S	32581 W HARLAN	555,501	9,530,829	10,086,330	110.36	110.36
053-070-73	NO SITUS AVAILABLE	2,703,868	3,681,235	6,385,103	110.36	110.36
055-180-42-s	19940 EXCELSIOR AVE	77,582	389,819	467,401	211.38	211.38
060-042-01-S	24924 S BUTTE	184,565	716,716	901,281	177.16	177.16
060-090-66-S	26062 FRESNO-COALINGA	220,363	6,330,600	6,550,963	170.26	170.26
065-060-81-S	24505 W DORRIS AVE	2,222,338	23,780,073	26,002,411	18.38	18.38
065-260-24-S	25430 W DORRIS AVE	750,540	5,160,670	5,911,210	229.94	229.94
075-110-18	36220 LASSEN	61,074	600,432	661,506	275.94	275.94
075-330-06	36301 LASSEN	360,997	1,025,029	1,386,026	782.10	782.10
150-120-48	18540 WATTS VALLEY RD	120,445	470,922	591,367	53.80	53.80
158-090-28	6450 ELWOOD RD	191,893	4,821,757	5,013,650	1,058.90	1,058.90
158-161-23	21998 E WELDON AVE	592,514	1,022,865	1,615,379	99.32	99.32
185-151-60	3617 PARK AVE	64,433	554,214	618,647	314.18	314.18
300-120-22	17541 N FRIANT RD	78,837	599,171	678,008	163.26	163.26
300-170-13	16906 N FRIANT RD	118,356	129,009	247,365	244.66	244.66
300-630-01-S	21027 LAGO BELLO LN	130,000	570,000	700,000	533.80	533.80
300-630-02-S	21039 LAGO BELLO LN	104,431	375,734	480,165	533.80	533.80
300-630-03-S	21051 LAGO BELLO LN	127,500	377,400	504,900	538.00	538.00
300-630-04-S	21063 LAGO BELLO LN	130,000	489,000	619,000	533.80	533.80
300-630-05-S	21075 LAGO BELLO LN	103,961	381,759	485,720	533.80	533.80
300-630-06-S	21087 LAGO BELLO LN	101,924	389,587	491,511	538.00	538.00
300-630-07-S	21097 LAGO BELLO LN	141,563	339,643	481,206	533.80	533.80
300-630-08-S	21109 LAGO BELLO LN	130,000	465,000	595,000	533.80	533.80
300-630-09-S	21131 LAGO BELLO LN	111,550	323,051	434,601	538.00	538.00
300-630-10-S	21143 LAGO BELLO LN	111,550	306,653	418,203	538.00	538.00
300-630-11-S	21155 LAGO BELLO LN	141,563	302,382	443,945	538.00	538.00
300-630-12-S	21167 LAGO BELLO LN	111,550	371,466	483,016	538.00	538.00
300-630-13-s	21142 LAGO BELLO LN	118,913	407,708	526,621	525.40	525.40
300-630-14-S	21130 LAGO BELLO LN	118,228	340,522	458,750	257.54	257.54
300-630-15-S	21110 LAGO BELLO LN	111,550	248,201	359,751	257.54	257.54
300-630-16-S	21098 LAGO BELLO LN	111,045	259,112	370,157	533.80	533.80
300-630-17-S	21086 LAGO BELLO LN	132,600	402,900	535,500	545.00	545.00
300-630-18-S	21074 LAGO BELLO LN	115,629	331,120	446,749	545.00	545.00
300-630-19-S	21062 LAGO BELLO LN	123,667	292,532	416,199	533.80	533.80
300-630-20-S	21050 LAGO BELLO LN	100,395	224,329	324,724	538.00	538.00
300-630-21-S	21038 LAGO BELLO LN	118,913	186,751	305,664	533.80	533.80
300-630-22-S	21139 RUSCELLO LN	117,941	353,825	471,766	538.00	538.00
300-630-23-S	21151 RUSCELLO LN	122,400	232,560	354,960	538.00	538.00
300-630-24-S	21163 RUSCELLO LN	107,219	283,060	390,279	538.00	538.00
300-630-25-S	21149 BELLA VISTA	109,735	259,907	369,642	538.00	538.00
300-641-01-S	21205 FIORI LN	123,667	234,969	358,636	538.00	538.00

Fresno County Fire Protection District
Community Facilities District No. 2010-01
Charge Detail Report (Sorted by Assessor's Parcel Number)

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2023/24 Total Charge
300-641-02-S	21211 FIORI LN	144,391	351,645	496,036	257.54	257.54
300-641-03-S	21214 FIORI LN	135,000	505,000	640,000	533.80	533.80
300-641-04-S	21212 FIORI LN	131,396	299,585	430,981	533.80	533.80
300-641-05-S	21204 FIORI LN	124,575	394,117	518,692	257.54	257.54
300-641-06-S	21213 LAGO BELLO LN	104,431	262,024	366,455	538.00	538.00
300-641-07-S	21225 LAGO BELLO LN	113,250	383,811	497,061	538.00	538.00
300-641-08-S	21235 LAGO BELLO LN	115,629	288,968	404,597	538.00	538.00
300-641-09-S	21247 LAGO BELLO LN	106,661	374,380	481,041	533.80	533.80
300-641-10-S	21259 LAGO BELLO LN	103,961	269,610	373,571	538.00	538.00
300-641-11-S	21271 LAGO BELLO LN	120,885	289,073	409,958	533.80	533.80
300-641-12-S	21281 LAGO BELLO LN	103,961	270,765	374,726	538.00	538.00
300-641-13-S	21293 LAGO BELLO LN	103,961	236,688	340,649	538.00	538.00
300-641-14-S	21305 LAGO BELLO LN	103,961	334,646	438,607	538.00	538.00
300-641-15-S	21317 LAGO BELLO LN	87,025	353,220	440,245	533.80	533.80
300-641-16-S	21329 LAGO BELLO LN	104,431	360,183	464,614	538.00	538.00
300-642-01-S	21325 SOLE LN	117,941	287,349	405,290	525.40	525.40
300-642-02-S	21341 SOLE LN	132,600	351,900	484,500	538.00	538.00
300-642-03-S	21353 SOLE LN	104,431	279,091	383,522	538.00	538.00
300-642-04-S	21365 SOLE LN	109,735	368,260	477,995	538.00	538.00
300-642-05-s	21377 SOLE LN	109,363	325,358	434,721	531.00	531.00
300-642-06-S	21389 SOLE LN	116,037	305,181	421,218	533.80	533.80
300-642-07-S	21401 SOLE LN	115,629	352,038	467,667	533.80	533.80
300-643-01-S	21195 RUSCELLO LN	109,363	346,684	456,047	538.00	538.00
300-643-02-S	21207 RUSCELLO LN	103,961	354,281	458,242	538.00	538.00
300-643-03-S	21219 RUSCELLO LN	123,667	375,126	498,793	538.00	538.00
300-643-04-S	21231 RUSCELLO LN	103,961	236,688	340,649	538.00	538.00
300-643-05-S	21243 RUSCELLO LN	113,250	360,141	473,391	538.00	538.00
300-643-06-S	21255 RUSCELLO LN	130,000	270,000	400,000	533.80	533.80
300-643-07-S	21267 RUSCELLO LN	123,667	313,291	436,958	538.00	538.00
300-643-08-S	21279 RUSCELLO LN	113,250	279,504	392,754	538.00	538.00
300-643-09-S	21291 RUSCELLO LN	122,400	249,900	372,300	545.00	545.00
300-643-10-S	21303 RUSCELLO LN	103,961	323,209	427,170	538.00	538.00
300-643-11-S	21315 RUSCELLO LN	107,219	307,185	414,404	257.54	257.54
300-643-12-S	21327 RUSCELLO LN	109,363	265,754	375,117	533.80	533.80
300-643-13-S	21339 RUSCELLO LN	130,000	245,000	375,000	538.00	538.00
300-643-14-S	21351 RUSCELLO LN	103,961	275,632	379,593	538.00	538.00
300-643-15-S	21363 RUSCELLO LN	103,961	267,646	371,607	538.00	538.00
300-643-16-S	21375 RUSCELLO LN	141,337	329,789	471,126	533.80	533.80
300-643-17-S	21360 LAGO BELLO LN	115,512	331,064	446,576	538.00	538.00
300-643-18-S	21322 LAGO BELLO LN	115,629	309,045	424,674	538.00	538.00
300-643-19-S	21310 LAGO BELLO LN	115,629	283,713	399,342	538.00	538.00
300-643-20-S	21298 LAGO BELLO LN	113,361	247,335	360,696	533.80	533.80
300-643-21-S	21286 LAGO BELLO LN	122,400	336,600	459,000	533.80	533.80
300-643-22-S	21274 LAGO BELLO LN	130,000	453,000	583,000	538.00	538.00
300-643-23-S	21262 LAGO BELLO LN	84,936	289,469	374,405	538.00	538.00
300-643-24-S	21250 LAGO BELLO LN	111,550	304,535	416,085	538.00	538.00
300-643-25-S	21238 LAGO BELLO LN	113,250	302,382	415,632	533.80	533.80
300-643-26-S	21226 LAGO BELLO LN	127,500	272,340	399,840	538.00	538.00
300-643-27-S	21214 LAGO BELLO LN	130,000	530,000	660,000	538.00	538.00
300-643-28-S	21202 LAGO BELLO LN	117,941	220,872	338,813	545.00	545.00
300-643-29-S	21190 LAGO BELLO LN	111,550	281,442	392,992	545.00	545.00
300-643-30-S	21178 LAGO BELLO LN	111,550	278,764	390,314	257.54	257.54
300-643-31-S	21166 LAGO BELLO LN	114,831	284,347	399,178	538.00	538.00
300-643-32-s	21154 LAGO BELLO LN	118,578	282,338	400,916	531.00	531.00
300-644-01-S	21376 RUSCELLO LN	103,961	266,838	370,799	257.54	257.54
300-644-02-S	21362 RUSCELLO LN	69,049	198,739	267,788	538.00	538.00
300-644-03-S	21340 RUSCELLO LN	103,961	345,618	449,579	538.00	538.00
300-644-04-S	21328 RUSCELLO LN	101,924	283,243	385,167	538.00	538.00

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300-644-05-S	21316 RUSCELLO LN	111,550	244,854	356,404	538.00	538.00
300-644-06-S	21302 RUSCELLO LN	103,961	274,692	378,653	538.00	538.00
300-644-07-S	21290 RUSCELLO LN	100,395	317,815	418,210	538.00	538.00
300-644-08-S	21276 RUSCELLO LN	111,550	406,281	517,831	538.00	538.00
300-644-09-S	21262 RUSCELLO LN	103,961	267,761	371,722	538.00	538.00
300-644-10-S	21244 RUSCELLO LN	103,961	257,596	361,557	538.00	538.00
300-644-11-S	21226 RUSCELLO LN	113,250	265,687	378,937	538.00	538.00
300-644-12-S	21208 RUSCELLO LN	127,500	244,800	372,300	533.80	533.80
300-644-13-S	21196 RUSCELLO LN	113,250	248,600	361,850	533.80	533.80
300-644-14-S	21184 RUSCELLO LN	113,250	385,511	498,761	538.00	538.00
300-650-01-S	21413 SOLE LN	86,633	265,681	352,314	538.00	538.00
300-650-02-S	21425 SOLE LN	122,400	362,100	484,500	538.00	538.00
300-650-03-S	21437 SOLE LN	103,961	291,095	395,056	538.00	538.00
300-650-04-S	21449 SOLE LN	116,090	270,880	386,970	538.00	538.00
300-650-05-S	21461 SOLE LN	103,961	210,235	314,196	538.00	538.00
300-650-06-s	21473 SOLE LN	100,395	323,385	423,780	525.40	525.40
300-650-07-s	21382 TRAMONTO LN	134,024	219,800	353,824	531.00	531.00
300-650-08-S	21366 TRAMONTO LN	104,431	256,327	360,758	533.80	533.80
300-650-09-S	21352 TRAMONTO LN	103,961	342,385	446,346	538.00	538.00
300-650-10-S	21340 TRAMONTO LN	133,859	312,343	446,202	538.00	538.00
300-650-11-S	21328 TRAMONTO LN	111,550	317,920	429,470	538.00	538.00
300-650-12-s	21316 TRAMONTO LN	87,025	225,115	312,140	531.00	531.00
300-650-13-s	21294 TRAMONTO LN	87,025	221,980	309,005	533.80	533.80
300-650-14-S	21274 TRAMONTO LN	103,961	304,380	408,341	538.00	538.00
300-650-15-S	21262 TRAMONTO LN	103,961	241,423	345,384	538.00	538.00
300-650-16-S	21250 TRAMONTO LN	86,633	228,141	314,774	538.00	538.00
300-650-17-S	21242 TRAMONTO LN	130,000	495,000	625,000	538.00	538.00
300-650-18-S	21230 TRAMONTO LN	130,000	338,000	468,000	538.00	538.00
300-650-19-S	21218 TRAMONTO LN	103,961	236,688	340,649	533.80	533.80
300-650-20-S	21249 TRAMONTO LN	110,234	332,753	442,987	538.00	538.00
300-650-21-S	21261 TRAMONTO LN	104,431	379,448	483,879	538.00	538.00
300-650-22-S	21273 TRAMONTO LN	127,500	285,600	413,100	538.00	538.00
300-650-23-S	21285 TRAMONTO LN	104,431	322,471	426,902	538.00	538.00
300-650-24-S	21297 TRAMONTO LN	87,025	389,079	476,104	525.40	525.40
300-650-25-S	21309 TRAMONTO LN	115,512	378,080	493,592	533.80	533.80
300-650-26-S	21321 TRAMONTO LN	109,735	363,293	473,028	538.00	538.00
300-650-27-S	21333 TRAMONTO LN	127,500	387,600	515,100	533.80	533.80
300-650-28-S	21345 TRAMONTO LN	109,363	380,806	490,169	533.80	533.80
300-650-29-S	21357 TRAMONTO LN	123,667	314,322	437,989	538.00	538.00
300-650-30-S	21369 TRAMONTO LN	103,961	264,185	368,146	538.00	538.00
300-650-31-s	21381 TRAMONTO LN	88,766	353,658	442,424	525.40	525.40
300-660-01-S	21206 TRAMONTO LN	127,500	295,800	423,300	533.80	533.80
300-660-02-S	21194 TRAMONTO LN	115,629	341,527	457,156	533.80	533.80
300-660-03-S	21182 TRAMONTO LN	123,667	376,156	499,823	538.00	538.00
300-660-04-S	21170 TRAMONTO LN	130,000	490,000	620,000	538.00	538.00
300-660-05-s	21162 TRAMONTO LN	118,356	301,698	420,054	521.20	521.20
300-660-06-s	21161 TRAMONTO LN	124,878	423,260	548,138	521.20	521.20
300-660-07-S	21169 TRAMONTO LN	130,000	500,000	630,000	533.80	533.80
300-660-08-S	21181 TRAMONTO LN	118,440	276,363	394,803	533.80	533.80
300-660-09-S	21193 TRAMONTO LN	87,025	320,151	407,176	538.00	538.00
300-660-10-s	21205 TRAMONTO LN	127,500	326,400	453,900	531.00	531.00
300-660-11-s	21217 TRAMONTO LN	148,920	347,482	496,402	525.40	525.40
300-660-12-s	21229 TRAMONTO LN	132,600	499,800	632,400	525.40	525.40
300-660-13-S	21164 RUSCELLO LN	111,550	334,877	446,427	257.54	257.54
300-660-14-S	21152 RUSCELLO LN	130,000	500,000	630,000	538.00	538.00
300-660-15-S	21140 RUSCELLO LN	111,550	308,661	420,211	538.00	538.00
300-660-16-S	21128 RUSCELLO LN	111,550	238,717	350,267	545.00	545.00
300-660-17-S	21116 RUSCELLO LN	123,667	391,614	515,281	538.00	538.00

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300-660-18-S	21104 RUSCELLO LN	117,941	310,829	428,770	538.00	538.00
300-660-19-S	21092 RUSCELLO LN	132,600	324,870	457,470	538.00	538.00
300-660-20-S	21080 RUSCELLO LN	127,500	306,000	433,500	538.00	538.00
300-660-21-S	21055 RUSCELLO LN	130,000	465,000	595,000	533.80	533.80
300-660-22-S	21067 RUSCELLO LN	106,290	309,947	416,237	538.00	538.00
300-660-23-S	21079 RUSCELLO LN	86,633	365,026	451,659	533.80	533.80
300-660-24-S	21091 RUSCELLO LN	109,735	180,085	289,820	538.00	538.00
300-660-25-S	21103 RUSCELLO LN	130,000	450,700	580,700	538.00	538.00
300-660-26-S	21115 RUSCELLO LN	109,363	251,426	360,789	538.00	538.00
300-660-27-S	21127 RUSCELLO LN	127,500	349,500	477,000	538.00	538.00
300-660-28-S	21024 LAGO BELLO LN	111,550	339,408	450,958	545.00	545.00
300-660-29-S	21004 LAGO BELLO LN	118,514	216,418	334,932	538.00	538.00
300-660-30-s	20981 RUSCELLO LN	88,766	345,374	434,140	521.20	521.20
300-660-31-S	20997 RUSCELLO LN	87,025	226,970	313,995	533.80	533.80
300-660-32-S	21011 RUSCELLO LN	117,127	273,299	390,426	538.00	538.00
300-660-33-S	21023 RUSCELLO LN	110,234	330,595	440,829	538.00	538.00
300-660-34-S	20995 LAGO BELLO LN	116,037	307,387	423,424	538.00	538.00
300-660-35-s	21003 LAGO BELLO LN	88,766	433,077	521,843	525.40	525.40
300-660-36-s	21015 LAGO BELLO LN	88,766	415,347	504,113	525.40	525.40
300-671-01-S	20019 GENTEEL DR	157,676	276,564	434,240	626.14	626.14
300-671-02-S	20025 GENTEEL DR	126,141	388,584	514,725	626.14	626.14
300-671-03-S	NO SITUS AVAILABLE	126,141	330,490	456,631	626.14	626.14
300-671-04-S	20037 GENTEEL DR	123,667	314,322	437,989	626.14	626.14
300-671-05-S	20043 GENTEEL DR	132,600	383,520	516,120	626.14	626.14
300-671-06-S	20049 GENTEEL DR	130,000	355,000	485,000	368.60	368.60
300-671-07-S	20055 GENTEEL DR	126,141	294,013	420,154	626.14	626.14
300-671-08-S	NO SITUS AVAILABLE	126,141	378,739	504,880	626.14	626.14
300-672-01-S	20024 GENTEEL DR	126,141	345,837	471,978	626.14	626.14
300-672-02-S	20030 GENTEEL DR	126,141	338,398	464,539	626.14	626.14
300-672-03-S	20036 GENTEEL DR	126,141	287,671	413,812	626.14	626.14
300-672-04-S	NO SITUS AVAILABLE	126,141	284,763	410,904	626.14	626.14
300-672-05-S	NO SITUS AVAILABLE	126,141	316,719	442,860	626.14	626.14
300-672-06-S	20134 PESCARA LN	126,141	348,848	474,989	626.14	626.14
300-672-07-S	NO SITUS AVAILABLE	126,141	346,152	472,293	626.14	626.14
300-672-08-S	20122 PESCARA LN	123,667	234,453	358,120	626.14	626.14
300-672-09-S	NO SITUS AVAILABLE	126,141	279,507	405,648	626.14	626.14
300-672-10-S	20110 PESCARA LN	126,141	316,824	442,965	626.14	626.14
300-673-01-S	20092 PESCARA LN	132,600	334,560	467,160	626.14	626.14
300-673-02-S	20084 PESCARA LN	126,141	369,699	495,840	626.14	626.14
300-673-03-S	20078 PESCARA LN	126,141	331,120	457,261	626.14	626.14
300-673-04-S	20072 PESCARA LN	126,141	316,509	442,650	626.14	626.14
300-673-05-S	20064 PESCARA LN	126,141	276,459	402,600	626.14	626.14
300-673-06-S	NO SITUS AVAILABLE	126,141	335,325	461,466	626.14	626.14
300-674-03-S	20040 SUNSET DR	123,667	409,650	533,317	626.14	626.14
300-681-01-S	20071 GENTEEL DR	123,667	394,912	518,579	368.60	368.60
300-681-02-S	NO SITUS AVAILABLE	126,141	252,177	378,318	626.14	626.14
300-681-03-S	NO SITUS AVAILABLE	123,667	292,577	416,244	368.60	368.60
300-681-04-S	20093 GENTEEL DR	126,141	350,462	476,603	626.14	626.14
300-681-05-S	NO SITUS AVAILABLE	123,667	379,763	503,430	368.60	368.60
300-681-06-S	NO SITUS AVAILABLE	123,667	399,035	522,702	368.60	368.60
300-682-07-S	20086 GENTEEL DR	123,667	351,216	474,883	626.14	626.14
300-682-08-S	NO SITUS AVAILABLE	123,667	412,839	536,506	626.14	626.14
300-682-10-S	NO SITUS AVAILABLE	122,400	255,500	377,900	368.60	368.60
300-682-11-S	NO SITUS AVAILABLE	122,400	231,000	353,400	368.60	368.60
300-682-12-S	NO SITUS AVAILABLE	122,400	255,500	377,900	368.60	368.60
300-682-13-S	NO SITUS AVAILABLE	122,400	198,000	320,400	368.60	368.60
300-682-14-S	NO SITUS AVAILABLE	122,400	255,500	377,900	368.60	368.60
300-682-15-S	NO SITUS AVAILABLE	122,400	247,500	369,900	368.60	368.60

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300-682-16-S	NO SITUS AVAILABLE	130,000	322,100	452,100	368.60	368.60
300-683-06-S	NO SITUS AVAILABLE	122,400	0	122,400	368.60	368.60
300-683-07-S	NO SITUS AVAILABLE	130,000	342,700	472,700	368.60	368.60
300-684-01-S	NO SITUS AVAILABLE	122,400	298,000	420,400	368.60	368.60
300-684-02-S	NO SITUS AVAILABLE	462,400	0	462,400	368.60	368.60
300-684-03-S	NO SITUS AVAILABLE	122,400	304,000	426,400	368.60	368.60
300-684-04-S	NO SITUS AVAILABLE	122,400	264,000	386,400	368.60	368.60
300-684-05-S	NO SITUS AVAILABLE	122,400	268,000	390,400	368.60	368.60
300-684-06-S	NO SITUS AVAILABLE	122,400	304,000	426,400	368.60	368.60
300-684-07-S	NO SITUS AVAILABLE	122,400	251,200	373,600	368.60	368.60
300-684-08-S	NO SITUS AVAILABLE	123,667	334,934	458,601	368.60	368.60
300-684-09-S	NO SITUS AVAILABLE	127,500	297,330	424,830	368.60	368.60
300-684-10-S	20083 SUMONA	123,667	301,028	424,695	626.14	626.14
300-684-11-S	NO SITUS AVAILABLE	126,141	316,404	442,545	626.14	626.14
300-684-12-S	NO SITUS AVAILABLE	131,396	392,719	524,115	626.14	626.14
300-684-13-S	NO SITUS AVAILABLE	126,141	221,692	347,833	626.14	626.14
300-684-14-S	NO SITUS AVAILABLE	127,500	219,300	346,800	626.14	626.14
300-684-15-S	NO SITUS AVAILABLE	123,667	330,705	454,372	626.14	626.14
300-684-16-S	NO SITUS AVAILABLE	123,667	228,784	352,451	368.60	368.60
300-684-18-S	NO SITUS AVAILABLE	123,667	328,028	451,695	626.14	626.14
300-684-20-S	NO SITUS AVAILABLE	126,141	250,465	376,606	626.14	626.14
300-684-21-S	NO SITUS AVAILABLE	126,141	342,683	468,824	626.14	626.14
300-684-22-S	20077 SUNSET DR	128,820	375,030	503,850	626.14	626.14
300-684-23-S	NO SITUS AVAILABLE	126,141	349,726	475,867	626.14	626.14
300-684-24-S	20089 SUNSET DR	115,629	228,841	344,470	626.14	626.14
300-684-25-S	20095 SUNSET	126,141	249,023	375,164	626.14	626.14
316-071-37	2976 S PEACH AVE	319,572	878,229	1,197,801	970.72	970.72
316-080-01	5004 E JENSEN AVE	145,016	453,449	598,465	367.92	367.92
316-090-13	2761 S WILLOW AVE	295,611	364,070	659,681	309.04	309.04
327-120-09	1417 S MARKS AVE	273,299	241,515	514,814	91.24	91.24
329-040-22	4361 S ELM AVE	150,452	318,631	469,083	88.30	88.30
329-120-33	3592 S ELM AVE	816,000	1,428,000	2,244,000	676.00	676.00
330-110-55	3686 S BAGLEY AVE	195,291	492,139	687,430	137.96	137.96
330-200-14-s	2525 E NORTH AVE	2,410,690	76,836,653	79,247,343	2,318.12	2,318.12
330-212-09	2771 E MALAGA AVE	171,239	1,522,610	1,693,849	533.48	533.48
331-020-49-S	3701 S MINNEWAWA AVE	1,200,000	16,800,000	18,000,000	3,711.98	3,711.98
331-040-47	8894 E CENTRAL AVE	107,174	909,315	1,016,489	205.20	205.20
331-071-04	3197 E NORTH AVE	175,051	541,482	716,533	341.48	341.48
331-140-46	3395 E MALAGA AVE	782,724	1,717,280	2,500,004	201.42	201.42
334-150-29	5385 S ELM AVE	382,774	1,640,469	2,023,243	418.50	418.50
335-170-32	8570 S CEDAR AVE	750,000	16,016,600	16,766,600	202.16	202.16
338-020-37	9685 S HUGHES AVE	73,622	4,933,522	5,007,144	274.74	274.74
340-070-73	5399 S VILLA AVE	255,000	545,000	800,000	169.78	169.78
340-092-05	NO SITUS AVAILABLE	132,511	267,941	400,452	772.62	772.62
340-092-20	5771 TOYOTA PL	230,675	614,799	845,474	452.34	452.34
340-092-32	5898 TOYOTA PL	468,516	618,455	1,086,971	599.24	599.24
340-092-36	5700 S MANDARIN AVE	446,206	1,338,620	1,784,826	404.98	404.98
340-092-41	4394 E ABSOLUT	171,575	708,900	880,475	1,970.88	1,970.88
340-093-01	4585 E CITRON	424,695	1,545,901	1,970,596	2,093.54	2,093.54
340-093-06	4692 E LINCOLN	913,909	935,639	1,849,548	85.54	85.54
340-150-26	4800 E CLAYTON AVE	339,756	2,265,059	2,604,815	1,099.72	1,099.72
340-330-06	NO SITUS AVAILABLE	0	0	0	413.32	413.32
340-330-07	NO SITUS AVAILABLE	0	0	0	413.32	413.32
340-330-08	NO SITUS AVAILABLE	0	0	0	91.86	91.86
340-330-09	NO SITUS AVAILABLE	0	0	0	551.08	551.08
340-330-10	NO SITUS AVAILABLE	0	0	0	413.32	413.32
340-330-11	NO SITUS AVAILABLE	0	0	0	413.32	413.32
340-330-12	NO SITUS AVAILABLE	0	0	0	220.42	220.42

**Fresno County Fire Protection District
Community Facilities District No. 2010-01
Charge Detail Report (Sorted by Assessor's Parcel Number)**

Assessor's Parcel Number	Situs Address	Assesed Land Value	Assessed Structure Value	Total Assessed Value	Max Tax	2023/24 Total Charge
340-330-13	NO SITUS AVAILABLE	0	0	0	743.96	743.96
340-330-15	NO SITUS AVAILABLE	0	0	0	275.54	275.54
340-330-17	NO SITUS AVAILABLE	0	0	0	275.54	275.54
340-330-18	NO SITUS AVAILABLE	0	0	0	275.54	275.54
340-330-19	NO SITUS AVAILABLE	0	0	0	551.08	551.08
340-330-20	NO SITUS AVAILABLE	0	0	0	1,102.18	1,102.18
340-330-21	NO SITUS AVAILABLE	0	0	0	653.04	653.04
340-330-22	NO SITUS AVAILABLE	0	0	0	344.42	344.42
348-041-25-s	7835 E MANNING AVE	21,740	2,231,583	2,253,323	183.96	183.96
348-050-20	9450 S DE WOLF AVE	50,000	4,950,000	5,000,000	267.10	267.10
348-160-16	5414 E FLORAL AVE	27,945	1,058,495	1,086,440	2,784.80	2,784.80
350-101-05	5285 S PORTOLA AVE	74,258	69,304	143,562	44.14	44.14
363-061-55	8418 S LAC JAC AVE	191,710	50,672,840	50,864,550	46.34	46.34
365-170-16	17721 E HUNTSMAN AVE	165,773	3,265,724	3,431,497	212.74	212.74
365-170-28	17165 E HUNTSMAN AVE	960,000	2,424,800	3,384,800	1,255.34	1,255.34
373-100-01	8222 CRAWFORD AVE	141,336	2,085,114	2,226,450	1,154.34	1,154.34
385-031-49-S	6427 E FLORAL AVE	585,868	1,059,740	1,645,608	3,036.00	3,036.00
385-111-19-S	14555 S PEACH AVE	3,214,683	17,080,065	20,294,748	2,987.50	2,987.50
393-101-16	9485 E MOUNTAIN VIEW AVE	72,684	276,307	348,991	58.86	58.86
393-141-01-s	NO SITUS AVAILABLE	189,012	133,532	322,544	61.80	61.80
393-141-09-s	16277 S MC CALL	139,026	68,389,985	68,529,011	318.96	318.96
393-141-10-s	16343 S MC CALL	339,926	0	339,926	274.78	274.78
393-230-35	13324 S BETHEL AVE	500,000	1,473,600	1,973,600	740.68	740.68
393-230-38	12163 E MOUNTAIN VIEW AVE	1,300,000	13,345,100	14,645,100	85.54	85.54
477-070-14	2247 W CHURCH AVE	423,896	238,579	662,475	91.06	91.06
487-070-41-S	4774 E JENSEN AVE	260,688	4,031,736	4,292,424	673.84	673.84
487-070-61-S	4681 E VINE AVE	221,062	529,973	751,035	294.32	294.32
487-070-62-S	4707 E VINE AVE	221,060	464,230	685,290	397.34	397.34
Parcel Count:						317
Total:						\$168,037.72

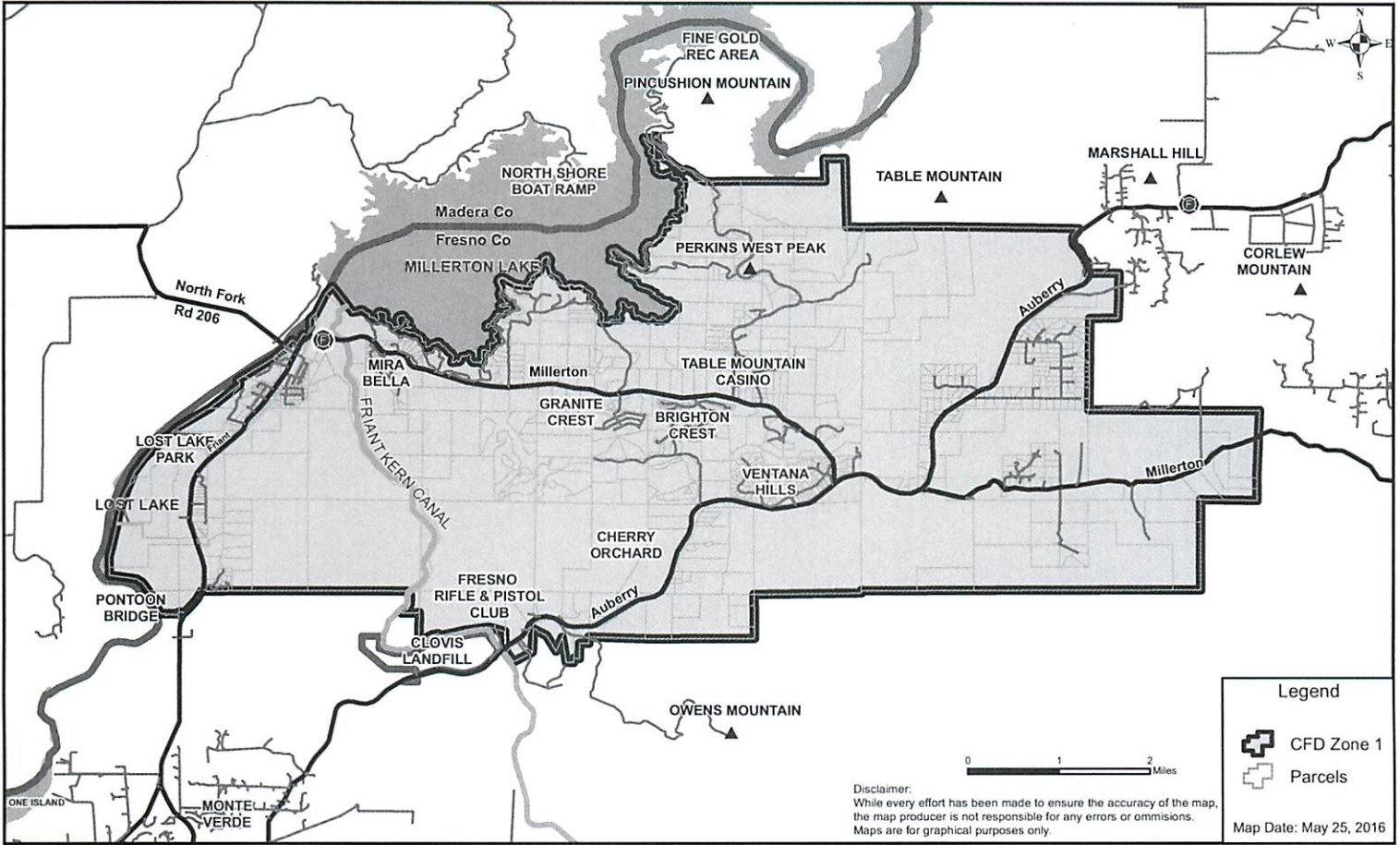
EXHIBIT B

FRESNO COUNTY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT No. 2010-01

Boundary Diagram

Community Facilities District Zone 1



Community Facilities District Zone 2

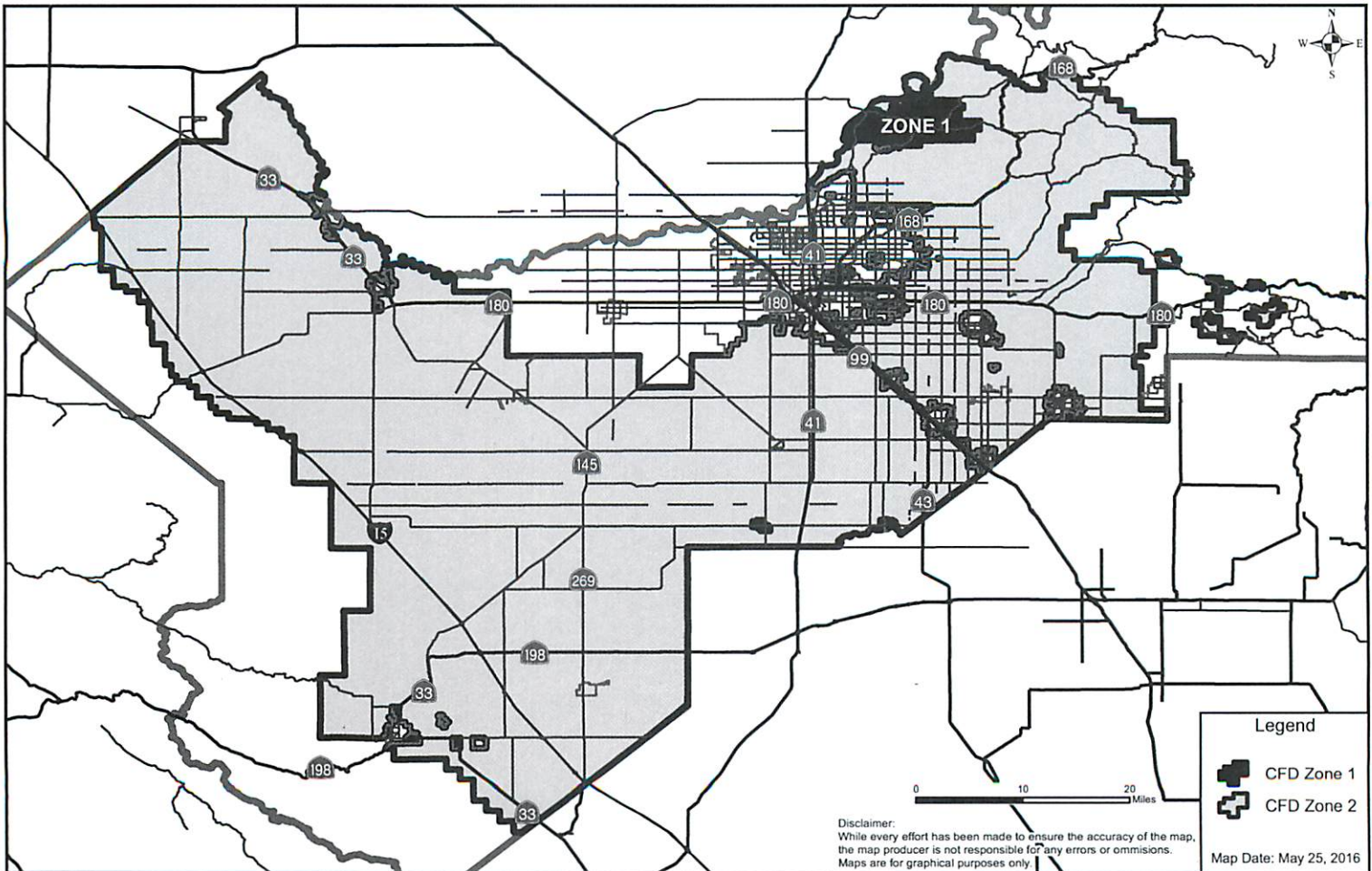


EXHIBIT C

FRESNO COUNTY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT No. 2010-01

Delinquency Summary

DELINQUENCY SUMMARY BY DISTRICT
Fresno County Fire Protection District

Community Facilities District No. 2010-01

DUE DATE	DOLLARS LEVIED	DOLLARS DELINQUENT	% DOLLARS DELINQUENT	PARCELS LEVIED	PARCELS DELINQUENT	DATA DATE
2014/15-1	\$35,957.86	\$2,916.76	8.11%	189	1	10/05/2023
2014/15-2	\$35,957.86	\$2,916.76	8.11%	189	1	10/05/2023
2020/21-1	\$55,888.03	\$0.00	0.00%	239	0	10/05/2023
2020/21-2	\$55,888.03	\$260.21	0.47%	239	1	10/05/2023
2021/22-1	\$56,257.11	\$273.97	0.49%	236	1	10/05/2023
2021/22-2	\$56,257.11	\$273.97	0.49%	236	1	10/05/2023
2022/23-1	\$64,279.95	\$1,366.99	2.13%	263	2	10/05/2023
2022/23-2	\$64,279.95	\$1,677.83	2.61%	263	3	10/05/2023
TOTAL	\$424,765.90	\$9,686.49	2.28%			