



Fresno County Fire Protection District

Community Facilities District No. 2010-01

Fiscal Year 2021/22
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



ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2021/22

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



Prepared for

FRESNO COUNTY FIRE PROTECTION DISTRICT
210 S. Academy Avenue
Sanger, CA 93657

T: (559) 493-4300

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 Annual District Administration Report (the “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:

INTRODUCTION

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

I. LEVY SUMMARY OVERVIEW

- A. FISCAL YEAR 2021/22 LEVY AMOUNTS
- B. FISCAL YEAR 2021/22 HANDBILL AMOUNTS

II. FINANCIAL OBLIGATIONS

- A. FISCAL YEAR 2021/22 LEVY COMPONENTS
- B. PREPAYMENT SUMMARY
- C. HISTORICAL BOND CALL SUMMARY

III. DELINQUENCY AND FORECLOSURE STATUS

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

IV. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT

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

EXHIBITS

- EXHIBIT A: FISCAL YEAR 2021/22 CHARGE DETAIL REPORT
- EXHIBIT B: BOUNDARY DIAGRAM
- EXHIBIT C: DELINQUENCY SUMMARY

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 236 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 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 2021/22 LEVY AMOUNTS

The following table summarizes the amounts levied (including handbilled/direct billed charges) for Fiscal Year 2021/22 for the District.

Parcel Count	Charge Amount
236	\$112,514.22

B. FISCAL YEAR 2021/22 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 2021/22 with the County.

Parcel Count	Charge Amount
0	\$0.00

II. FINANCIAL OBLIGATIONS

A. FISCAL YEAR 2021/22 LEVY COMPONENTS

The following table summarizes the financial obligations of the District.

Uses of Funds	Amount
Maximum Special Tax A	\$50,502.53
Maximum Special Tax B	62,025.56
Total Charge Amount Levied ⁽¹⁾	\$112,528.09

⁽¹⁾ Due to the Fresno County even penny levy requirements, the Total Special Taxes are slightly different than the "Fiscal Year 2021/22 levy components" in Section (II)(A).

B. PREPAYMENT SUMMARY

For Fiscal Year 2020/21, there were no parcels that prepaid their special tax/assessment obligations.

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 30, 2021.

Summary for Most Recent Fiscal Year		Cumulative Summary for All Years with Delinquencies	
\$1,260.19	1.13%	\$8,554.81	1.58%

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 2020/21.

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	161	161	\$27,252.34	\$53,158.32	7	7	\$486.85	\$0.00	\$80,897.51
Multi-Family Property	0	0	0.00	0.00	0	0	0.00	0.00	0
Non-Residential ⁽²⁾									
Commercial	2	2,500	247.55	107.96	11	78,699	2,571.87	2,266.29	5,193.67
Office Property	0	0	0.00	0.00	12	61,607	2,835.71	1,504.91	4,340.62
Industrial Property	0	0	0.00	0.00	43	1,177,834	17,108.21	4,988.08	22,096.29
Totals	163		\$27,499.89	\$53,266.28	73		\$23,002.64	\$8,759.28	112,528.09
Total Applied ⁽³⁾									112,514.22
Variance due to County Even Penny Policy									-13.87

⁽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 2021/22 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⁾
	2021/22 Maximum Special Tax Rate ⁽¹⁾⁽²⁾			2021/22 Maximum Special Tax Rate ⁽¹⁾⁽²⁾		
	Tax A	Tax B		Tax A	Tax B	
Residential						
Single Family Property	\$209.4220	\$347.4427	\$556.8647	\$69.5580	\$120.4283	\$189.9864
Multi-Family Property	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Non-Residential						
Commercial Property	\$0.1047	\$0.1800	\$0.2847	\$0.0374	\$0.0623	\$0.0997
Office Property	\$0.0000	\$0.0000	\$0.0000	\$0.0524	\$0.0831	\$0.1354
Industrial Property	\$0.0000	\$0.0000	\$0.0000	\$0.0150	\$0.0346	\$0.0496

⁽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 FY2021/22 the rates have been escalated by the ENR, at a rate of 6.5167%.

⁽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 2021/22 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 2021/22 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2021/22 Maximum Special Tax Rate A	Zone 1 FY 2021/22 Maximum Special Tax Rate B	Zone 2 FY 2021/22 Maximum Special Tax Rate A	Zone 2 FY 2021/22 Maximum Special Tax Rate B
Residential				
SFR Property (per unit)	\$209.4220	\$347.4427	\$69.5580	\$120.4283
MFR Property (per unit)	\$163.0500	\$272.6941	\$54.5993	\$94.8200
Non-Residential				
Commercial Property (per BSF)	\$0.1047	\$0.1800	\$0.0374	\$0.0623
Office Property (per BSF)	\$0.1496	\$0.2492	\$0.0524	\$0.0831
Industrial Property (per BSF)	\$0.0598	\$0.0969	\$0.0150	\$0.0346

PERMITTED PROPERTY

All parcels classified as Permitted Property in FY 2021/22 were levied at 100% of the Maximum Special Tax Rates.

Land Use Type	Zone 1 FY 2021/22 Maximum Special Tax Rate A	Zone 2 FY 2021/22 Maximum Special Tax Rate A
Residential		
SFR Property (per unit)	\$209.4220	\$69.5580
MFR Property (per unit)	\$163.0500	\$54.5993
Non-Residential		
Commercial Property (per BSF)	\$0.1047	\$0.0374
Office Property (per BSF)	\$0.1496	\$0.0524
Industrial Property (per BSF)	\$0.0598	\$0.0150

ENTITLED PROPERTY

No parcels were classified as Entitled Property for the CFD's FY 2021/22 levy.

Land Use Type	Zone 1 FY 2021/22 Maximum Special Tax Rate A	Zone 2 FY 2021/22 Maximum Special Tax Rate A
Residential		
SFR Property (per lot)	\$209.4220	\$69.5580

TENURED PROPERTY

No parcels were classified as Tenured Property for the CFD's FY 2021/22 levy.

Land Use Type	Zone 1 FY 2021/22 Maximum Special Tax Rate B	Zone 2 FY 2021/22 Maximum Special Tax Rate B
Residential		
SFR Property (per unit)	\$347.4427	\$120.4283
MFR Property (per unit)	\$272.6941	\$94.8200
Non-Residential		
Commercial Property (per BSF)	\$0.1800	\$0.0623
Office Property (per BSF)	\$0.2492	\$0.0831
Industrial Property (per BSF)	\$0.0969	\$0.0346

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 2021/22 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 2021/22 Charge Detail Report

Fresno County Fire Protection District
Community Facilities District
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	2021/22 Charge
003-180-12	NO SITUS AVAILABLE	\$2,708,609	\$1,014,668	\$3,723,277	\$0.00	\$0.00
005-040-21-S	NO SITUS AVAILABLE	542,551	394,191	936,742	105.55	105.54
005-040-22-S	NO SITUS AVAILABLE	82,920	84,892	167,812	0.00	0.00
005-150-56-S	47641 W NEES AVE	252,282	20,033,181	20,285,463	52.51	52.50
011-100-24-S	4946 N JERROLD	524,008	4,129,963	4,653,971	597.51	597.50
012-031-27-S	35454 W SIERRA AVE	106,930	398,622	505,552	0.00	0.00
013-020-49	NO SITUS AVAILABLE	311,567	433,755	745,322	0.00	0.00
015-100-20-S	24025 W WHITESBRIDGE AVE	1,507,936	229,011	1,736,947	0.00	0.00
015-110-33-S	NO SITUS AVAILABLE	423,522	657,744	1,081,266	69.55	69.54
019-040-27-S	904 S LYON AVE	79,592	10,772,141	10,851,733	1,039.93	1,039.92
027-050-17-S	47070 PANOCHÉ RD	2,387,500	707,000	3,094,500	69.55	69.54
027-190-38-S	NO SITUS AVAILABLE	234,099	0	234,099	0.00	0.00
027-190-40-S	NO SITUS AVAILABLE	549,962	110,234	660,196	130.81	130.80
030-040-62	NO SITUS AVAILABLE	80,180	664,338	744,518	373.97	373.96
030-190-28-S	7521 S EL DORADO AVE	62,938	37,536	100,474	74.79	74.78
030-190-44-S	7705 S EL DORADO	64,481	2,191,546	2,256,027	69.55	69.54
035-130-38-S	NO SITUS AVAILABLE	318,495	25,604	344,099	0.00	0.00
035-342-43-S	NO SITUS AVAILABLE	454,132	2,057,974	2,512,106	0.00	0.00
038-080-50-S	NO SITUS AVAILABLE	154,952	0	154,952	0.00	0.00
038-080-51-S	NO SITUS AVAILABLE	361,658	214,464	576,122	0.00	0.00
038-350-02-S	NO SITUS AVAILABLE	176,035	0	176,035	0.00	0.00
038-350-07-S	NO SITUS AVAILABLE	345,519	150,108	495,627	0.00	0.00
040-050-51-S	NO SITUS AVAILABLE	231,078	739,998	971,076	56.10	56.10
040-050-55-S	12688 S COLORADO	500,000	24,281,900	24,781,900	20.73	20.72
040-080-40-S	20225 W KAMM	374,337	4,605,056	4,979,393	0.00	0.00
041-130-19-S	7115 W MOUNTAIN VIEW AVE	660,329	877,069	1,537,398	0.00	0.00
041-130-21-S	7226 W KAMM AVE	384,714	649,504	1,034,218	0.00	0.00
042-042-26-S	15057 S CEDAR AVE	193,741	540,756	734,497	0.00	0.00
042-070-42-S	NO SITUS AVAILABLE	144,999	168,978	313,977	69.55	69.54
042-070-43-S	NO SITUS AVAILABLE	2,041,487	18,194,986	20,236,473	69.55	69.54
042-100-30-S	12797 S ELM AVE	289,345	6,773,910	7,063,255	179.50	179.50
043-050-15-S	590 W KAMM AVE	297,045	955,687	1,252,732	1,121.90	1,121.90
043-170-09-S	13580 S HENDERSON RD	27,880	34,857	62,737	0.00	0.00
043-170-39-S	13428 S HENDERSON RD	463,755	1,545,850	2,009,605	0.00	0.00
043-170-40-S	13440 S HENDERSON RD	30,166	40,610	70,776	0.00	0.00
045-080-43-S	32581 W HARLAN	544,609	9,133,339	9,677,948	89.75	89.74
050-110-04-S	21021 W MOUNT WHITNEY	595,259	494,582	1,089,841	0.00	0.00
050-170-41-S	NO SITUS AVAILABLE	1,459,691	5,935,534	7,395,225	0.00	0.00

Fresno County Fire Protection District
Community Facilities District
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	2021/22 Charge
053-070-72	NO SITUS AVAILABLE	108,775	991,358	1,100,133	0.00	0.00
053-070-73	NO SITUS AVAILABLE	2,543,876	3,674,240	6,218,116	89.75	89.74
055-180-42-S	19940 EXCELSIOR AVE	76,061	382,176	458,237	202.93	202.92
055-260-43-S	20600 S MARKS AVE	1,090,803	1,888,876	2,979,679	0.00	0.00
055-320-32-S	18210 S ELM AVE	89,407	349,739	439,146	0.00	0.00
060-042-01-S	24924 S BUTTE	180,947	702,663	883,610	144.07	144.06
060-090-66-S	26062 FRESNO-COALINGA	214,443	6,002,300	6,216,743	138.46	138.46
060-120-35-S	NO SITUS AVAILABLE	240,415	0	240,415	0.00	0.00
065-060-81-S	24505 W DORRIS AVE	2,178,763	23,319,117	25,497,880	14.96	14.96
065-260-24-S	25430 W DORRIS AVE	735,824	5,059,757	5,795,581	186.98	186.98
068-130-69-S	34901 S JAMESON	26,685	324,107	350,792	0.00	0.00
070-041-33-S	NO SITUS AVAILABLE	364,118	24,015	388,133	0.00	0.00
070-150-09-S	NO SITUS AVAILABLE	42,608	632,954	675,562	0.00	0.00
075-110-18	36220 LASSEN	59,877	588,659	648,536	224.38	224.38
075-330-06	36301 LASSEN	353,919	1,008,545	1,362,464	750.54	750.54
078-030-74-S	NO SITUS AVAILABLE	1,173,782	0	1,173,782	0.00	0.00
085-020-55-S	NO SITUS AVAILABLE	387,155	2,585,481	2,972,636	0.00	0.00
085-020-56-S	NO SITUS AVAILABLE	59,220	875,824	935,044	0.00	0.00
085-020-57S	NO SITUS AVAILABLE	146,867	1,451,112	1,597,979	0.00	0.00
085-060-34-S	NO SITUS AVAILABLE	236,883	1,781,521	2,018,404	0.00	0.00
085-060-37-S	25425 W GOODRICH RD	683,351	7,121,466	7,804,817	0.00	0.00
118-020-90	26055 AUBERRY RD	124,573	371,311	495,884	0.00	0.00
118-491-07	28053 SKY HARBOUR DR	19,428	97,200	116,628	0.00	0.00
138-081-26	22075 OLD STAGE LN	93,652	365,712	459,364	0.00	0.00
140-081-13	31401 SYCAMORE RD ##101	60,621	212,175	272,796	0.00	0.00
150-120-48	18540 WATTS VALLEY RD	117,865	461,689	579,554	43.75	43.74
158-070-65	NO SITUS AVAILABLE	3,612	4,450,000	4,453,612	0.00	0.00
158-070-72	NO SITUS AVAILABLE	0	0	0	0.00	0.00
158-070-73	NO SITUS AVAILABLE	0	0	0	0.00	0.00
158-070-79-S	NO SITUS AVAILABLE	0	0	0	0.00	0.00
158-090-28	6450 ELWOOD RD	240,000	2,602,000	2,842,000	1,017.17	1,017.16
158-140-48	NO SITUS AVAILABLE	358,555	430,216	788,771	0.00	0.00
158-161-23	21998 E WELDON AVE	625,338	858,035	1,483,373	80.78	80.78
158-161-36	21143 E WELDON AVE	362,656	495,104	857,760	0.00	0.00
158-210-13	2851 N PIEDRA RD	71,547	181,179	252,726	0.00	0.00
158-392-06-S	7072 PALOMINO DR	55,753	129,254	185,007	0.00	0.00
160-351-20	6135 BIG OAK DR	47,697	174,103	221,800	0.00	0.00
185-151-60	3617 PARK AVE	63,170	543,348	606,518	301.81	301.80

Fresno County Fire Protection District

Community Facilities District

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	2021/22 Charge
300-120-22	17541 N FRIANT RD	77,292	587,423	664,715	156.56	156.56
300-170-13	16906 N FRIANT RD	116,036	126,480	242,516	198.95	198.94
300-340-13-S	NO SITUS AVAILABLE	814,755	0	814,755	0.00	0.00
300-340-40-S	NO SITUS AVAILABLE	67	0	67	0.00	0.00
300-340-60-S	NO SITUS AVAILABLE	976,240	0	976,240	0.00	0.00
300-340-63-S	NO SITUS AVAILABLE	0	0	0	0.00	0.00
300-340-64-S	NO SITUS AVAILABLE	0	0	0	0.00	0.00
300-340-65-S	NO SITUS AVAILABLE	0	0	0	0.00	0.00
300-542-05	NO SITUS AVAILABLE	1,184,289	0	1,184,289	0.00	0.00
300-542-10-S	NO SITUS AVAILABLE	2,663,685	0	2,663,685	0.00	0.00
300-542-11-S	NO SITUS AVAILABLE	2,663,685	0	2,663,685	0.00	0.00
300-542-13	NO SITUS AVAILABLE	2,436,260	0	2,436,260	0.00	0.00
300-542-54-S	NO SITUS AVAILABLE	589,793	0	589,793	0.00	0.00
300-542-55-S	NO SITUS AVAILABLE	626,894	0	626,894	0.00	0.00
300-630-01-S	21027 LAGO BELLO LN	115,629	370,591	486,220	512.71	512.70
300-630-02-S	21039 LAGO BELLO LN	102,384	368,367	470,751	512.71	512.70
300-630-03-S	21051 LAGO BELLO LN	125,000	370,000	495,000	516.44	516.44
300-630-04-S	21063 LAGO BELLO LN	111,139	343,522	454,661	512.71	512.70
300-630-05-S	21075 LAGO BELLO LN	101,923	374,274	476,197	512.71	512.70
300-630-06-S	21087 LAGO BELLO LN	99,926	381,949	481,875	516.44	516.44
300-630-07-S	21097 LAGO BELLO LN	138,788	332,984	471,772	512.71	512.70
300-630-08-S	21109 LAGO BELLO LN	101,923	370,779	472,702	512.71	512.70
300-630-09-S	21131 LAGO BELLO LN	109,363	316,717	426,080	516.44	516.44
300-630-10-S	21143 LAGO BELLO LN	109,363	300,641	410,004	516.44	516.44
300-630-11-S	21155 LAGO BELLO LN	138,788	296,453	435,241	516.44	516.44
300-630-12-S	21167 LAGO BELLO LN	109,363	364,183	473,546	516.44	516.44
300-630-13-S	21142 LAGO BELLO LN	116,582	399,714	516,296	503.79	503.78
300-630-14-S	21130 LAGO BELLO LN	115,910	333,846	449,756	209.42	209.42
300-630-15-S	21110 LAGO BELLO LN	109,363	243,335	352,698	209.42	209.42
300-630-16-S	21098 LAGO BELLO LN	108,868	254,032	362,900	512.71	512.70
300-630-17-S	21086 LAGO BELLO LN	109,363	300,313	409,676	524.14	524.14
300-630-18-S	21074 LAGO BELLO LN	113,362	324,628	437,990	524.14	524.14
300-630-19-S	21062 LAGO BELLO LN	121,243	285,797	407,040	512.71	512.70
300-630-20-S	21050 LAGO BELLO LN	98,427	219,931	318,358	516.44	516.44
300-630-21-S	21038 LAGO BELLO LN	116,582	183,090	299,672	512.71	512.70
300-630-22-S	21139 RUSCELLO LN	115,629	346,888	462,517	516.44	516.44
300-630-23-S	21151 RUSCELLO LN	120,000	228,000	348,000	516.44	516.44
300-630-24-S	21163 RUSCELLO LN	105,117	277,510	382,627	516.44	516.44

Fresno County Fire Protection District
Community Facilities District
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	2021/22 Charge
300-630-25-S	21149 BELLA VISTA	107,584	254,811	362,395	516.44	516.44
300-641-01-S	21205 FIORIBELLO	121,243	230,362	351,605	516.44	516.44
300-641-02-S	21211 FIORI LN	141,560	344,750	486,310	209.42	209.42
300-641-03-S	21214 FIORI LN	125,137	387,473	512,610	512.71	512.70
300-641-04-S	21212 FIORI LN	128,820	293,711	422,531	512.71	512.70
300-641-05-S	21204 FIORI LN	122,133	386,390	508,523	209.42	209.42
300-641-06-S	21213 LAGO BELLO LN	102,384	251,985	354,369	516.44	516.44
300-641-07-S	21225 LAGO BELLO LN	111,030	376,286	487,316	516.44	516.44
300-641-08-S	21235 LAGO BELLO LN	113,362	283,302	396,664	516.44	516.44
300-641-09-S	21247 LAGO BELLO LN	104,570	367,040	471,610	512.71	512.70
300-641-10-S	21259 LAGO BELLO LN	101,923	264,324	366,247	516.44	516.44
300-641-11-S	21271 LAGO BELLO LN	118,515	283,405	401,920	512.71	512.70
300-641-12-S	21281 LAGO BELLO LN	101,923	265,456	367,379	516.44	516.44
300-641-13-S	21293 LAGO BELLO LN	101,923	232,048	333,971	516.44	516.44
300-641-14-S	21305 LAGO BELLO LN	101,923	328,085	430,008	516.44	516.44
300-641-15-S	21317 LAGO BELLO LN	85,319	346,295	431,614	512.71	512.70
300-641-16-S	21329 LAGO BELLO LN	102,384	353,121	455,505	516.44	516.44
300-642-01-S	21325 SOLE LN	115,629	281,715	397,344	503.79	503.78
300-642-02-S	21341 SOLE LN	122,133	283,129	405,262	516.44	516.44
300-642-03-S	21353 SOLE LN	102,384	273,619	376,003	516.44	516.44
300-642-04-S	21365 SOLE LN	107,584	361,040	468,624	516.44	516.44
300-642-05-S	21377 SOLE LN	107,219	318,979	426,198	509.46	509.46
300-642-06-S	21389 SOLE LN	113,762	299,198	412,960	512.71	512.70
300-642-07-S	21401 SOLE LN	113,362	345,136	458,498	512.71	512.70
300-643-01-S	21195 RUSCELLO LN	107,219	339,887	447,106	516.44	516.44
300-643-02-S	21207 RUSCELLO LN	101,923	347,335	449,258	516.44	516.44
300-643-03-S	21219 RUSCELLO LN	121,243	367,771	489,014	516.44	516.44
300-643-04-S	21231 RUSCELLO LN	101,923	232,048	333,971	516.44	516.44
300-643-05-S	21243 RUSCELLO LN	111,030	353,080	464,110	516.44	516.44
300-643-06-S	21255 RUSCELLO LN	101,923	221,969	323,892	512.71	512.70
300-643-07-S	21267 RUSCELLO LN	121,243	307,149	428,392	516.44	516.44
300-643-08-S	21279 RUSCELLO LN	111,030	274,024	385,054	516.44	516.44
300-643-09-S	21291 RUSCELLO LN	120,000	245,000	365,000	524.14	524.14
300-643-10-S	21303 RUSCELLO LN	101,923	316,872	418,795	516.44	516.44
300-643-11-S	21315 RUSCELLO LN	105,117	301,162	406,279	209.42	209.42
300-643-12-S	21327 RUSCELLO LN	107,219	260,544	367,763	512.71	512.70
300-643-13-S	21339 RUSCELLO LN	115,629	226,003	341,632	516.44	516.44
300-643-14-S	21351 RUSCELLO LN	101,923	250,620	352,543	516.44	516.44

Fresno County Fire Protection District

Community Facilities District

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	2021/22 Charge
300-643-15-S	21363 RUSCELLO LN	101,923	262,399	364,322	516.44	516.44
300-643-16-S	21375 RUSCELLO LN	138,566	323,323	461,889	512.71	512.70
300-643-17-S	21360 LAGO BELLO LN	113,248	324,573	437,821	516.44	516.44
300-643-18-S	21322 LAGO BELLO LN	113,362	302,986	416,348	516.44	516.44
300-643-19-S	21310 LAGO BELLO LN	113,362	278,150	391,512	516.44	516.44
300-643-20-S	21298 LAGO BELLO LN	111,139	242,486	353,625	512.71	512.70
300-643-21-S	21286 LAGO BELLO LN	120,000	330,000	450,000	512.71	512.70
300-643-22-S	21274 LAGO BELLO LN	99,926	355,855	455,781	516.44	516.44
300-643-23-S	21262 LAGO BELLO LN	83,271	283,794	367,065	516.44	516.44
300-643-24-S	21250 LAGO BELLO LN	109,363	298,564	407,927	516.44	516.44
300-643-25-S	21238 LAGO BELLO LN	111,030	296,453	407,483	512.71	512.70
300-643-26-S	21226 LAGO BELLO LN	101,923	231,027	332,950	516.44	516.44
300-643-27-S	21214 LAGO BELLO LN	121,243	376,864	498,107	516.44	516.44
300-643-28-S	21202 LAGO BELLO LN	115,629	216,542	332,171	524.14	524.14
300-643-29-S	21190 LAGO BELLO LN	109,363	275,924	385,287	524.14	524.14
300-643-30-S	21178 LAGO BELLO LN	109,363	273,299	382,662	209.42	209.42
300-643-31-S	21166 LAGO BELLO LN	112,580	278,772	391,352	516.44	516.44
300-643-32-S	21154 LAGO BELLO LN	116,253	276,802	393,055	509.46	509.46
300-644-01-S	21376 RUSCELLO	101,923	261,606	363,529	209.42	209.42
300-644-02-S	21362 RUSCELLO LN	67,696	194,843	262,539	516.44	516.44
300-644-03-S	21340 RUSCELLO LN	101,923	338,842	440,765	516.44	516.44
300-644-04-S	21328 RUSCELLO LN	99,926	277,690	377,616	516.44	516.44
300-644-05-S	21316 RUSCELLO LN	109,363	240,053	349,416	516.44	516.44
300-644-06-S	21302 RUSCELLO LN	101,923	269,306	371,229	516.44	516.44
300-644-07-S	21290 RUSCELLO LN	98,427	311,584	410,011	516.44	516.44
300-644-08-S	21276 RUSCELLO LN	109,363	398,315	507,678	516.44	516.44
300-644-09-S	21262 RUSCELLO LN	101,923	262,511	364,434	516.44	516.44
300-644-10-S	21244 RUSCELLO LN	101,923	252,546	354,469	516.44	516.44
300-644-11-S	21226 RUSCELLO LN	111,030	260,478	371,508	516.44	516.44
300-644-12-S	21208 RUSCELLO LN	125,000	240,000	365,000	512.71	512.70
300-644-13-S	21196 RUSCELLO LN	111,030	225,726	336,756	512.71	512.70
300-644-14-S	21184 RUSCELLO LN	111,030	377,952	488,982	516.44	516.44
300-650-01-S	21413 SOLE LN	84,935	260,472	345,407	516.44	516.44
300-650-02-S	21425 SOLE LN	120,000	355,000	475,000	516.44	516.44
300-650-03-S	21437 SOLE LN	101,923	285,388	387,311	516.44	516.44
300-650-04-S	21449 SOLE LN	113,814	265,569	379,383	516.44	516.44
300-650-05-S	21461 SOLE LN	101,923	206,113	308,036	516.44	516.44
300-650-06-S	21473 SOLE LN	98,427	317,045	415,472	503.79	503.78

Fresno County Fire Protection District
Community Facilities District
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	2021/22 Charge
300-650-07-S	21382 TRAMONTO LN	131,397	215,491	346,888	509.46	509.46
300-650-08-S	21366 TRAMONTO LN	102,384	251,301	353,685	512.71	512.70
300-650-09-S	21352 TRAMONTO LN	101,923	335,672	437,595	516.44	516.44
300-650-10-S	21340 TRAMONTO LN	131,235	306,219	437,454	516.44	516.44
300-650-11-S	21328 TRAMONTO LN	109,363	311,687	421,050	516.44	516.44
300-650-12-S	21316 TRAMONTO LN	85,319	220,701	306,020	509.46	509.46
300-650-13-S	21294 TRAMONTO LN	85,319	217,628	302,947	512.71	512.70
300-650-14-S	21274 TRAMONTO LN	101,923	298,412	400,335	516.44	516.44
300-650-15-S	21262 TRAMONTO LN	101,923	236,690	338,613	516.44	516.44
300-650-16-S	21250 TRAMONTO LN	84,935	223,668	308,603	516.44	516.44
300-650-17-S	21242 TRAMONTO LN	101,923	336,918	438,841	516.44	516.44
300-650-18-S	21230 TRAMONTO LN	93,931	219,176	313,107	516.44	516.44
300-650-19-S	21218 TRAMONTO LN	101,923	232,048	333,971	512.71	512.70
300-650-20-S	21249 TRAMONTO LN	108,073	326,229	434,302	516.44	516.44
300-650-21-S	21261 TRAMONTO LN	102,384	372,008	474,392	516.44	516.44
300-650-22-S	21273 TRAMONTO LN	125,000	280,000	405,000	516.44	516.44
300-650-23-S	21285 TRAMONTO LN	102,384	316,149	418,533	516.44	516.44
300-650-24-S	21297 TRAMONTO LN	85,319	381,450	466,769	503.79	503.78
300-650-25-S	21309 TRAMONTO LN	113,248	370,667	483,915	512.71	512.70
300-650-26-S	21321 TRAMONTO LN	107,584	356,170	463,754	516.44	516.44
300-650-27-S	21333 TRAMONTO LN	125,000	380,000	505,000	512.71	512.70
300-650-28-S	21345 TRAMONTO LN	107,219	373,340	480,559	512.71	512.70
300-650-29-S	21357 TRAMONTO LN	121,243	308,159	429,402	516.44	516.44
300-650-30-S	21369 TRAMONTO LN	101,923	259,005	360,928	516.44	516.44
300-650-31-S	21381 TRAMONTO LN	87,026	346,724	433,750	503.79	503.78
300-660-01-S	21206 TRAMONTO LN	125,000	290,000	415,000	512.71	512.70
300-660-02-S	21194 TRAMONTO LN	113,362	334,831	448,193	512.71	512.70
300-660-03-S	21182 TRAMONTO LN	121,243	368,781	490,024	516.44	516.44
300-660-04-S	21170 TRAMONTO LN	142,719	349,096	491,815	516.44	516.44
300-660-05-S	21162 TRAMONTO LN	116,036	295,783	411,819	500.72	500.72
300-660-06-S	21161 TRAMONTO LN	121,243	371,812	493,055	500.72	500.72
300-660-07-S	21169 TRAMONTO LN	107,219	369,908	477,127	512.71	512.70
300-660-08-S	21181 TRAMONTO LN	116,118	270,945	387,063	512.71	512.70
300-660-09-S	21193 TRAMONTO LN	85,319	313,874	399,193	516.44	516.44
300-660-10-S	21205 TRAMONTO LN	125,000	320,000	445,000	509.46	509.46
300-660-11-S	21217 TRAMONTO LN	146,000	340,669	486,669	503.79	503.78
300-660-12-S	21229 TRAMONTO LN	85,319	424,603	509,922	503.79	503.78
300-660-13-S	21164 RUSCELLO LN	109,363	328,311	437,674	209.42	209.42

Fresno County Fire Protection District
Community Facilities District
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	2021/22 Charge
300-660-14-S	21152 RUSCELLO LN	111,139	370,802	481,941	516.44	516.44
300-660-15-S	21140 RUSCELLO LN	109,363	302,609	411,972	516.44	516.44
300-660-16-S	21128 RUSCELLO LN	109,363	234,037	343,400	524.14	524.14
300-660-17-S	21116 RUSCELLO LN	121,243	383,936	505,179	516.44	516.44
300-660-18-S	21104 RUSCELLO LN	115,629	304,735	420,364	516.44	516.44
300-660-19-S	21092 RUSCELLO LN	115,629	259,640	375,269	516.44	516.44
300-660-20-S	21080 RUSCELLO LN	125,000	300,000	425,000	516.44	516.44
300-660-21-S	21055 RUSCELLO LN	141,560	328,424	469,984	512.71	512.70
300-660-22-S	21067 RUSCELLO LN	104,206	303,870	408,076	516.44	516.44
300-660-23-S	21079 RUSCELLO LN	84,935	357,869	442,804	512.71	512.70
300-660-24-S	21091 RUSCELLO LN	107,584	176,554	284,138	516.44	516.44
300-660-25-S	21103 RUSCELLO LN	84,935	362,399	447,334	516.44	516.44
300-660-26-S	21115 RUSCELLO LN	107,219	246,497	353,716	516.44	516.44
300-660-27-S	21127 RUSCELLO LN	125,000	325,000	450,000	516.44	516.44
300-660-28-S	21024 LAGO BELLO LN	109,363	332,753	442,116	524.14	524.14
300-660-29-S	21004 LAGO BELLO LN	116,191	212,175	328,366	516.44	516.44
300-660-30-S	20981 RUSCELLO LN	87,026	338,602	425,628	500.72	500.72
300-660-31-S	20997 RUSCELLO LN	85,319	222,520	307,839	512.71	512.70
300-660-32-S	21011 RUSCELLO LN	114,831	267,941	382,772	516.44	516.44
300-660-33-S	21023 RUSCELLO LN	108,073	324,113	432,186	516.44	516.44
300-660-34-S	20995 LAGO BELLO LN	113,762	301,360	415,122	516.44	516.44
300-660-35-S	21003 LAGO BELLO LN	87,026	424,586	511,612	503.79	503.78
300-660-36-S	21015 LAGO BELLO LN	87,026	407,203	494,229	503.79	503.78
300-671-01-S	NO SITUS AVAILABLE	154,585	271,142	425,727	0.00	0.00
300-671-02-S	NO SITUS AVAILABLE	123,668	380,965	504,633	0.00	0.00
300-671-03-S	NO SITUS AVAILABLE	123,668	324,010	447,678	0.00	0.00
300-671-04-S	NO SITUS AVAILABLE	121,243	308,159	429,402	0.00	0.00
300-671-05-S	NO SITUS AVAILABLE	123,668	329,266	452,934	0.00	0.00
300-671-06-S	NO SITUS AVAILABLE	131,346	257,641	388,987	0.00	0.00
300-671-07-S	NO SITUS AVAILABLE	123,668	288,249	411,917	0.00	0.00
300-671-08-S	NO SITUS AVAILABLE	123,668	371,313	494,981	0.00	0.00
300-672-01-S	NO SITUS AVAILABLE	123,668	339,056	462,724	0.00	0.00
300-672-02-S	NO SITUS AVAILABLE	123,668	314,116	437,784	0.00	0.00
300-672-03-S	NO SITUS AVAILABLE	123,668	282,031	405,699	0.00	0.00
300-672-04-S	NO SITUS AVAILABLE	123,668	279,180	402,848	0.00	0.00
300-672-05-S	NO SITUS AVAILABLE	123,668	310,509	434,177	0.00	0.00
300-672-06-S	NO SITUS AVAILABLE	123,668	342,008	465,676	0.00	0.00
300-672-07-S	NO SITUS AVAILABLE	123,668	339,365	463,033	0.00	0.00

Fresno County Fire Protection District

Community Facilities District

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	2021/22 Charge
300-672-08-S	NO SITUS AVAILABLE	121,243	229,856	351,099	0.00	0.00
300-672-09-S	NO SITUS AVAILABLE	123,668	274,027	397,695	0.00	0.00
300-672-10-S	NO SITUS AVAILABLE	123,668	310,612	434,280	0.00	0.00
300-673-01-S	20092 PESCARA LN	123,668	258,569	382,237	0.00	0.00
300-673-02-S	20084 PESCARA LN	123,668	362,450	486,118	0.00	0.00
300-673-03-S	20078 PESCARA LN	123,668	324,628	448,296	0.00	0.00
300-673-04-S	NO SITUS AVAILABLE	123,668	310,303	433,971	0.00	0.00
300-673-05-S	20064 PESCARA LN	123,668	271,039	394,707	0.00	0.00
300-673-06-S	NO SITUS AVAILABLE	123,668	328,750	452,418	0.00	0.00
300-673-07-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-673-08-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-673-09-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-673-10-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-674-01-S	NO SITUS AVAILABLE	123,500	0	123,500	0.00	0.00
300-674-02-S	NO SITUS AVAILABLE	131,346	293,004	424,350	0.00	0.00
300-674-03-S	NO SITUS AVAILABLE	121,243	401,618	522,861	0.00	0.00
300-674-04-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-674-05-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-681-01-S	NO SITUS AVAILABLE	121,243	387,169	508,412	0.00	0.00
300-681-02-S	NO SITUS AVAILABLE	123,668	247,233	370,901	0.00	0.00
300-681-03-S	NO SITUS AVAILABLE	121,243	286,841	408,084	0.00	0.00
300-681-04-S	NO SITUS AVAILABLE	123,668	343,591	467,259	0.00	0.00
300-681-05-S	NO SITUS AVAILABLE	121,243	372,317	493,560	0.00	0.00
300-681-06-S	NO SITUS AVAILABLE	121,243	391,211	512,454	0.00	0.00
300-681-07-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-681-08-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-681-09-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-682-01-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-02-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-03-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-04-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-05-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-06-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-07-S	NO SITUS AVAILABLE	121,243	344,330	465,573	0.00	0.00
300-682-08-S	NO SITUS AVAILABLE	121,243	384,745	505,988	0.00	0.00
300-682-09-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-10-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-11-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00

Fresno County Fire Protection District

Community Facilities District

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	2021/22 Charge
300-682-12-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-13-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-14-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-15-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-16-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-17-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-18-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-682-19-S	NO SITUS AVAILABLE	135,000	0	135,000	0.00	0.00
300-682-20-S	NO SITUS AVAILABLE	127,800	0	127,800	0.00	0.00
300-682-21-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-682-22-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-682-23-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-682-24-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-682-25-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-682-26-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-683-01-S	NO SITUS AVAILABLE	131,500	0	131,500	0.00	0.00
300-683-02-S	NO SITUS AVAILABLE	131,500	0	131,500	0.00	0.00
300-683-03-S	NO SITUS AVAILABLE	131,500	0	131,500	0.00	0.00
300-683-04-S	NO SITUS AVAILABLE	127,600	0	127,600	0.00	0.00
300-683-05-S	NO SITUS AVAILABLE	127,000	0	127,000	0.00	0.00
300-683-06-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-683-07-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-01-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-02-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-03-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-04-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-05-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-06-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-07-S	NO SITUS AVAILABLE	120,000	0	120,000	0.00	0.00
300-684-08-S	NO SITUS AVAILABLE	121,243	328,367	449,610	0.00	0.00
300-684-09-S	NO SITUS AVAILABLE	125,000	291,500	416,500	0.00	0.00
300-684-10-S	20083 SUMONA	121,243	295,126	416,369	0.00	0.00
300-684-11-S	NO SITUS AVAILABLE	123,668	310,200	433,868	0.00	0.00
300-684-12-S	NO SITUS AVAILABLE	128,820	385,019	513,839	0.00	0.00
300-684-13-S	NO SITUS AVAILABLE	123,668	217,346	341,014	0.00	0.00
300-684-14-S	NO SITUS AVAILABLE	125,000	215,000	340,000	0.00	0.00
300-684-15-S	NO SITUS AVAILABLE	121,243	324,221	445,464	0.00	0.00
300-684-16-S	NO SITUS AVAILABLE	121,243	224,299	345,542	0.00	0.00

Fresno County Fire Protection District

Community Facilities District

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	2021/22 Charge
300-684-17-S	NO SITUS AVAILABLE	121,243	301,188	422,431	0.00	0.00
300-684-18-S	NO SITUS AVAILABLE	121,243	321,597	442,840	0.00	0.00
300-684-19-S	NO SITUS AVAILABLE	121,243	256,530	377,773	0.00	0.00
300-684-20-S	NO SITUS AVAILABLE	123,668	230,849	354,517	0.00	0.00
300-684-21-S	NO SITUS AVAILABLE	123,668	335,964	459,632	0.00	0.00
300-684-22-S	NO SITUS AVAILABLE	126,295	348,069	474,364	0.00	0.00
300-684-23-S	NO SITUS AVAILABLE	123,668	342,869	466,537	0.00	0.00
300-684-24-S	NO SITUS AVAILABLE	113,362	224,354	337,716	0.00	0.00
300-684-25-S	NO SITUS AVAILABLE	123,668	244,141	367,809	0.00	0.00
300-685-02-S	NO SITUS AVAILABLE	123,500	0	123,500	0.00	0.00
300-685-03-S	NO SITUS AVAILABLE	123,500	0	123,500	0.00	0.00
300-685-04-S	NO SITUS AVAILABLE	123,500	0	123,500	0.00	0.00
300-685-05-S	NO SITUS AVAILABLE	123,500	0	123,500	0.00	0.00
300-685-06-S	NO SITUS AVAILABLE	123,500	0	123,500	0.00	0.00
309-035-25	12401 E ASHLAN AVE	164,046	277,934	441,980	0.00	0.00
309-180-52-S	2505 N GREENWOOD AVE	114,831	241,244	356,075	0.00	0.00
309-260-32	NO SITUS AVAILABLE	158,526	596,677	755,203	0.00	0.00
310-100-58-S	1691 N SANDERS AVE	102,384	593,599	695,983	0.00	0.00
310-260-56	7140 E CLINTON AVE	175,306	300,916	476,222	0.00	0.00
314-080-05	1676 S HIGHLAND AVE	342,309	122,582	464,891	0.00	0.00
316-051-68-S	2544 S ARMSTRONG AVE	14,274	412,985	427,259	0.00	0.00
316-071-37	2976 S PEACH AVE	313,306	861,009	1,174,315	928.79	928.78
316-080-01	5004 E JENSEN AVE	142,173	444,558	586,731	299.17	299.16
316-090-13	2761 S WILLOW AVE	289,815	356,932	646,747	251.31	251.30
327-120-09	1417 S MARKS AVE	267,941	293,967	561,908	74.20	74.20
329-040-22	4361 S ELM AVE	147,502	312,384	459,886	71.80	71.80
329-120-33	3592 S ELM AVE	1,035,258	2,175,357	3,210,615	646.50	646.50
330-110-55	3686 S BAGLEY AVE	191,462	482,490	673,952	112.19	112.18
330-160-07	4485 S ORANGE AVE	145,374	714,605	859,979	0.00	0.00
330-200-14-S	2525 E NORTH AVE	2,363,422	75,419,447	77,782,869	1,884.98	1,884.98
330-200-15-S	NO SITUS AVAILABLE	38,290	0	38,290	0.00	0.00
330-212-09	2771 E MALAGA AVE	167,882	1,492,755	1,660,637	433.80	433.80
331-020-49-S	3701 S MINNEWAWA AVE	1,000,000	15,400,000	16,400,000	3,018.40	3,018.40
331-040-47	8894 E CENTRAL AVE	105,073	693,164	798,237	166.86	166.86
331-050-03	5427 E CENTRAL AVE	1,055,732	12,475,536	13,531,268	0.00	0.00
331-071-04	3197 E NORTH AVE	171,619	530,865	702,484	326.74	326.74
331-140-46	3395 E MALAGA AVE	767,377	1,683,608	2,450,985	163.80	163.80
332-061-87-S	4276 S GREENWOOD AVE	332,467	531,827	864,294	0.00	0.00

Fresno County Fire Protection District
Community Facilities District
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	2021/22 Charge
333-210-46	17300 E ANNADALE AVE	599,688	448,321	1,048,009	0.00	0.00
334-150-29	5385 S ELM AVE	375,269	1,608,303	1,983,572	340.31	340.30
334-400-16	5327 S EAST AVE	129,645	473,403	603,048	0.00	0.00
335-140-31	8570 S CEDAR AVE	204,005	112,521	316,526	0.00	0.00
335-170-32	8570 S CEDAR AVE	750,000	16,017,300	16,767,300	164.40	164.40
338-020-37	9685 S HUGHES AVE	72,179	4,836,787	4,908,966	263.82	263.82
340-070-73	5399 S VILLA AVE	167,404	514,469	681,873	162.43	162.42
340-070-74	5362 S PEACH AVE	836,694	5,543,757	6,380,451	683.31	683.30
340-092-03	NO SITUS AVAILABLE	90,000	50,000	140,000	0.00	0.00
340-092-04	NO SITUS AVAILABLE	90,000	50,000	140,000	0.00	0.00
340-092-05	NO SITUS AVAILABLE	129,913	262,688	392,601	628.27	628.26
340-092-06	NO SITUS AVAILABLE	160,000	0	160,000	0.00	0.00
340-092-20	5771 TOYOTA PL	226,152	602,745	828,897	367.83	367.82
340-092-32	5898 TOYOTA PL	459,330	606,329	1,065,659	487.27	478.26
340-092-36	5700 S MANDARIN AVE	437,457	1,312,373	1,749,830	329.32	329.32
340-092-37	NO SITUS AVAILABLE	129,016	45,466	174,482	0.00	0.00
340-092-41	4394 E ABSOLUT	168,211	695,000	863,211	1,884.88	1,884.88
340-092-42	4370 E ABSOLUT	215,733	909,324	1,125,057	0.00	0.00
340-093-01	4585 E CITRON	416,368	1,515,590	1,931,958	2,000.99	2,000.98
340-093-06	4692 E LINCOLN	895,990	917,294	1,813,284	69.55	69.54
340-150-26	4800 E CLAYTON AVE	333,095	2,220,647	2,553,742	1,055.37	1,055.36
348-041-25-S	7835 E MANNING AVE	21,314	2,066,094	2,087,408	145.59	145.58
348-050-20	9450 S DE WOLF AVE	50,000	4,950,000	5,000,000	256.49	256.48
348-160-16	5414 E FLORAL AVE	27,398	1,037,741	1,065,139	0.00	0.00
348-160-17	NO SITUS AVAILABLE	95,419	21,323,766	21,419,185	0.00	0.00
350-101-05	5285 S PORTOLA	72,802	67,946	140,748	35.90	35.90
353-030-35	7784 S DEL REY AVE	164,046	276,446	440,492	0.00	0.00
353-061-63	8484 S INDIANOLA AVE	47,813	198,364	246,177	0.00	0.00
358-060-12	10031 S NEWMARK AVE	451,898	316,083	767,981	0.00	0.00
363-061-55	8418 S LAC JAC AVE	187,951	49,796,891	49,984,842	37.70	37.70
365-170-16	17721 E HUNTSMAN AVE	162,523	2,515,416	2,677,939	173.00	173.00
365-170-28	17165 E HUNTSMAN AVE	224,484	1,725,147	1,949,631	1,020.78	1,020.78
370-020-74	NO SITUS AVAILABLE	403,606	3,774,588	4,178,194	0.00	0.00
373-100-01	8222 CRAWFORD AVE	138,565	2,044,230	2,182,795	938.66	938.66
373-100-59	8266 CRAWFORD AVE	147,948	535,477	683,425	0.00	0.00
373-160-46	10175 S ANCHOR AVE	201,108	1,166,365	1,367,473	0.00	0.00
373-260-24	22622 E LINCOLN AVE	66,876	157,368	224,244	0.00	0.00
385-031-49-S	6427 E FLORAL AVE	574,381	1,298,361	1,872,742	2,468.73	2,468.72

Fresno County Fire Protection District
Community Facilities District
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	2021/22 Charge
385-111-19-S	14555 S PEACH	3,151,650	16,745,162	19,896,812	0.00	0.00
393-072-19	12650 S BETHEL AVE	157,638	626,350	783,988	0.00	0.00
393-101-16	9485 E MOUNTAIN VIEW AVE	71,259	270,890	342,149	47.87	47.86
393-141-01-S	NO SITUS AVAILABLE	181,138	130,914	312,052	50.26	50.26
393-141-09-S	16277 S MC CALL	136,300	55,514,725	55,651,025	300.65	300.64
393-141-10-S	16343 S MC CALL	333,261	0	333,261	223.44	223.44
393-230-35	13324 S BETHEL AVE	500,000	1,483,900	1,983,900	602.30	602.30
393-230-38	12163 E MOUNTAIN VIEW AVE	1,300,000	13,399,100	14,699,100	69.55	69.54
477-070-14	2247 W CHURCH AVE	415,585	208,901	624,486	74.05	74.04
487-070-41-S	4774 E JENSEN AVE	255,577	3,952,683	4,208,260	547.94	547.94
487-070-61-S	4681 E VINE	216,728	519,582	736,310	239.24	239.24
487-070-62-S	4707 E VINE	216,726	455,128	671,854	323.11	323.10
557-011-02	5065 E BEHYMER AVE	164,046	267,941	431,987	0.00	0.00
580-010-26-S	12685 AUBERRY RD	434,454	20,207	454,661	0.00	0.00
580-072-31	10360 N PEACH AVE	53,576	173,456	227,032	0.00	0.00
581-160-41	10062 N FOWLER AVE	206,113	705,938	912,051	0.00	0.00
T48704244ST	NO SITUS AVAILABLE	0	0	0	0.00	0.00
Total:		\$103,266,988	\$597,879,857	\$701,146,845	\$112,524.10	\$112,514.22
Parcel Count:						435

EXHIBIT B

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

Boundary Diagram

MAP OF PROPOSED BOUNDARIES OF FRESNO COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2010-01

FRESNO COUNTY FIRE PROTECTION DISTRICT
COUNTY OF FRESNO
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE BOARD SECRETARY OF THE
FRESNO COUNTY FIRE PROTECTION DISTRICT, THIS ____
DAY OF _____, 2010.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING
PROPOSED BOUNDARIES OF THE FRESNO COUNTY FIRE
PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT
NO. 2010-01, FRESNO COUNTY FIRE PROTECTION DISTRICT,
COUNTY OF FRESNO, STATE OF CALIFORNIA, WAS
APPROVED BY THE BOARD OF DIRECTIONS OF THE FRESNO
COUNTY FIRE PROTECTION DISTRICT AT A REGULAR
MEETING THEREOF, HELD ON THE _____ DAY OF
_____, 2010, BY ITS RESOLUTION NO.
_____.

BOARD SECRETARY
FRESNO COUNTY FIRE PROTECTION DISTRICT

FILED THIS ____ DAY OF _____, 2010, AT
THE HOUR OF ____ O'CLOCK ____ M., IN BOOK
_____, PAGE ____ OF MAPS OF ASSESSMENT AND
COMMUNITY FACILITIES DISTRICTS AND AS INSTRUMENT
NO. _____ AT THE
REQUEST OF THE FRESNO COUNTY FIRE PROTECTION
DISTRICT IN THE OFFICE OF THE COUNTY RECORDER OF
THE COUNTY OF FRESNO, STATE OF CALIFORNIA.

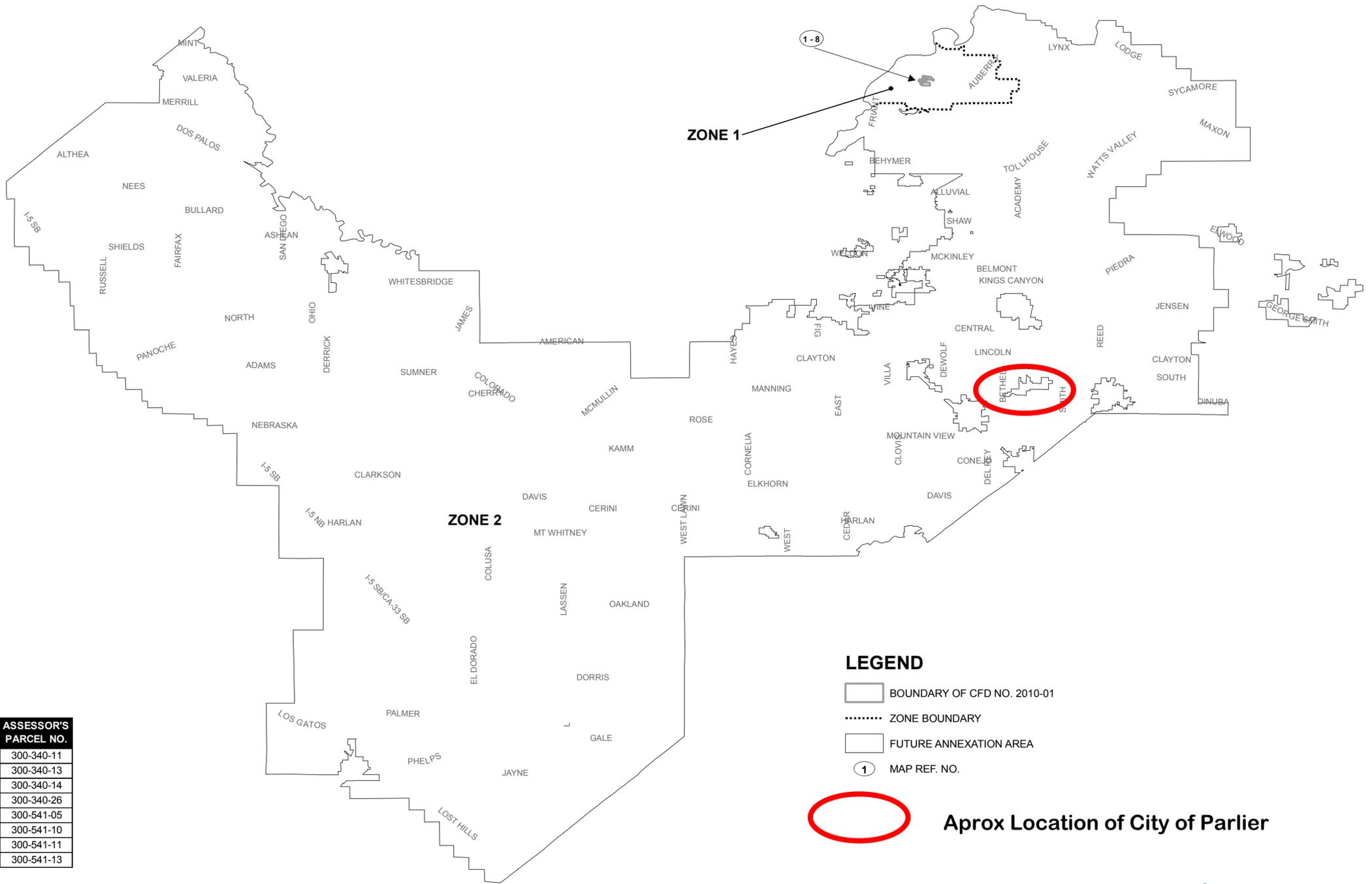
BY DEPUTY
COUNTY RECORDER/CLERK
COUNTY OF FRESNO

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL
SHOWN ON THIS MAP SHALL BE THOSE LINES AND
DIMENSIONS AS SHOWN ON THE FRESNO COUNTY
ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE FRESNO COUNTY ASSESSOR'S MAPS SHALL
GOVERN FOR ALL DETAILS CONCERNING THE LINES AND
DIMENSIONS OF SUCH LOTS OR PARCELS.



MAP REF. NO.	ASSESSOR'S PARCEL NO.
1	300-340-11
2	300-340-13
3	300-340-14
4	300-340-26
5	300-541-05
6	300-541-10
7	300-541-11
8	300-541-13

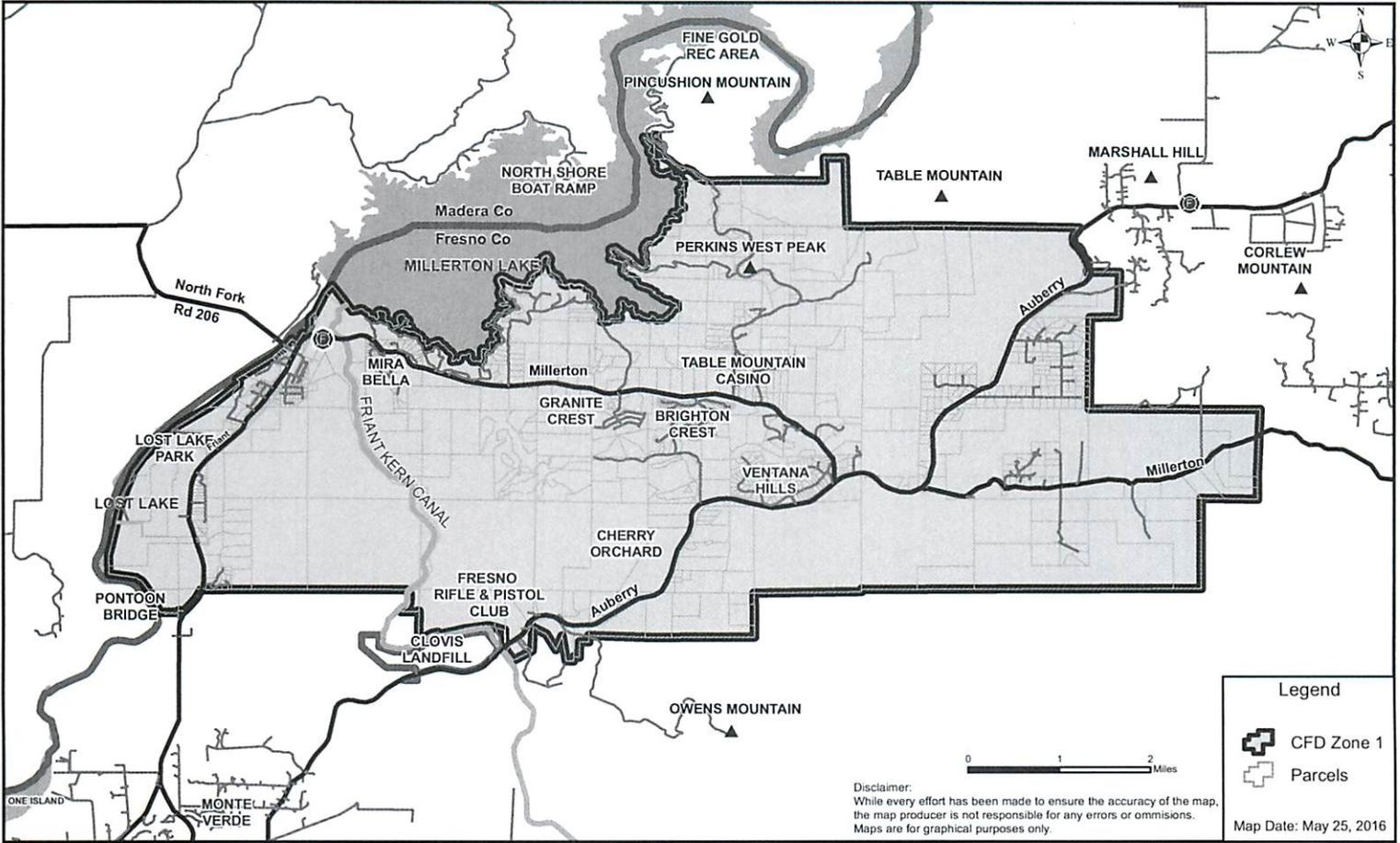


LEGEND

- BOUNDARY OF CFD NO. 2010-01
- ZONE BOUNDARY
- FUTURE ANNEXATION AREA
- MAP REF. NO.

Aprox Location of City of Parlier

Community Facilities District Zone 1



Community Facilities District Zone 2

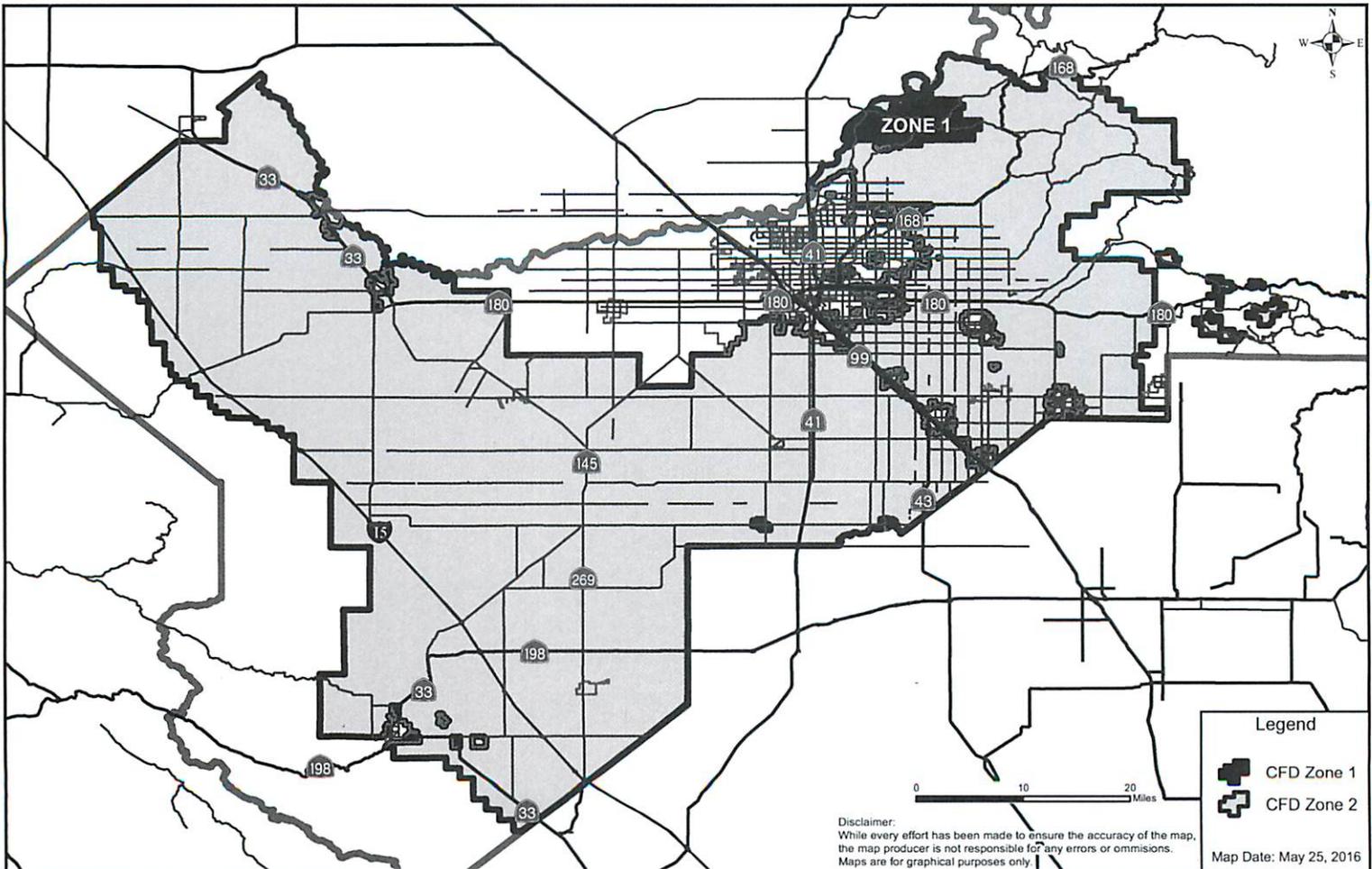


EXHIBIT C

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	09/30/2021
2014/15-2	\$35,957.86	\$2,916.76	8.11%	189	1	09/30/2021
2017/18-1	\$61,634.36	\$238.84	0.39%	296	1	09/30/2021
2017/18-2	\$61,634.36	\$238.84	0.39%	296	1	09/30/2021
2018/19-1	\$63,104.59	\$243.47	0.39%	296	1	09/30/2021
2018/19-2	\$63,104.59	\$243.47	0.39%	296	1	09/30/2021
2019/20-1	\$54,523.63	\$248.24	0.46%	238	1	09/30/2021
2019/20-2	\$54,523.63	\$248.24	0.46%	238	1	09/30/2021
2020/21-1	\$55,888.03	\$499.99	0.89%	239	2	09/30/2021
2020/21-2	\$55,888.03	\$760.20	1.36%	239	3	09/30/2021
TOTAL	\$542,216.94	\$8,554.81	1.58%			