

# CITY OF LAKE ELSINORE

## Annual Continuing Disclosure Report



FISCAL YEAR 2020-21

COMMUNITY FACILITIES DISTRICT NO. 2003-2  
IMPROVEMENT AREA E (CANYON HILLS)  
SPECIAL TAX BONDS, SERIES 2018

FEBRUARY 2022



SPICER CONSULTING  
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**City of Lake Elsinore**  
**Community Facilities District No. 2003-2 IA E**  
**Special Tax Bonds, Series 2018**  
**(CUSIP 50963N)**

<b><u>Maturity Date</u></b> <b><u>September 1</u></b>	<b><u>Principal</u></b>	<b><u>Interest Rate</u></b>	<b><u>CUSIP Suffix</u></b>
2019	\$40,000	2.000%	LR8
2020	\$40,000	2.000%	LS6
2021	\$40,000	2.000%	LT4
2022	\$45,000	2.000%	LU1
2023	\$45,000	2.250%	LV9
2024	\$50,000	4.000%	LW7
2025	\$50,000	4.000%	LX5
2026	\$55,000	4.000%	LY3
2027	\$60,000	4.000%	LZ0
2028	\$60,000	4.000%	MA4
2029	\$65,000	3.000%	MB2
2030	\$70,000	4.000%	MC0
2031	\$70,000	4.000%	MD8
2032	\$75,000	4.000%	ME6
2033	\$80,000	3.500%	MF3
2034	\$85,000	3.500%	MG1
2035	\$90,000	3.500%	MH9
2036	\$95,000	3.500%	MJ5
2037	\$100,000	3.625%	MK2
2038	\$105,000	3.625%	ML0
2039	\$105,000	3.625%	MM8

\$490,000 3.625% Term Bonds Due September 1, 2043 – Price: 96.219 CUSIP No. MN6

\$740,000 3.750% Term Bonds Due September 1, 2048 – Price: 97.168 CUSIP No. MP1

This Annual Continuing Disclosure Report (the “Report”) for Community Facilities District No. 2003-2 IA E (the “District” or “CFD No. 2003-2 IA E”) Special Tax Bonds, Series 2018 of the City of Lake Elsinore, has been prepared by Spicer Consulting Group, LLC. using data as of June 30, 2021, unless noted otherwise. The information referenced by parenthesis complies with the various sections required from the Form of Continuing Disclosure Agreement for the Bonds. If you have any questions regarding the information provided in this report, please contact the City’s Special Tax Consultant, Spicer Consulting Group, LLC., at (866) 504-2067.

Community Facilities District No. 2003-2  
Improvement Area E (Canyon Hills)  
Special Tax Bonds, Series 2018

*Project Description*

CFD No. 2003-2 IA E is authorized to fund the planning, design, permitting and construction of public infrastructure consisting primarily of street, sewer, water, storm drain and park facilities, as well as the funding of certain City of Lake Elsinore (the "City") and Elsinore Valley Municipal Water District fees. CFD No. 2003-2 IA E will be comprised of 74 units within Tract 36682 that will consist of single family residences located in the City on approximately 21.57 gross acres.

*Location*

CFD No. 2003-2 IA E is comprised of a portion of Canyon Hills. It is generally located west of Murrieta Rd. Its boundaries include Holland Rd and Corson Ave, west of Anna Ln.

*Series 2018 Special Tax Bonds (Section 4b (i))*

The Community Facilities District No. 2003-2 IA E Special Tax Bonds, Series 2018 (the "CFD No. 2003-2 IA E Bonds" or "Bonds") in the amount of \$2,655,000 were issued on April 17, 2018 to: (i) finance certain public improvements needed with respect to the development of property located within Improvement Area E, including public improvements to be owned by the City and water and sewer facilities to be owned and operated by the Elsinore Valley Municipal Water District; (ii) fund a reserve account for the Bonds; and (iii) pay cost of issuance for the Bonds. The interest rate for the Bonds range from 2.00% to 4.00%. Interest is payable semi-annually on March 1 and September 1. The date for the final maturity of the CFD No. 2003-2 IA E Bonds is September 1, 2048. As of September 2, 2021, the principal amount of the CFD No. 2003-2 IA E Bonds outstanding was \$2,535,000.

*Rate and Method of Apportionment (Section 4b (iv))*

There were no changes to the Rate and Method of Apportionment during Fiscal Year 2020-21.

A Special Tax is levied each year to pay the principal and interest obligations on the Bonds of the District. The amount levied each year is determined by the Special Tax formula and can vary from year to year but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for the 2021-22 tax year was \$179,195.30.

The Special Tax Levy applied for the 2021-22 tax year are:

*Table 2-1*  
*Special Tax Levy*

Land Use Category	Parcels	Special Tax Levied	Assigned Special Tax	% of Assigned Special Tax
Developed Property	74	\$179,195.30	\$179,195.30	100.00%

Table 3-1

*Estimated Assessed Value-to-Lien Ratio (Table 2) (Section 4b (vi))*

Property Owner Classification	Parcels	Assessed Value <sup>1</sup>	% of Assessed Value	Assigned Special Tax	% of Assigned Special Tax	FY 2021-22 Special Tax Levy	% of Special Tax Levy	Bonds Outstanding	Value-to-Lien Ratio
<b>Developed Property</b>									
Individual Owned	74	\$36,996,866.00	100.00%	\$179,195.30	100.00%	\$179,195.30	100.00%	\$2,535,000.00	14.59:1

<sup>1</sup> Assessed Valuation (AV) is based on information provided in the Riverside County Assessor's records as of January 1, 2021, and may or may not accurately reflect true market value.

Delinquencies are calculated through July 2021 and may reflect parcels that may already be on a payment plan. The delinquency summary table below provides an overview of delinquency rates on June 30 for previous years.

*Table 4-1  
Delinquency Summary (Section 4b (v))*

Fiscal Year	Levied		Delinquency as of June 30			Current Delinquency		
	Parcels	Amount	Parcels	Amount	Del. Rate	Parcels	Amount	Del. Rate
2017-18	55	\$127,367.94	1	\$2,479.42	1.95%	0	\$0.00	0.00%
2018-19	74	\$173,923.84	2	\$3,910.51	2.25%	1	\$2,504.32	1.44%
2019-20	74	\$175,663.16	1	\$2,529.36	1.44%	1	\$2,529.36	1.44%
2020-21	74	\$177,419.98	0	\$0.00	0.00%	0	\$0.00	0.00%
<b>Total</b>		<b>\$654,374.92</b>		<b>\$8,919.29</b>	<b>1.36%</b>	<b>1</b>	<b>\$5,033.68</b>	<b>0.77%</b>

*Foreclosure Covenant (Section 4b (vii))*

The District will covenant in the Indenture for the benefit of the Owners of the Bonds and Parity Bonds that it will: (i) commence judicial foreclosure proceedings against parcels with delinquent Special Taxes in excess of \$5,000 by the October 1 following the close of each Fiscal Year in which such Special Taxes were due; and (ii) commence judicial foreclosure proceedings against all parcels with delinquent Special Taxes by October 1 following the close of the Fiscal Year in which it receives Special Taxes in an amount which is less than 95% of the total Special Tax levied; and (iii) diligently pursue such foreclosure proceedings until the delinquent Special Taxes are paid; provided that , notwithstanding the foregoing, the District may elect to defer foreclosure proceedings on any parcel so long as the amount in the Reserve Account is at least equal to the Reserve Requirement.

**There are currently no foreclosure actions pending in the District.**

*Table 5-1*  
*Fund Balances as of September 2, 2021 (Section 4b (ii))*

Account Name	Balance
LE 2003-2 (CANYON HILLS IA-E) SPL TA	\$0.72
LE 2003-2 (CANYON HILLS IA-E) INT AC	\$23.97
LE 2003-2 (CANYON HILLS IA-E) PRIN A	\$0.03
LE 2003-2 (CANYON HILLS IA-E) REDEMP	\$0.00
LE 2003-2 (CANYON HILLS IA-E) RESERV	\$167,441.22
LE 2003-2 (CANYON HILLS IA-E) ADM EX	\$1.85
LE 2003-2 (CANYON HILLS IA-E) REBATE	\$0.00
LE 2003-2 (CANYON HILLS IA-E) ALT PE	\$0.00
LE 2003-2 (CANYON HILLS IA-E) SURPLU	\$0.00
LE 2003-2 (CANYON HILLS IA-E) ACQ CO	\$0.00
LE 2003-2 (CANYON HILLS IA-E) CITY F	\$0.00
LE 2003-2 (CANYON HILLS IA-E) WATER	\$0.00
LE 2003-2 (CANYON HILLS IA-E) COI	\$0.00
<b>Total</b>	<b>\$167,467.79</b>

*Series 2018 Reserve Account (Section 4b (ii))*

The Reserve Fund must be maintained at the Reserve Requirement which is defined, as of any date of calculation, as an amount equal to the lesser of (i) 10% of the proceeds of the Bonds (within the meaning of section 148 of the Code), (ii) Maximum Annual Debt Service on the Outstanding Bonds, or (iii) 125% of average Annual Debt Service on the Outstanding Bonds and Parity Bonds. Provided, In the event that special tax revenue is insufficient to pay debt service, money may be transferred from this Fund to the appropriate account of the Bond Fund. The Reserve Fund will then be replenished by increasing the next year's special tax levy to the extent permitted by law. **As of September 2, 2021, the balance in the Reserve Fund was \$167,441.22 and the Reserve Requirement was \$167,437.50.**

*Financial Statements (Section 4a)*

**PLEASE NOTE: The City of Lake Elsinore Fiscal Year ending June 30, 2021, Comprehensive Annual Financial Report (CAFR) is submitted to the Municipal Securities Rulemaking Board using EMMA (Electronic Municipal Market Access) under separate cover and is incorporated herein by reference.**



Pursuant to the provisions of this Section 5, the District shall give, or cause the Dissemination Agent to give, notice filed with the Repository of the occurrence of any of the following events with respect to the Bonds in a timely manner not more than ten (10) business days after the event: [\(Section 5\)](#)

- |     |   |                |
|-----|---|----------------|
| 1.  | principal and interest payment delinquencies;   | Not Applicable |
| 2.  | unscheduled draws on debt service reserves reflecting financial difficulties;   | Not Applicable |
| 3.  | unscheduled draws on credit enhancements reflecting financial difficulties;   | Not Applicable |
| 4.  | substitution of credit or liquidity providers, or their failure to perform;   | Not Applicable |
| 5.  | adverse tax opinions or the issuance by the Internal Revenue Service of proposed or final determinations of taxability or of a Notice of Proposed Issue (IRS Form 5701-TEB);  | Not Applicable |
| 6.  | tender offers;  | Not Applicable |
| 7.  | defeasances;  | Not Applicable |
| 8.  | ratings changes; and  | Not Applicable |
| 9.  | bankruptcy, insolvency, receivership or similar proceedings;  | Not Applicable |
| 10. | unless described in paragraph 5 above, notices or determinations by the Internal Revenue Service with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;  | Not Applicable |
| 11. | the consummation of a merger, consolidation or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms; | Not Applicable |
| 12. | appointment of a successor or additional paying agent or the change of the name of a paying agent;  | Not Applicable |
| 13. | non-payment related defaults;   | Not Applicable |
| 14. | modifications to the rights of Owners of the Bonds;   | Not Applicable |
| 15. | Notice of redemption; and   | Not Applicable |
| 16. | release, substitution or sale of property securing repayment of the Bonds.  | Not Applicable |

# APPENDIX A

## Debt Service Schedule



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**CITY OF LAKE ELSINORE**  
**CFD 2003-2 IA-E (CANYON HILLS)**  
**Special Tax Bonds 2018**



**Issued**

04/17/2018

<i>Date</i>	<i>Coupon Rate</i>	<i>Principal</i>	<i>Principal Outstanding</i>	<i>Semi-Annual Interest</i>	<i>Semi-Annual Debt Service</i>	<i>Annual Debt Service</i>
09/01/2018			\$ 2,655,000.00	\$ 31,620.83	\$ 31,620.83	\$ 31,620.83
03/01/2019			\$ 2,655,000.00	\$ 47,431.26	\$ 47,431.26	
09/01/2019	2.000%	\$ 40,000.00	\$ 2,615,000.00	\$ 47,431.26	\$ 87,431.26	\$ 134,862.52
03/01/2020			\$ 2,615,000.00	\$ 47,031.26	\$ 47,031.26	
09/01/2020	2.000%	\$ 40,000.00	\$ 2,575,000.00	\$ 47,031.26	\$ 87,031.26	\$ 134,062.52
03/01/2021			\$ 2,575,000.00	\$ 46,631.26	\$ 46,631.26	
09/01/2021	2.000%	\$ 40,000.00	\$ 2,535,000.00	\$ 46,631.26	\$ 86,631.26	\$ 133,262.52
03/01/2022			\$ 2,535,000.00	\$ 46,231.26	\$ 46,231.26	
09/01/2022	2.000%	\$ 45,000.00	\$ 2,490,000.00	\$ 46,231.26	\$ 91,231.26	\$ 137,462.52
03/01/2023			\$ 2,490,000.00	\$ 45,781.26	\$ 45,781.26	
09/01/2023	2.250%	\$ 45,000.00	\$ 2,445,000.00	\$ 45,781.26	\$ 90,781.26	\$ 136,562.52
03/01/2024			\$ 2,445,000.00	\$ 45,275.01	\$ 45,275.01	
09/01/2024	4.000%	\$ 50,000.00	\$ 2,395,000.00	\$ 45,275.01	\$ 95,275.01	\$ 140,550.02
03/01/2025			\$ 2,395,000.00	\$ 44,275.01	\$ 44,275.01	
09/01/2025	4.000%	\$ 50,000.00	\$ 2,345,000.00	\$ 44,275.01	\$ 94,275.01	\$ 138,550.02
03/01/2026			\$ 2,345,000.00	\$ 43,275.01	\$ 43,275.01	
09/01/2026	4.000%	\$ 55,000.00	\$ 2,290,000.00	\$ 43,275.01	\$ 98,275.01	\$ 141,550.02
03/01/2027			\$ 2,290,000.00	\$ 42,175.01	\$ 42,175.01	
09/01/2027	4.000%	\$ 60,000.00	\$ 2,230,000.00	\$ 42,175.01	\$ 102,175.01	\$ 144,350.02
03/01/2028			\$ 2,230,000.00	\$ 40,975.01	\$ 40,975.01	
09/01/2028	4.000%	\$ 60,000.00	\$ 2,170,000.00	\$ 40,975.01	\$ 100,975.01	\$ 141,950.02
03/01/2029			\$ 2,170,000.00	\$ 39,775.01	\$ 39,775.01	
09/01/2029	3.000%	\$ 65,000.00	\$ 2,105,000.00	\$ 39,775.01	\$ 104,775.01	\$ 144,550.02
03/01/2030			\$ 2,105,000.00	\$ 38,800.01	\$ 38,800.01	
09/01/2030	4.000%	\$ 70,000.00	\$ 2,035,000.00	\$ 38,800.01	\$ 108,800.01	\$ 147,600.02
03/01/2031			\$ 2,035,000.00	\$ 37,400.01	\$ 37,400.01	
09/01/2031	4.000%	\$ 70,000.00	\$ 1,965,000.00	\$ 37,400.01	\$ 107,400.01	\$ 144,800.02
03/01/2032			\$ 1,965,000.00	\$ 36,000.01	\$ 36,000.01	
09/01/2032	4.000%	\$ 75,000.00	\$ 1,890,000.00	\$ 36,000.01	\$ 111,000.01	\$ 147,000.02
03/01/2033			\$ 1,890,000.00	\$ 34,500.01	\$ 34,500.01	
09/01/2033	3.500%	\$ 80,000.00	\$ 1,810,000.00	\$ 34,500.01	\$ 114,500.01	\$ 149,000.02
03/01/2034			\$ 1,810,000.00	\$ 33,100.01	\$ 33,100.01	
09/01/2034	3.500%	\$ 85,000.00	\$ 1,725,000.00	\$ 33,100.01	\$ 118,100.01	\$ 151,200.02
03/01/2035			\$ 1,725,000.00	\$ 31,612.51	\$ 31,612.51	
09/01/2035	3.500%	\$ 90,000.00	\$ 1,635,000.00	\$ 31,612.51	\$ 121,612.51	\$ 153,225.02
03/01/2036			\$ 1,635,000.00	\$ 30,037.51	\$ 30,037.51	
09/01/2036	3.500%	\$ 95,000.00	\$ 1,540,000.00	\$ 30,037.51	\$ 125,037.51	\$ 155,075.02
03/01/2037			\$ 1,540,000.00	\$ 28,375.01	\$ 28,375.01	
09/01/2037	3.625%	\$ 100,000.00	\$ 1,440,000.00	\$ 28,375.01	\$ 128,375.01	\$ 156,750.02

**CITY OF LAKE ELSINORE**  
**CFD 2003-2 IA-E (CANYON HILLS)**  
**Special Tax Bonds 2018**



**Issued**

04/17/2018

<i>Date</i>	<i>Coupon Rate</i>	<i>Principal</i>	<i>Principal Outstanding</i>	<i>Semi-Annual Interest</i>	<i>Semi-Annual Debt Service</i>	<i>Annual Debt Service</i>
03/01/2038			\$ 1,440,000.00	\$ 26,562.51	\$ 26,562.51	
09/01/2038	3.625%	\$ 105,000.00	\$ 1,335,000.00	\$ 26,562.51	\$ 131,562.51	\$ 158,125.02
03/01/2039			\$ 1,335,000.00	\$ 24,659.38	\$ 24,659.38	
09/01/2039	3.625%	\$ 105,000.00	\$ 1,230,000.00	\$ 24,659.38	\$ 129,659.38	\$ 154,318.76
03/01/2040			\$ 1,230,000.00	\$ 22,756.25	\$ 22,756.25	
09/01/2040	3.625%	\$ 115,000.00	\$ 1,115,000.00	\$ 22,756.25	\$ 137,756.25	\$ 160,512.50
03/01/2041			\$ 1,115,000.00	\$ 20,671.88	\$ 20,671.88	
09/01/2041	3.625%	\$ 120,000.00	\$ 995,000.00	\$ 20,671.88	\$ 140,671.88	\$ 161,343.75
03/01/2042			\$ 995,000.00	\$ 18,496.88	\$ 18,496.88	
09/01/2042	3.625%	\$ 125,000.00	\$ 870,000.00	\$ 18,496.88	\$ 143,496.88	\$ 161,993.75
03/01/2043			\$ 870,000.00	\$ 16,231.25	\$ 16,231.25	
09/01/2043	3.625%	\$ 130,000.00	\$ 740,000.00	\$ 16,231.25	\$ 146,231.25	\$ 162,462.50
03/01/2044			\$ 740,000.00	\$ 13,875.00	\$ 13,875.00	
09/01/2044	3.750%	\$ 135,000.00	\$ 605,000.00	\$ 13,875.00	\$ 148,875.00	\$ 162,750.00
03/01/2045			\$ 605,000.00	\$ 11,343.75	\$ 11,343.75	
09/01/2045	3.750%	\$ 140,000.00	\$ 465,000.00	\$ 11,343.75	\$ 151,343.75	\$ 162,687.50
03/01/2046			\$ 465,000.00	\$ 8,718.75	\$ 8,718.75	
09/01/2046	3.750%	\$ 150,000.00	\$ 315,000.00	\$ 8,718.75	\$ 158,718.75	\$ 167,437.50
03/01/2047			\$ 315,000.00	\$ 5,906.25	\$ 5,906.25	
09/01/2047	3.750%	\$ 155,000.00	\$ 160,000.00	\$ 5,906.25	\$ 160,906.25	\$ 166,812.50
03/01/2048			\$ 160,000.00	\$ 3,000.00	\$ 3,000.00	
09/01/2048	3.750%	\$ 160,000.00	\$ 0.00	\$ 3,000.00	\$ 163,000.00	\$ 166,000.00
<b>Total</b>		<b>\$ 2,655,000.00</b>		<b>\$ 1,893,427.49</b>	<b>\$ 4,548,427.49</b>	<b>\$ 4,548,427.49</b>

# APPENDIX B

## California Debt and Investment Advisory Commission



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Submitted:  
Thursday, October 28, 2021  
4:42:31PM  
CDIAC #: 2018-0747

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer	Lake Elsinore CFD No 2003-2	
B. Project Name	IA E Canyon Hills	
C. Name/ Title/ Series of Bond Issue	2018 Special Tax Bonds	
D. Date of Bond Issue	4/17/2018	
E. Original Principal Amount of Bonds	\$2,655,000.00	
F. Reserve Fund Minimum Balance Required	Yes <input checked="" type="checkbox"/> Amount \$167,437.50	No <input type="checkbox"/>

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of:	6/30/2021
A. Principal Amount of Bonds Outstanding	\$2,575,000.00
B. Bond Reserve Fund	\$167,454.73
C. Capitalized Interest Fund	\$0.00
D. Construction Fund(s)	\$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of:	1/1/2021
	<input checked="" type="checkbox"/> From Equalized Tax Roll
	<input type="checkbox"/> From Appraisal of Property
	<i>(Use only in first year or before annual tax roll billing commences)</i>
B. Total Assessed Value of All Parcels	\$36,996,866.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due <u>Annually</u>	\$177,419.98
B. Total Amount of Unpaid Special Taxes <u>Annually</u>	\$0.00
C. Does this agency participate in the County's Teeter Plan?	N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/5/2021
A. Total Number of Delinquent Parcels:	1
B. Total Amount of Taxes Due on Delinquent Parcels:	\$5,033.68
<i>(Do not include penalties, penalty interest, etc.)</i>	

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)*

*(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Thursday, October 28, 2021  
4:42:31PM  
CDIAC #: 2018-0747

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Melissa Bellitire	
Title	Managing Director	
Firm/ Agency	Spicer Consulting Group	
Address	41619 Margarita Road, Suite 101	
City/ State/ Zip	Temecula, CA 92591	
Phone Number	(866) 504-2067	Date of Report 10/28/2021
E-Mail	contact@spicercg.com	

**IX. ADDITIONAL COMMENTS:**

# APPENDIX C

## Boundary Map



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## BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 2003-2  
IMPROVEMENT AREA E (CANYON HILLS)



SPICER CONSULTING  
GROUP