CITY OF LINCOLN

Fiscal Year 2021/22 Annual Report for:

Community Facilities District No. 1998-1 (Lincoln Airpark)

February 2022

Prepared by:

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helping communities fund tomorrow
nbsgov.com

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1. DISTRICT ANALYSIS

1.1 Community Facilities District No. 1998-1

The City of Lincoln (the "City") formed Community Facilities District No. 1998-1 (the "District") on December 1, 1998 and issued Special Tax Bonds, Series 1998 (the "Bonds") to provide funds to acquire certain roadway and drainage public improvements and the purchase of a conservation easement for purposes of wetland preservation. The improvements and acquisition are complete and the levy upon taxable parcels within the District will continue until all outstanding bonds have been paid. Any property owners who wish to pay off their special tax in advance may contact NBS for a payoff quote. The Bonds are scheduled to mature with the final debt service payment on October 1, 2023.

1.2 Levy

The Fiscal Year 2021/22 levy was placed on 464 parcels for a total of $99,995.32. This includes a levy credit of $173,950.90, which was allocated based on the parcel's building square footage as prescribed in the Rate and Method of apportionment. The levy credit was issued to reduce the surplus balance in the Redemption Fund as the Bonds near the scheduled maturity date. All developed parcels within the District were levied at 31.67% of their respective maximum special tax for Fiscal Year 2021/22. Parcels within the District classified as Developed Property are subject to the special tax levy upon the issuance of a Certificate of Occupancy ("CO") from the City, in accordance with the Rate and Method of Apportionment.

1.3 Funds

As of June 30, 2021, a balance of $190,391.11 exists in the Acquisition and Construction Fund. The Acquisition and Construction Fund balance may be subject to arbitrage and should be transferred to the Prepayment Fund and used to call bonds as construction projects are complete.

Following the October 2021 debt service payment, a surplus of approximately $266,700 exists in the Redemption Fund. As the bonds mature in 2023, the City should verify the fund balance and call bonds ahead of schedule or offer a levy credit in the final Fiscal Year levy.

The Reserve Fund is secured by a reserve line of credit and meets the existing reserve requirement.

As of June 30, 2021, and after considering six months of administrative expenses, the Expense Fund has a surplus fund balance of approximately $29,600. The City should ensure all administrative expenses have been paid from this fund and should use any remaining surplus to call bonds ahead of schedule.

There is currently no Redemption Premium on the prepayment of the bonds.

1.4 Delinquencies

As of June 30, 2021, the delinquency rate for Fiscal Year 2020/21 was 0.02%. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the City as needed.

NBS
Amanda Welker, Administrator
Adina McCargo, Project Manager
Sara Mares, Client Services Director

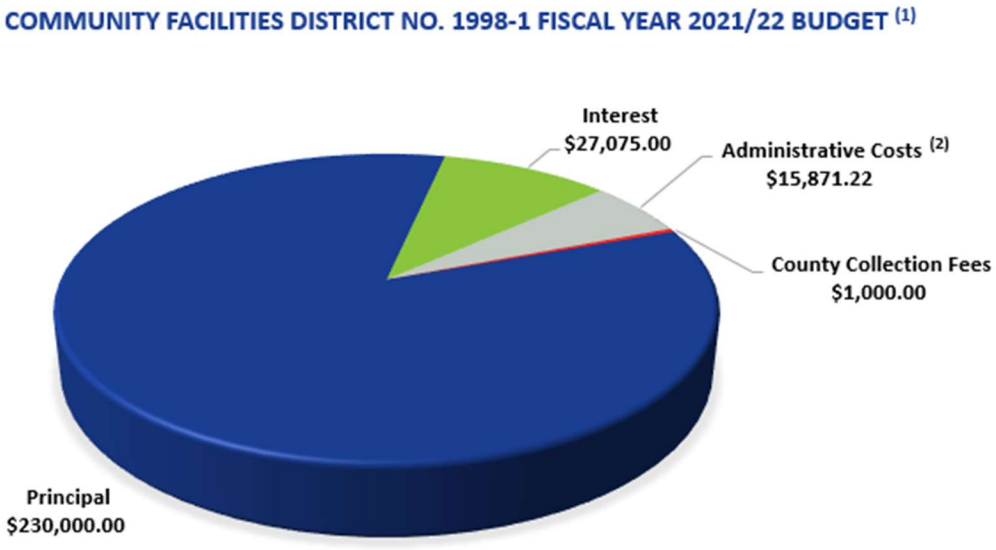
2. LEVY ANALYSIS

2.1 Community Facilities District No. 1998-1 Levy Summary

A summary of the total levy and breakdown of the levy components for Fiscal Year 2021/22 are shown in the table and charts below.

Parcel Count	Total Building SF	FY 2021/22 Applied Rate [1]	FY 2021/22 Levy
464	3,095,600	$0.0323 per SF	$99,995.32

(1) The Applied Tax rate includes a levy credit totaling $173,950.90 spread between the 464 levied parcels.



(1) Chart does not include levy credit totaling $173,950.90.
(2) Includes installment rounding of ($4.68).

2.2 Maximum and Applied Rates

The Fiscal Year 2021/22 applied tax rate compared to the maximum tax rate are shown in the table below.

Parcel Count	Total Building SF	FY 2021/22 Maximum Special Tax Rate [1]	FY 2021/22 Applied Rate	Percent of Maximum
464	3,095,600	$0.1019	$0.0323	31.67%

(1) The Maximum Special Tax Rate is equal to the total building square footage of the District divided by the Maximum Special Tax of $315,695.00, which has no inflator.

2.3 Maximum Tax Rates

The Fiscal Year 2021/22 maximum tax rates compared to the prior year are shown in the table below.

FY 2021/22 Parcel Count	FY 2020/21 Parcel Count	FY 2021/22 Total Building SF	FY 2020/21 Total Building SF	FY 2021/22 Maximum Special Tax Rate	FY 2020/21 Maximum Special Tax Rate	Percent Maximum Rate Change
464	423	3,095,600	3,021,812	$0.1019	$0.1044	(2.38%)

2.4 Applied Tax Rates

The Fiscal Year 2021/22 applied tax rates compared to the prior year are shown in the table below.

FY 2021/22 Parcel Count	FY 2020/21 Parcel Count	FY 2021/22 Total Building SF	FY 2020/21 Total Building SF	FY 2021/22 Applied Tax Rate	FY 2020/21 Applied Tax Rate	Percent Applied Rate Change
464	423	3,095,600	3,021,812	$0.0323	$0.0921	(64.96%)

3. FINANCIAL STATUS

3.1 Acquisition and Construction Fund

Initial Amount Deposited	6/30/2021 Balance	Estimated Expended Amount [1]	Project Status
$3,100,000.00	$190,391.11	$2,909,608.89	Complete

(1) Represents the difference between the initial amount deposited and the June 30, 2021 balance less interest earnings on cash.

3.2 Redemption Fund/City-Held Funds

6/30/2021 Balance	10/1/2021 Debt Service Due	Surplus / (Deficit)
$506,546.97	$239,807.50	$266,739.47

3.3 Expense Fund

6/30/2021 Balance	Estimated Administrative Expenses [1]	Surplus / (Deficit)
$38,132.63	$8,435.61	$29,697.02

(1) Represents six months of estimated administrative expenses.

3.4 Reserve Fund

Initial Proceeds	6/30/2021 Balance [1]	Reserve Requirement [2]	Surplus / (Deficit)
$260,763.00	$260,763.00	$259,615.00	$1,148.00

(1) The balance of the Reserve Fund is a line of credit, not a cash balance, allowable per the Indenture.

(2) Reserve Requirement is defined as the least of (i) 10% of the original principal amount of bonds (ii) maximum annual debt service for the bonds or (iii) 125% of average annual debt service on the bonds.

3.5 Value to Maximum Special Tax Ratio

Total Value [1]	Maximum Special Tax	Value to Maximum Special Tax Ratio
$348,008,713	$315,695.00	1,102.36 :1

(1) Assessed value of developed parcels levied in Fiscal Year 2021/22 within the District as of January 1, 2021, per County secured property tax roll records.

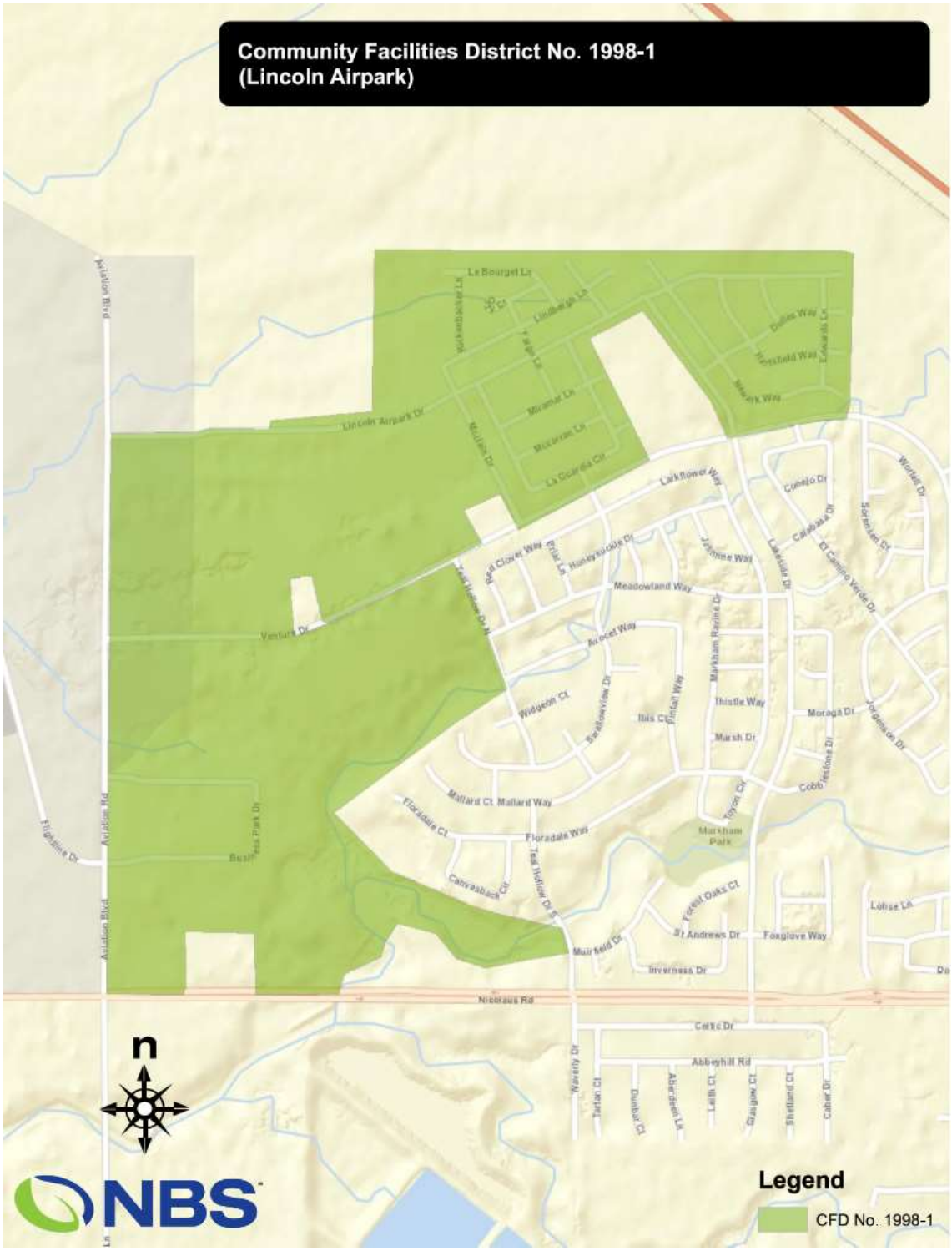
3.6 Delinquency and Foreclosure Status

Foreclosure Attorney	Foreclosure Recap	Delinquency Management Steps Taken
None	No foreclosures have been initiated	Monitoring of delinquent parcels

3.7 Foreclosure Covenant

The City will annually on or before October 1 of each year review the public records of the County of Placer relating to the collection of special tax in order to determine the amount of the special tax collected in the prior fiscal year, and (a) on the basis of such review the City will, not later than the succeeding December 1, institute foreclosure proceedings as authorized by the law against all parcels that are delinquent in the payment of such special tax in such fiscal year by one thousand dollars ($1,000) or more in order to enforce the lien of all such delinquent installments of such special tax, and will diligently prosecute and pursue such foreclosure proceedings to judgment and sale, and (b) on the further basis of such review, if the City determines that the total amount so collected is less than ninety-five per cent (95%) of the total amount of the special tax levied in such fiscal year, the City will, not later than the succeeding December 1, institute foreclosure proceedings as authorized by the law against all parcels that are delinquent in the payment of such special tax in such fiscal year to enforce the lien of all the delinquent installments of such special tax, and will diligently prosecute and pursue such foreclosure proceedings to judgment and sale; provided, that any actions taken to enforce delinquent special tax liens shall be taken only consistent with Sections 53356.1 through 53356.7, both inclusive, of the Government Code of the State of California; and provided further, that the City shall not be obligated to enforce the lien of any delinquent installment of the special tax for any fiscal year in which the City shall have received one hundred percent (100%) of the amount of such installment from the County of Placer pursuant to the so-called “Teeter Plan.”

4. BOUNDARY MAP



APPENDIX A: RATE AND METHOD OF APPORTIONMENT

The following pages contain the District's Rate and Method of Apportionment.

Community Facilities District No. 1998-1
(Lincoln Airpark)
City of Lincoln
Placer County, California

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

1. Basis of Special Tax Levy

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 (the "Act") applicable to the land in the Community Facilities District No. 1998-1 (the "CFD") of the City of Lincoln (the "City") shall be levied and collected according to the tax liability determined by the City through the application of the appropriate amount or rate, as described below.

2. Definitions

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code.

"Administrative Expenses" means the costs incurred by the City to determine, levy and collect the Special Taxes, including salaries of City employees and the fees of consultants; the costs of collecting installments of the Special Taxes; preparation of required reports; and any other costs required to administer the CFD as determined by the City of Lincoln. Administrative Expenses in the first year of the Special Tax levy will not exceed $15,000. Thereafter, Administrative Expenses may be escalated on an annual basis consistent with increases in the San Francisco/Oakland Consumer Price Index.

"Annual Costs" means, for any Fiscal Year, the total of the following:

i) Debt Service for the Calendar Year commencing January 1 of such Fiscal Year through December 31 of the following Fiscal Year;
ii) Administrative Expenses for such Fiscal Year;
iii) Any amounts needed to replenish any bond reserve fund for bonds of the City issued for the CFD to the level required under the documents pursuant to which such bonds were issued;
iv) An amount equal to the amount of delinquencies in payments of Special Taxes levied in the previous Fiscal Year and/or anticipated for the current Fiscal Year; and,
v) Pay-as-you-go expenditures for Authorized Facilities to be constructed or acquired by the CFD;
vi) Less earnings on the bond reserve fund pursuant to the bond indenture and any reimbursements.

"**Benefit Share**" means the Maximum Special Tax for a CFD Parcel divided by the Maximum CFD Revenue.

"**Bond Proceeds**" means funds received from the sale of CFD bonds used for paying eligible development impact fees or for the construction of authorized public facilities.

"**Bond Reserve Fund**" means the amount of CFD bond proceeds set aside by the City in a bond reserve account for the purpose of providing additional security to the bond holders for payment of principal and interest on the bonds, as specified in the bond resolution.

"**Bond Share**" means the share of bonds assigned to a CFD Parcel as specified in Section 6 hereof. The Bond Share equals the Benefit Share for a CFD Parcel times the total amount of Outstanding Bonds.

"**Building Square Footage**" means the total square feet of a building based on the square feet calculated for the building in determining its development impact fees for schools.

"**CFD**" means the Community Facilities District No. 1998-1 (Lincoln Airpark) of the City of Lincoln, County of Placer, State of California.

"**City**" means the City of Lincoln, California.

"**City Council**" means the City Council of the City of Lincoln acting for the CFD under the Act.

"**County**" means the County of Placer, California.

"**County Assessor's Parcel**" means a lot or Parcel with an assigned Assessor's Parcel Number in the maps used by the County Assessor in the preparation of the tax roll.

"**Debt Service**" means for each Fiscal Year, the total amount of principal and interest for any CFD bonds of the City during that Fiscal Year, less any applicable credits that may be available from any other sources and less any interest on reserve funds and other funds available to the City to pay principal and interest once all CFD facilities have been constructed or acquired.

"**Developed Parcel**" means a Parcel with a completed building that has been issued a certificate of occupancy by the City.

"**Fiscal Year**" means the period starting July 1 and ending the following June 30.

"**Maximum Annual Cost**" means the greatest amount of Annual Cost that can be collected from the levy of Maximum Annual Special Taxes, as shown on **Attachment 1.**

"**Maximum Annual Special Tax**" means the greatest amount of Special Tax that can be levied against a Parcel in a Fiscal Year. This is calculated by multiplying the Maximum Annual Special Tax Rate times the Building Square Footage for the Parcel.

"**Maximum Annual Special Tax Rate**" means the amount shown in **Attachment 1**, or as calculated based on the assignment of Maximum Annual Special Taxes in Section 4, that is used in calculating the Maximum Annual Special Tax for a Parcel based on its Building Square Footage in a given Fiscal Year.

"**Outstanding Bonds**" means the total principal amount of CFD bonds that have been issued and not retired or defeased.

"**Parcel**" means any Assessor's Parcel in the CFD based on the equalized tax rolls of the County as of January 1 of each Fiscal Year.

"**Prepayment**" means the permanent satisfaction of all of the Special Tax obligation for one or more CFD Parcels by a cash settlement with the City as permitted under Government Code Section 53344 and described in Section 7 hereof.

"**Prepayment Parcel**" means any CFD Parcel for which a Prepayment of the Special Tax has been paid.

"**Public Parcel**" means any parcel that is (1) publicly owned at the formation of the CFD, and (2) is normally exempt from the levy of general *ad valorem* property taxes under California law, including public streets; schools; parks; public drainage ways, public landscaping, greenbelts, and public open space.

"**Reserve Fund Share**" means the Benefit Share for a given CFD Parcel multiplied by the Bond Reserve Fund on all Outstanding Bonds.

"**Special Tax(es)**" mean(s) any tax levy under the Act in the CFD.

"**Taxable Parcel**" means any CFD Parcel that is subject to a levy of the Maximum Special Tax.

"**Tax-Exempt Parcel**" means any CFD Parcel designated as: (1) Public Parcel, and (2) any CFD Parcel for which the Special Taxes have been fully prepaid.

"**Tax Collection Schedule**" means the document prepared by the City for the County Auditor-Controller to use in levying and collecting the Special Taxes each Fiscal Year.

"**Undeveloped Parcel**" means any Parcel that is planned for development but can not yet be classified as a Developed Parcel.

3. Termination of the Special Tax

The Special Tax will be levied for as long as is needed to pay the principal and interest on debt incurred in order to pay authorized fees for public facilities, to construct authorized facilities, and to pay the Annual Costs. However, in no event shall the Special Tax be levied after Fiscal Year 2024-2025.

When all Annual Costs incurred by the CFD have been paid, the Special Tax shall cease to be levied. The Council shall direct the City Clerk to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished. The Notice of Cessation of Special Tax shall additionally identify the book and page of the Book of Maps of Assessment and Community Facilities Districts where the map of the boundaries of the CFD is recorded.

4. Assignment of Maximum Special Tax

Each year, before August 1, the City shall do the following:

A. Classify Parcels. The City shall prepare a list of the Parcels subject to the Special Tax using the records of the County Assessor and any other City records. The City shall identify the Taxable Parcels from a list of all Parcels within the CFD.

B. Calculate the Maximum Annual Special Tax Rate. The Maximum Annual Special Tax Rate shall be calculated each Fiscal Year by the following procedure:

- Sum the Building Square Footage for all buildings with certificates of occupancy on Developed Parcels.
- Divide the Maximum Annual Cost from **Attachment 1** by the total Building Square Footage calculated above. The result of this calculation is the revised Maximum Annual Special Tax Rate.

C. Assign the Maximum Annual Special Tax. The City shall assign the appropriate Maximum Annual Special Tax for the Fiscal Year of the tax levy to each Taxable Parcel as follows:

1. Developed Parcels

   The Maximum Annual Special Tax for a Developed Parcel is determined by multiplying the Maximum Special Tax Rate by the total Building Square Footage on that Parcel.

2. Developed Parcels Classified as Partial Prepayment Parcels

   The Maximum Annual Special Tax for each Developed Parcel classified as a Partial Prepayment Parcel is assigned by multiplying the calculated Maximum

Special Tax Rate by the Partial Prepayment Factor for that Parcel—as calculated in Section 6, Part B— by the total Building Square Footage on that Parcel.

D. Conversion of a Tax-Exempt Parcel to a Taxable Parcel. If a Tax-Exempt Parcel is not needed for public use and is converted to a taxable use, it shall become subject to the Special Tax. The Maximum Annual Special Tax for such a Parcel shall be assigned as described above.

E. Taxable Parcels Acquired by a Public Agency. Taxable Parcels that are acquired by a public agency after the CFD is formed will remain subject to the applicable Special Tax unless the Special Tax obligation is satisfied pursuant to Section 53317.5 of the Government Code.

5. Calculating Annual Special Taxes

The City shall compute the Annual Costs and determine the Maximum Annual Special Tax for each Parcel based on the assignment of the Special Tax in Section 4. The City will then determine the tax levy for each Parcel using the following process:

A. Compute the Annual Cost using the definition in Section 2 for the Fiscal Year.

B. Divide the Annual Cost amount by the Maximum Annual Cost from **Attachment 1** to arrive at the Special Tax levy factor.

C. Multiply the factor calculated in B. above by the Maximum Annual Special Tax calculated for each Taxable Parcel in Section 4 to arrive at the Special Tax levy for each Parcel.

D. Levy on each Taxable Parcel the amount calculated above.

E. Prepare the Tax Collection Schedule listing the Special Tax levy for each Taxable Parcel and send it to the County Auditor-Controller requesting that it be placed on the general, secured property tax roll for the Fiscal Year. The Tax Collection Schedule shall not be sent later than the date required by the Auditor-Controller for such inclusion.

The City shall make every effort to correctly calculate the Special Tax for each Parcel. It shall be the burden of the owner of the Parcel levied a Special Tax to correct any errors in the determination of the parcels subject to the tax and their Special Tax assignments.

6. Prepayment of Special Tax Obligation

The Special Tax obligation of a Parcel may be permanently satisfied by a cash settlement with the City as permitted under Government Code Section 53344. Prepayment is permitted only under the following conditions:

- The City determines that the Prepayment of the Special Tax obligation does not jeopardize its ability to make timely payments of debt service on outstanding bonds.
- Any landowner prepaying the Special Tax obligation must pay any and all delinquent Special Taxes and penalties for the prepaying Parcel.
- The prepaying Parcel must be classified as a Developed Parcel.
- Prior to the calculation of the prepayment amount, the landowner must notify the City whether such landowner intends to execute a full Prepayment or Partial Prepayment. If the landowner intends to execute a Partial Prepayment, the landowner shall further notify the City of the dollar amount of the intended Prepayment.

The prepayment amount shall be established by following the steps in Part A, B, and C.

Part A: Prepayment of Outstanding Bonds

Step A.1: Determine the Maximum Annual Special Tax for the Parcel based on the assignment of the Maximum Annual Special Tax described in Section 4 above.

Step A.2: Determine the "Benefit Share" by dividing the Maximum Special Tax from Step A.1 by the Maximum CFD Revenue for all Taxable Parcels in the CFD at the time of the Prepayment.

Step A.3: Determine the Bond Share for the Parcel by multiplying the Benefit Share from Step A.2 by the total amount of outstanding bonds issued by the CFD. The bond principal that will be retired in an upcoming Bond Year if Special Taxes have already been levied to pay Debt Service for that Bond Year shall reduce the amount of outstanding bonds.

Step A.4: Determine the Reserve Fund Share associated with the Bond Share determined in Step A.3. The Reserve Fund Share is equal to the lesser of the reserve requirement on all outstanding bonds or the actual Reserve Fund amount multiplied by the Benefit Share. Reduce the Bond Share by the amount of the Reserve Fund Share to arrive at the total amount of bonds to be included in the Prepayment amount.

Step A.5: Determine the total Prepayment amount required by adding to the Bond Share amount calculated in Step A.4 any fees, call premiums, amounts necessary to cover negative arbitrage from the date of the prepayment to first call date on the bonds, and expenses incurred by the City in connection with the prepayment calculation or the application of the proceeds of the prepayment. If Special Taxes have already been levied, but not collected, at the time the prepayment is calculated, the owner of the Parcel(s) must pay the Special Taxes included on the property tax bill in addition to the prepayment amount.

Part B: Calculate the Partial Prepayment Factor

If the prepayment is a partial prepayment, then the property owner shall designate an amount which is less than the total prepayment amount determined above for the prepaying Parcel (or group of prepaying Parcels) that results in a bond call in a whole number multiple of $5,000. The City shall then determine the Partial Prepayment Factor by the following procedure:

Step B.1: Subtract the amount of the Partial Prepayment from the total amount of bonds included in the Prepayment amount calculated in Step A.4 above;

Step B.2: Divide the result of Step B.1 by the total amount of bonds calculated for a Prepayment Parcel in Step A.4; and,

Step B.3: If a Partial Prepayment had previously been made for this Parcel, multiply the result of Step B.2 times the previously calculated Partial Prepayment Factor.

Part C: Transfers

Make the appropriate transfers from the Reserve Fund to the prepayment fund, as follows:

Step C.1: For a full prepayment transfer, the amount of the Reserve Fund Share.

Step C.2: For a partial prepayment, transfer an amount equal to the Reserve Fund Share times one minus the Partial Prepayment Factor.

7. Records Maintained for the CFD

As development and subdivision of the Lincoln Airpark continues, the City will maintain a written record of the following information for each Parcel:

- the current Parcel Numbers;
- the Building Square Footage for each building on a Parcel;
- the Maximum Annual Special Taxes that applied to each Parcel in each Fiscal Year; and,
- the authorized Special Taxes levied in each Fiscal Year.

The file containing the information listed above will be available for public inspection.

8. Appeals

Any taxpayer that feels that the amount of the Special Tax assigned to a Parcel is in error may file a notice with the City appealing the levy of the Special Tax. The City will then

promptly review the appeal, and if necessary, meet with the applicant. If the City verifies that the tax should be modified or changed, a recommendation at that time will be made to the Council and, as appropriate, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted.

Interpretations may be made by Resolution of the Board for purposes of clarifying any vagueness or ambiguity as it relates to the calculation of the Maximum Annual Special Tax Rate, the method of apportionment, the classification of properties or any definition applicable to the CFD.

Attachment 1

City of Lincoln CFD No. 1998-1 (Lincoln Airpark)

Maximum Annual Costs and

Calculation of the Maximum Annual Special Tax Rate

Maximum Annual Cost [1]	*a*	$315,695
Building Square Footage [2]	*b*	1,889,368
Maximum Annual Special Tax Rate For Developed Parcels [3]	*c = a / b*	$0.167 *per Building Square Foot*

"a_1"

[1] The Maximum Annual Cost is the highest amount of Maximum Special Tax Revenue that can be levied for the CFD. This amount amount will not change as additional development occurs.

[2] Estimated Building Square Footage for buildings that have been granted certificates of occupancy as of the formation of the CFD. The actual Building Square Footage will be used to calculate the Maximum Annual Special Tax Rate on an annual basis.

[3] The Maximum Annual Special Tax Rate is based on the Building Square Footage of existing buildings at the formation of the CFD. This represents the estimated Maximum Annual Special Tax Rate. The actual Maximum Annual Special Tax Rate will be recalculated annually, as described in Section 4.

APPENDIX B: DELINQUENCY SUMMARY

The following pages show the Current Delinquency Summary Report.

City of Lincoln

Delinquency Summary Report

As of: 06/30/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1998-1 - Community Facilities District No. 1998-1									
	08/01/1999 Billing:								
	12/10/1999	$136,956.25	$136,956.25	$0.00	0.00%	9	9	0	0.00%
	04/10/2000	$136,956.25	$136,956.25	$0.00	0.00%	9	9	0	0.00%
	Subtotal:	**$273,912.50**	**$273,912.50**	**$0.00**	**0.00%**	**18**	**18**	**0**	**0.00%**
	08/01/2000 Billing:								
	12/10/2000	$137,808.26	$137,808.26	$0.00	0.00%	9	9	0	0.00%
	04/10/2001	$137,808.26	$137,808.26	$0.00	0.00%	9	9	0	0.00%
	Subtotal:	**$275,616.52**	**$275,616.52**	**$0.00**	**0.00%**	**18**	**18**	**0**	**0.00%**
	08/01/2001 Billing:								
	12/10/2001	$134,847.56	$134,847.56	$0.00	0.00%	35	9	0	0.00%
	04/10/2002	$134,847.56	$134,847.56	$0.00	0.00%	35	9	0	0.00%
	Subtotal:	**$269,695.12**	**$269,695.12**	**$0.00**	**0.00%**	**70**	**18**	**0**	**0.00%**
	08/01/2002 Billing:								
	12/10/2002	$135,515.72	$135,515.72	$0.00	0.00%	10	10	0	0.00%
	04/10/2003	$135,515.72	$135,515.72	$0.00	0.00%	10	10	0	0.00%
	Subtotal:	**$271,031.44**	**$271,031.44**	**$0.00**	**0.00%**	**20**	**20**	**0**	**0.00%**
	08/01/2003 Billing:								
	12/10/2003	$135,917.83	$135,917.83	$0.00	0.00%	10	10	0	0.00%
	04/10/2004	$135,917.83	$135,917.83	$0.00	0.00%	10	10	0	0.00%
	Subtotal:	**$271,835.66**	**$271,835.66**	**$0.00**	**0.00%**	**20**	**20**	**0**	**0.00%**
	08/01/2004 Billing:								
	12/10/2004	$136,375.59	$136,375.59	$0.00	0.00%	10	10	0	0.00%
	04/10/2005	$136,375.59	$136,375.59	$0.00	0.00%	10	10	0	0.00%
	Subtotal:	**$272,751.18**	**$272,751.18**	**$0.00**	**0.00%**	**20**	**20**	**0**	**0.00%**
	08/01/2005 Billing:								
	12/10/2005	$136,056.79	$136,056.79	$0.00	0.00%	10	10	0	0.00%
	04/10/2006	$136,056.79	$136,056.79	$0.00	0.00%	10	10	0	0.00%
	Subtotal:	**$272,113.58**	**$272,113.58**	**$0.00**	**0.00%**	**20**	**20**	**0**	**0.00%**

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City of Lincoln

Delinquency Summary Report

As of: 06/30/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1998-1 - Community Facilities District No. 1998-1									
	08/01/2006 Billing:								
	12/10/2006	$136,358.98	$136,358.98	$0.00	0.00%	10	10	0	0.00%
	04/10/2007	$136,358.98	$136,358.98	$0.00	0.00%	10	10	0	0.00%
	Subtotal:	**$272,717.96**	**$272,717.96**	**$0.00**	**0.00%**	**20**	**20**	**0**	**0.00%**
	08/01/2007 Billing:								
	12/10/2007	$136,456.72	$136,456.72	$0.00	0.00%	10	10	0	0.00%
	04/10/2008	$136,456.72	$136,456.72	$0.00	0.00%	10	10	0	0.00%
	Subtotal:	**$272,913.44**	**$272,913.44**	**$0.00**	**0.00%**	**20**	**20**	**0**	**0.00%**
	08/01/2008 Billing:								
	12/10/2008	$136,486.16	$136,486.16	$0.00	0.00%	57	57	0	0.00%
	04/10/2009	$136,486.16	$136,486.16	$0.00	0.00%	57	57	0	0.00%
	Subtotal:	**$272,972.32**	**$272,972.32**	**$0.00**	**0.00%**	**114**	**114**	**0**	**0.00%**
	08/01/2009 Billing:								
	12/10/2009	$136,848.76	$136,848.76	$0.00	0.00%	74	74	0	0.00%
	04/10/2010	$136,848.76	$136,848.76	$0.00	0.00%	74	74	0	0.00%
	Subtotal:	**$273,697.52**	**$273,697.52**	**$0.00**	**0.00%**	**148**	**148**	**0**	**0.00%**
	08/01/2010 Billing:								
	12/10/2010	$136,096.03	$136,096.03	$0.00	0.00%	143	143	0	0.00%
	04/10/2011	$136,096.03	$136,096.03	$0.00	0.00%	143	143	0	0.00%
	Subtotal:	**$272,192.06**	**$272,192.06**	**$0.00**	**0.00%**	**286**	**286**	**0**	**0.00%**
	08/01/2011 Billing:								
	12/10/2011	$138,816.41	$138,816.41	$0.00	0.00%	165	165	0	0.00%
	04/10/2012	$138,816.41	$138,816.41	$0.00	0.00%	165	165	0	0.00%
	Subtotal:	**$277,632.82**	**$277,632.82**	**$0.00**	**0.00%**	**330**	**330**	**0**	**0.00%**
	08/01/2012 Billing:								
	12/10/2012	$137,741.50	$137,741.50	$0.00	0.00%	191	191	0	0.00%
	04/10/2013	$137,741.50	$137,741.50	$0.00	0.00%	191	191	0	0.00%
	Subtotal:	**$275,483.00**	**$275,483.00**	**$0.00**	**0.00%**	**382**	**382**	**0**	**0.00%**

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City of Lincoln

Delinquency Summary Report

As of: 06/30/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1998-1 - Community Facilities District No. 1998-1									
	08/01/2013 Billing:								
	12/10/2013	$138,851.21	$138,851.21	$0.00	0.00%	252	252	0	0.00%
	04/10/2014	$138,851.21	$138,851.21	$0.00	0.00%	252	252	0	0.00%
	Subtotal:	**$277,702.42**	**$277,702.42**	**$0.00**	**0.00%**	**504**	**504**	**0**	**0.00%**
	08/01/2014 Billing:								
	12/10/2014	$137,138.39	$137,138.39	$0.00	0.00%	288	288	0	0.00%
	04/10/2015	$137,138.39	$137,138.39	$0.00	0.00%	288	288	0	0.00%
	Subtotal:	**$274,276.78**	**$274,276.78**	**$0.00**	**0.00%**	**576**	**576**	**0**	**0.00%**
	08/01/2015 Billing:								
	12/10/2015	$137,912.29	$137,912.29	$0.00	0.00%	304	304	0	0.00%
	04/10/2016	$137,912.29	$137,912.29	$0.00	0.00%	304	304	0	0.00%
	Subtotal:	**$275,824.58**	**$275,824.58**	**$0.00**	**0.00%**	**608**	**608**	**0**	**0.00%**
	08/01/2016 Billing:								
	12/10/2016	$138,327.29	$138,327.29	$0.00	0.00%	336	336	0	0.00%
	04/10/2017	$138,327.29	$138,327.29	$0.00	0.00%	336	336	0	0.00%
	Subtotal:	**$276,654.58**	**$276,654.58**	**$0.00**	**0.00%**	**672**	**672**	**0**	**0.00%**
	08/01/2017 Billing:								
	12/10/2017	$138,624.49	$138,624.49	$0.00	0.00%	367	367	0	0.00%
	04/10/2018	$138,624.49	$138,624.49	$0.00	0.00%	367	367	0	0.00%
	Subtotal:	**$277,248.98**	**$277,248.98**	**$0.00**	**0.00%**	**734**	**734**	**0**	**0.00%**
	08/01/2018 Billing:								
	12/10/2018	$138,671.65	$138,671.65	$0.00	0.00%	397	397	0	0.00%
	04/10/2019	$138,671.65	$138,671.65	$0.00	0.00%	397	397	0	0.00%
	Subtotal:	**$277,343.30**	**$277,343.30**	**$0.00**	**0.00%**	**794**	**794**	**0**	**0.00%**
	08/01/2019 Billing:								
	12/10/2019	$138,403.98	$138,403.98	$0.00	0.00%	406	406	0	0.00%
	04/10/2020	$138,403.98	$138,403.98	$0.00	0.00%	406	406	0	0.00%
	Subtotal:	**$276,807.96**	**$276,807.96**	**$0.00**	**0.00%**	**812**	**812**	**0**	**0.00%**

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City of Lincoln

Delinquency Summary Report

As of: 06/30/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1998-1 - Community Facilities District No. 1998-1									
	08/01/2020 Billing:								
	12/10/2020	$139,239.99	$139,239.99	$0.00	0.00%	544	423	0	0.00%
	04/10/2021	$139,239.99	$139,192.05	$47.94	0.03%	544	422	1	0.18%
	Subtotal:	**$278,479.98**	**$278,432.04**	**$47.94**	**0.02%**	**1,088**	**845**	**1**	**0.09%**
1998-1	**Total:**	**$6,038,903.70**	**$6,038,855.76**	**$47.94**	**0.00%**	**7,274**	**6,979**	**1**	**0.01%**
Agency Grand Total:		**$6,038,903.70**	**$6,038,855.76**	**$47.94**	**0.00%**	**7,274**	**6,979**	**1**	**0.01%**

APPENDIX C: CURRENT DEBT SERVICE SCHEDULE

The following pages show the Current Debt Service Schedule.

City of Lincoln
Community Facilities District No. 1998-1
Current Debt Service Schedule

Bonds Dated: 12/22/1998

Bonds Issued: $3,380,000.00

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
04/01/1999		4.2000%	$3,380,000.00	$0.00	$50,575.94	$50,575.94	$0.00	3.0000%	Paid
10/01/1999		4.2000	3,380,000.00	.00	91,956.25	91,956.25	142,532.19	3.0000	Paid
04/01/2000		4.2000	3,380,000.00	.00	91,956.25	91,956.25	.00	3.0000	Paid
10/01/2000	533042AA5	4.2000	3,380,000.00	75,000.00	91,956.25	166,956.25	258,912.50	3.0000	Paid
04/01/2001		4.4000	3,305,000.00	.00	90,381.25	90,381.25	.00	3.0000	Paid
10/01/2001	533042AB3	4.4000	3,305,000.00	80,000.00	90,381.25	170,381.25	260,762.50	3.0000	Paid
04/01/2002		4.6000	3,225,000.00	.00	88,621.25	88,621.25	.00	3.0000	Paid
10/01/2002	533042AC1	4.6000	3,225,000.00	80,000.00	88,621.25	168,621.25	257,242.50	3.0000	Paid
04/01/2003		4.7000	3,145,000.00	.00	86,781.25	86,781.25	.00	3.0000	Paid
10/01/2003	533042AD9	4.7000	3,145,000.00	85,000.00	86,781.25	171,781.25	258,562.50	3.0000	Paid
04/01/2004		4.8000	3,060,000.00	.00	84,783.75	84,783.75	.00	3.0000	Paid
10/01/2004	533042AE7	4.8000	3,060,000.00	90,000.00	84,783.75	174,783.75	259,567.50	2.0000	Paid
04/01/2005		4.9000	2,970,000.00	.00	82,623.75	82,623.75	.00	2.0000	Paid
10/01/2005	533042AE4	4.9000	2,970,000.00	95,000.00	82,623.75	177,623.75	260,247.50	1.0000	Paid
04/01/2006		5.0000	2,875,000.00	.00	80,296.25	80,296.25	.00	1.0000	Paid
10/01/2006	533042AG2	5.0000	2,875,000.00	100,000.00	80,296.25	180,296.25	260,592.50	0.0000	Paid
04/01/2007		5.1000	2,775,000.00	.00	77,796.25	77,796.25	.00	0.0000	Paid
10/01/2007	533042AH0	5.1000	2,775,000.00	105,000.00	77,796.25	182,796.25	260,592.50	0.0000	Paid
04/01/2008		5.2000	2,670,000.00	.00	75,118.75	75,118.75	.00	0.0000	Paid
10/01/2008	533042AJ6	5.2000	2,670,000.00	110,000.00	75,118.75	185,118.75	260,237.50	0.0000	Paid
04/01/2009		5.3000	2,560,000.00	.00	72,258.75	72,258.75	.00	0.0000	Paid
10/01/2009	533042AK3	5.3000	2,560,000.00	115,000.00	72,258.75	187,258.75	259,517.50	0.0000	Paid
04/01/2010		5.4000	2,445,000.00	.00	69,211.25	69,211.25	.00	0.0000	Paid
10/01/2010	533042AL1	5.4000	2,445,000.00	120,000.00	69,211.25	189,211.25	258,422.50	0.0000	Paid
04/01/2011		5.4500	2,325,000.00	.00	65,971.25	65,971.25	.00	0.0000	Paid
10/01/2011	533042AM9	5.4500	2,325,000.00	125,000.00	65,971.25	190,971.25	256,942.50	0.0000	Paid
04/01/2012		5.5000	2,200,000.00	.00	62,565.00	62,565.00	.00	0.0000	Paid
10/01/2012	533042AN7	5.5000	2,200,000.00	135,000.00	62,565.00	197,565.00	260,130.00	0.0000	Paid
04/01/2013		5.7000	2,065,000.00	.00	58,852.50	58,852.50	.00	0.0000	Paid
10/01/2013		5.7000	2,065,000.00	140,000.00	58,852.50	198,852.50	257,705.00	0.0000	Paid
04/01/2014		5.7000	1,925,000.00	.00	54,862.50	54,862.50	.00	0.0000	Paid
10/01/2014		5.7000	1,925,000.00	150,000.00	54,862.50	204,862.50	259,725.00	0.0000	Paid
04/01/2015		5.7000	1,775,000.00	.00	50,587.50	50,587.50	.00	0.0000	Paid
10/01/2015		5.7000	1,775,000.00	155,000.00	50,587.50	205,587.50	256,175.00	0.0000	Paid
04/01/2016		5.7000	1,620,000.00	.00	46,170.00	46,170.00	.00	0.0000	Paid
10/01/2016		5.7000	1,620,000.00	165,000.00	46,170.00	211,170.00	257,340.00	0.0000	Paid
04/01/2017		5.7000	1,455,000.00	.00	41,467.50	41,467.50	.00	0.0000	Paid
10/01/2017		5.7000	1,455,000.00	175,000.00	41,467.50	216,467.50	257,935.00	0.0000	Paid
04/01/2018		5.7000	1,280,000.00	.00	36,480.00	36,480.00	.00	0.0000	Paid
10/01/2018		5.7000	1,280,000.00	185,000.00	36,480.00	221,480.00	257,960.00	0.0000	Paid
04/01/2019		5.7000	1,095,000.00	.00	31,207.50	31,207.50	.00	0.0000	Paid

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City of Lincoln
Community Facilities District No. 1998-1
Current Debt Service Schedule

Bonds Dated: 12/22/1998

Bonds Issued: $3,380,000.00

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
10/01/2019		5.7000	1,095,000.00	195,000.00	31,207.50	226,207.50	257,415.00	0.0000	Paid
04/01/2020		5.7000	900,000.00	.00	25,650.00	25,650.00	.00	0.0000	Paid
10/01/2020		5.7000	900,000.00	205,000.00	25,650.00	230,650.00	256,300.00	0.0000	Paid
04/01/2021		5.7000	695,000.00	.00	19,807.50	19,807.50	.00	0.0000	Paid
10/01/2021		5.7000	695,000.00	220,000.00	19,807.50	239,807.50	259,615.00	0.0000	Paid
04/01/2022		5.7000	475,000.00	.00	13,537.50	13,537.50	.00	0.0000	Unpaid
10/01/2022		5.7000	475,000.00	230,000.00	13,537.50	243,537.50	257,075.00	0.0000	Unpaid
04/01/2023		5.7000	245,000.00	.00	6,982.50	6,982.50	.00	0.0000	Unpaid
10/01/2023	533042AP2	5.7000	245,000.00	245,000.00	6,982.50	251,982.50	258,965.00	0.0000	Unpaid
Grand Total:				**$3,380,000.00**	**$2,970,472.19**	**$6,350,472.19**	**$6,350,472.19**		

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APPENDIX D: FINAL BUDGET FOR FISCAL YEAR 2021/22

The following page shows the Final Budget for Fiscal Year 2021/22.

City of Lincoln
Community Facilities District No. 1998-1
Final Budget for Fiscal Year 2021/22

Category/Item	FY 2021/22	FY 2020/21	Increase / (Decrease)
Debt Service	$257,075.00	$259,615.00	($2,540.00)
Admin. Expenses	16,875.90	18,423.47	(1,547.57)
Miscellaneous	(173,955.58)	441.51	(174,397.09)
Grand Total:	**$99,995.32**	**$278,479.98**	**($178,484.66)**
Total Accounts:	**464**	**544**	**(80)**

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APPENDIX E: FINAL BILLING DETAIL REPORT FOR FISCAL YEAR 2021/22

The following pages show the Final Billing Detail Report for Fiscal Year 2021/22.

City of Lincoln
Community Facilities District No. 1998-1
Final Billing Detail Report for Fiscal Year 2021/22

APN	Building Sq Ft	Maximum Tax	Levy Total
021-562-013-000	216,886.0	$22,118.43	$7,006.26
021-562-017-000	256,500.0	26,158.34	8,285.94
021-562-019-000	210,910.0	21,508.99	6,813.20
021-562-022-000	150,510.0	15,349.29	4,862.06
021-562-023-000	79,200.0	8,076.96	2,558.46
021-562-025-000	77,164.0	7,869.33	2,492.68
021-562-028-000	21,313.0	2,173.54	688.48
021-562-030-000	100,000.0	10,198.18	3,230.38
021-562-031-000	150,510.0	15,349.29	4,862.06
021-564-001-000	155,610.0	15,869.39	5,026.80
021-564-002-000	81,600.0	8,321.72	2,635.98
021-564-003-000	133,614.0	13,626.20	4,316.24
021-564-004-000	133,659.0	13,630.79	4,317.70
021-564-005-000	166,764.0	17,006.90	5,387.12
021-570-051-000	23,854.0	2,432.67	770.56
021-570-066-000	17,000.0	1,733.69	549.16
021-570-067-000	30,000.0	3,059.46	969.10
021-570-068-000	30,000.0	3,059.46	969.10
021-570-070-000	35,819.0	3,652.89	1,157.08
021-570-088-000	10,672.0	1,088.35	344.74
021-570-089-000	12,032.0	1,227.05	388.68
319-150-001-000	1,399.0	142.67	45.18
319-150-002-000	1,688.0	172.15	54.52
319-150-003-000	1,810.0	184.59	58.46
319-150-004-000	1,962.0	200.09	63.38
319-150-005-000	1,399.0	142.67	45.18
319-150-006-000	1,765.0	180.00	57.00
319-150-007-000	2,075.0	211.61	67.02
319-150-008-000	2,075.0	211.61	67.02
319-150-009-000	2,797.0	285.24	90.34
319-150-010-000	2,866.0	292.28	92.58
319-150-011-000	1,915.0	195.30	61.86
319-150-012-000	2,075.0	211.61	67.02
319-150-013-000	2,797.0	285.24	90.34
319-150-014-000	2,866.0	292.28	92.58
319-150-015-000	2,797.0	285.24	90.34
319-150-016-000	2,797.0	285.24	90.34
319-150-017-000	2,797.0	285.24	90.34
319-150-018-000	2,075.0	211.61	67.02
319-150-019-000	2,075.0	211.61	67.02
319-150-020-000	1,915.0	195.30	61.86
319-150-021-000	1,765.0	180.00	57.00

Slight variances may occur due to rounding

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City of Lincoln
Community Facilities District No. 1998-1
Final Billing Detail Report for Fiscal Year 2021/22

APN	Building Sq Ft	Maximum Tax	Levy Total
319-150-022-000	2,797.0	285.24	90.34
319-150-023-000	2,797.0	285.24	90.34
319-150-024-000	2,075.0	211.61	67.02
319-150-025-000	2,075.0	211.61	67.02
319-150-026-000	2,797.0	285.24	90.34
319-150-027-000	2,797.0	285.24	90.34
319-150-028-000	1,765.0	180.00	57.00
319-150-029-000	1,915.0	195.30	61.86
319-150-030-000	2,075.0	211.61	67.02
319-150-031-000	2,797.0	285.24	90.34
319-150-032-000	2,797.0	285.24	90.34
319-150-033-000	2,075.0	211.61	67.02
319-150-034-000	1,915.0	195.30	61.86
319-150-035-000	2,075.0	211.61	67.02
319-150-036-000	2,866.0	292.28	92.58
319-150-037-000	1,915.0	195.30	61.86
319-150-038-000	1,765.0	180.00	57.00
319-150-039-000	1,842.0	187.85	59.50
319-150-040-000	3,071.0	313.19	99.20
319-150-041-000	3,071.0	313.19	99.20
319-150-042-000	1,842.0	187.85	59.50
319-150-043-000	1,842.0	187.85	59.50
319-150-044-000	3,071.0	313.19	99.20
319-150-045-000	3,071.0	313.19	99.20
319-150-046-000	1,842.0	187.85	59.50
319-150-047-000	1,915.0	195.30	61.86
319-150-048-000	2,797.0	285.24	90.34
319-150-049-000	2,866.0	292.28	92.58
319-150-050-000	2,797.0	285.24	90.34
319-150-051-000	1,765.0	180.00	57.00
319-150-052-000	2,866.0	292.28	92.58
319-150-053-000	2,797.0	285.24	90.34
319-150-054-000	2,866.0	292.28	92.58
319-150-055-000	2,797.0	285.24	90.34
319-150-056-000	2,866.0	292.28	92.58
319-150-057-000	2,797.0	285.24	90.34
319-150-058-000	1,915.0	195.30	61.86
319-150-059-000	1,457.0	148.59	47.06
319-150-060-000	1,250.0	127.48	40.36
319-150-061-000	1,457.0	148.59	47.06
319-150-062-000	1,660.0	169.29	53.62
319-150-063-000	1,457.0	148.59	47.06

Slight variances may occur due to rounding

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City of Lincoln
Community Facilities District No. 1998-1
Final Billing Detail Report for Fiscal Year 2021/22

APN	Building Sq Ft	Maximum Tax	Levy Total
319-150-064-000	1,660.0	169.29	53.62
319-150-065-000	1,457.0	148.59	47.06
319-150-066-000	1,660.0	169.29	53.62
319-160-001-000	2,797.0	285.24	90.34
319-160-002-000	1,915.0	195.30	61.86
319-160-003-000	2,797.0	285.24	90.34
319-160-004-000	2,797.0	285.24	90.34
319-160-005-000	2,866.0	292.28	92.58
319-160-006-000	2,797.0	285.24	90.34
319-160-007-000	2,075.0	211.61	67.02
319-160-008-000	2,075.0	211.61	67.02
319-160-009-000	2,075.0	211.61	67.02
319-160-010-000	2,797.0	285.24	90.34
319-160-011-000	2,846.0	290.24	91.92
319-160-012-000	2,846.0	290.24	91.92
319-160-013-000	3,131.0	319.31	101.14
319-160-014-000	2,082.0	212.33	67.24
319-160-015-000	2,075.0	211.61	67.02
319-160-016-000	2,797.0	285.24	90.34
319-160-017-000	2,866.0	292.28	92.58
319-160-018-000	2,797.0	285.24	90.34
319-160-019-000	2,797.0	285.24	90.34
319-160-020-000	2,866.0	292.28	92.58
319-160-021-000	2,075.0	211.61	67.02
319-160-022-000	1,915.0	195.30	61.86
319-160-023-000	1,765.0	180.00	57.00
319-160-024-000	2,075.0	211.61	67.02
319-160-025-000	1,915.0	195.30	61.86
319-160-026-000	1,765.0	180.00	57.00
319-160-027-000	2,075.0	211.61	67.02
319-160-028-000	1,915.0	195.30	61.86
319-160-029-000	2,797.0	285.24	90.34
319-160-030-000	1,915.0	195.30	61.86
319-160-031-000	2,075.0	211.61	67.02
319-160-032-000	2,866.0	292.28	92.58
319-160-033-000	2,797.0	285.24	90.34
319-160-034-000	2,797.0	285.24	90.34
319-160-035-000	2,075.0	211.61	67.02
319-160-036-000	1,915.0	195.30	61.86
319-160-037-000	2,866.0	292.28	92.58
319-160-038-000	2,797.0	285.24	90.34
319-160-039-000	2,797.0	285.24	90.34

Slight variances may occur due to rounding

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-160-040-000	2,075.0	211.61	67.02
319-160-041-000	1,765.0	180.00	57.00
319-160-042-000	1,915.0	195.30	61.86
319-160-043-000	1,962.0	200.09	63.38
319-160-044-000	1,810.0	184.59	58.46
319-160-045-000	1,688.0	172.15	54.52
319-160-046-000	1,500.0	152.97	48.44
319-160-047-000	2,082.0	212.33	67.24
319-160-048-000	2,075.0	211.61	67.02
319-160-049-000	2,797.0	285.24	90.34
319-160-050-000	2,866.0	292.28	92.58
319-160-051-000	3,641.0	371.32	117.60
319-160-052-000	3,092.0	315.33	99.88
319-160-053-000	2,082.0	212.33	67.24
319-160-054-000	1,915.0	195.30	61.86
319-160-055-000	2,075.0	211.61	67.02
319-160-056-000	2,797.0	285.24	90.34
319-160-057-000	2,866.0	292.28	92.58
319-160-058-000	2,075.0	211.61	67.02
319-160-059-000	2,866.0	292.28	92.58
319-160-060-000	2,797.0	285.24	90.34
319-160-061-000	2,866.0	292.28	92.58
319-160-062-000	2,797.0	285.24	90.34
319-160-063-000	2,075.0	211.61	67.02
319-160-064-000	2,797.0	285.24	90.34
319-160-065-000	2,797.0	285.24	90.34
319-160-066-000	2,075.0	211.61	67.02
319-160-067-000	1,765.0	180.00	57.00
319-171-001-000	1,399.0	142.67	45.18
319-171-002-000	1,810.0	184.59	58.46
319-171-003-000	1,399.0	142.67	45.18
319-171-004-000	1,067.0	108.81	34.46
319-171-005-000	1,067.0	108.81	34.46
319-171-006-000	1,688.0	172.15	54.52
319-171-007-000	1,810.0	184.59	58.46
319-171-008-000	1,688.0	172.15	54.52
319-171-009-000	1,067.0	108.81	34.46
319-171-010-000	1,067.0	108.81	34.46
319-171-011-000	1,688.0	172.15	54.52
319-171-012-000	1,810.0	184.59	58.46
319-171-013-000	1,399.0	142.67	45.18
319-172-001-000	1,810.0	184.59	58.46

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-172-002-000	1,688.0	172.15	54.52
319-172-003-000	1,962.0	200.09	63.38
319-172-004-000	1,500.0	152.97	48.44
319-172-005-000	1,962.0	200.09	63.38
319-172-006-000	1,688.0	172.15	54.52
319-172-007-000	1,962.0	200.09	63.38
319-172-008-000	1,500.0	152.97	48.44
319-172-009-000	1,688.0	172.15	54.52
319-172-010-000	1,962.0	200.09	63.38
319-172-011-000	1,810.0	184.59	58.46
319-172-012-000	1,962.0	200.09	63.38
319-172-013-000	1,962.0	200.09	63.38
319-172-014-000	1,688.0	172.15	54.52
319-172-015-000	1,962.0	200.09	63.38
319-172-016-000	1,810.0	184.59	58.46
319-172-017-000	1,500.0	152.97	48.44
319-172-018-000	1,810.0	184.59	58.46
319-172-019-000	1,067.0	108.81	34.46
319-172-020-000	1,067.0	108.81	34.46
319-172-021-000	1,399.0	142.67	45.18
319-172-022-000	1,852.0	188.87	59.82
319-172-023-000	2,797.0	285.24	90.34
319-172-024-000	2,866.0	292.28	92.58
319-172-025-000	2,797.0	285.24	90.34
319-172-026-000	3,927.0	400.48	126.84
319-172-027-000	3,927.0	400.48	126.84
319-172-028-000	1,915.0	195.30	61.86
319-172-029-000	2,797.0	285.24	90.34
319-172-030-000	2,866.0	292.28	92.58
319-172-031-000	2,797.0	285.24	90.34
319-172-032-000	3,927.0	400.48	126.84
319-172-033-000	2,797.0	285.24	90.34
319-172-034-000	2,075.0	211.61	67.02
319-172-035-000	2,866.0	292.28	92.58
319-172-036-000	2,797.0	285.24	90.34
319-172-037-000	1,842.0	187.85	59.50
319-172-038-000	2,797.0	285.24	90.34
319-172-039-000	3,927.0	400.48	126.84
319-173-001-000	1,962.0	200.09	63.38
319-173-002-000	1,962.0	200.09	63.38
319-173-003-000	1,041.0	106.16	33.62
319-173-004-000	1,041.0	106.16	33.62

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-173-005-000	1,067.0	108.81	34.46
319-173-006-000	1,053.0	107.39	34.00
319-173-007-000	1,067.0	108.81	34.46
319-173-008-000	1,053.0	107.39	34.00
319-173-009-000	1,067.0	108.81	34.46
319-173-010-000	2,797.0	285.24	90.34
319-173-011-000	2,866.0	292.28	92.58
319-173-012-000	1,915.0	195.30	61.86
319-174-001-000	1,067.0	108.81	34.46
319-174-002-000	1,067.0	108.81	34.46
319-174-003-000	1,053.0	107.39	34.00
319-174-004-000	1,067.0	108.81	34.46
319-174-005-000	1,053.0	107.39	34.00
319-174-006-000	1,067.0	108.81	34.46
319-174-007-000	1,962.0	200.09	63.38
319-174-008-000	1,810.0	184.59	58.46
319-174-009-000	1,962.0	200.09	63.38
319-175-001-000	1,067.0	108.81	34.46
319-175-002-000	1,053.0	107.39	34.00
319-175-003-000	1,067.0	108.81	34.46
319-175-004-000	1,053.0	107.39	34.00
319-175-005-000	1,067.0	108.81	34.46
319-175-006-000	1,053.0	107.39	34.00
319-175-007-000	1,688.0	172.15	54.52
319-175-008-000	1,500.0	152.97	48.44
319-175-009-000	1,688.0	172.15	54.52
319-175-010-000	1,067.0	108.81	34.46
319-176-001-000	1,067.0	108.81	34.46
319-176-002-000	1,067.0	108.81	34.46
319-176-003-000	1,053.0	107.39	34.00
319-176-004-000	1,067.0	108.81	34.46
319-176-005-000	1,067.0	108.81	34.46
319-176-006-000	1,041.0	106.16	33.62
319-176-007-000	1,053.0	107.39	34.00
319-176-008-000	1,067.0	108.81	34.46
319-176-009-000	1,067.0	108.81	34.46
319-176-010-000	1,041.0	106.16	33.62
319-176-011-000	1,067.0	108.81	34.46
319-176-012-000	1,067.0	108.81	34.46
319-176-013-000	1,041.0	106.16	33.62
319-176-014-000	1,053.0	107.39	34.00
319-176-015-000	1,067.0	108.81	34.46

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-176-016-000	1,067.0	108.81	34.46
319-176-017-000	1,500.0	152.97	48.44
319-176-018-000	1,962.0	200.09	63.38
319-176-019-000	1,041.0	106.16	33.62
319-176-020-000	1,053.0	107.39	34.00
319-176-021-000	1,067.0	108.81	34.46
319-176-022-000	1,041.0	106.16	33.62
319-176-023-000	1,067.0	108.81	34.46
319-176-024-000	1,500.0	152.97	48.44
319-176-025-000	1,500.0	152.97	48.44
319-176-026-000	1,399.0	142.67	45.18
319-176-027-000	1,399.0	142.67	45.18
319-176-028-000	1,399.0	142.67	45.18
319-176-029-000	1,810.0	184.59	58.46
319-176-030-000	1,962.0	200.09	63.38
319-176-031-000	1,810.0	184.59	58.46
319-176-032-000	1,500.0	152.97	48.44
319-176-033-000	1,962.0	200.09	63.38
319-176-034-000	1,810.0	184.59	58.46
319-176-035-000	1,962.0	200.09	63.38
319-176-036-000	1,810.0	184.59	58.46
319-176-037-000	1,962.0	200.09	63.38
319-176-038-000	1,810.0	184.59	58.46
319-176-039-000	1,399.0	142.67	45.18
319-176-040-000	1,053.0	107.39	34.00
319-176-041-000	1,067.0	108.81	34.46
319-180-001-000	3,092.0	315.33	99.88
319-180-002-000	2,813.0	286.87	90.86
319-180-003-000	3,641.0	371.32	117.60
319-180-004-000	3,927.0	400.48	126.84
319-180-005-000	3,927.0	400.48	126.84
319-180-008-000	3,092.0	315.33	99.88
319-180-009-000	3,641.0	371.32	117.60
319-180-010-000	2,075.0	211.61	67.02
319-180-011-000	2,813.0	286.87	90.86
319-180-012-000	3,092.0	315.33	99.88
319-180-013-000	2,263.0	230.78	73.10
319-180-014-000	3,092.0	315.33	99.88
319-180-015-000	2,813.0	286.87	90.86
319-180-016-000	3,927.0	400.48	126.84
319-180-017-000	3,927.0	400.48	126.84
319-180-018-000	2,075.0	211.61	67.02

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-180-019-000	3,641.0	371.32	117.60
319-180-020-000	2,813.0	286.87	90.86
319-180-021-000	2,075.0	211.61	67.02
319-180-022-000	2,075.0	211.61	67.02
319-180-023-000	3,927.0	400.48	126.84
319-180-024-000	3,092.0	315.33	99.88
319-180-025-000	3,927.0	400.48	126.84
319-180-026-000	3,641.0	371.32	117.60
319-180-027-000	3,641.0	371.32	117.60
319-180-028-000	2,075.0	211.61	67.02
319-180-029-000	3,092.0	315.33	99.88
319-180-030-000	2,075.0	211.61	67.02
319-180-031-000	2,075.0	211.61	67.02
319-180-032-000	2,234.0	227.83	72.16
319-180-033-000	3,092.0	315.33	99.88
319-180-034-000	2,075.0	211.61	67.02
319-180-035-000	2,813.0	286.87	90.86
319-180-036-000	2,075.0	211.61	67.02
319-180-037-000	3,092.0	315.33	99.88
319-180-038-000	2,813.0	286.87	90.86
319-180-039-000	3,092.0	315.33	99.88
319-180-040-000	2,075.0	211.61	67.02
319-180-041-000	2,075.0	211.61	67.02
319-180-042-000	2,813.0	286.87	90.86
319-180-043-000	2,234.0	227.83	72.16
319-180-044-000	1,801.0	183.67	58.16
319-180-045-000	2,234.0	227.83	72.16
319-180-046-000	2,234.0	227.83	72.16
319-180-047-000	1,801.0	183.67	58.16
319-180-048-000	2,234.0	227.83	72.16
319-180-049-000	1,801.0	183.67	58.16
319-180-050-000	2,234.0	227.83	72.16
319-180-051-000	1,801.0	183.67	58.16
319-180-052-000	1,801.0	183.67	58.16
319-180-053-000	2,075.0	211.61	67.02
319-180-055-000	3,092.0	315.33	99.88
319-180-056-000	2,813.0	286.87	90.86
319-190-001-000	3,641.0	371.32	117.60
319-190-002-000	3,092.0	315.33	99.88
319-190-003-000	2,813.0	286.87	90.86
319-190-004-000	3,641.0	371.32	117.60
319-190-005-000	3,009.0	306.86	97.20

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-190-006-000	2,797.0	285.24	90.34
319-190-007-000	2,866.0	292.28	92.58
319-190-008-000	2,075.0	211.61	67.02
319-190-009-000	2,797.0	285.24	90.34
319-190-010-000	2,866.0	292.28	92.58
319-190-011-000	2,075.0	211.61	67.02
319-190-012-000	2,797.0	285.24	90.34
319-190-013-000	2,263.0	230.78	73.10
319-190-014-000	3,927.0	400.48	126.84
319-190-015-000	3,641.0	371.32	117.60
319-190-016-000	2,797.0	285.24	90.34
319-190-017-000	2,075.0	211.61	67.02
319-190-018-000	1,915.0	195.30	61.86
319-190-019-000	2,797.0	285.24	90.34
319-190-020-000	2,866.0	292.28	92.58
319-190-021-000	2,797.0	285.24	90.34
319-190-022-000	2,866.0	292.28	92.58
319-190-023-000	2,866.0	292.28	92.58
319-190-024-000	2,263.0	230.78	73.10
319-190-025-000	3,092.0	315.33	99.88
319-190-026-000	3,927.0	400.48	126.84
319-190-027-000	3,641.0	371.32	117.60
319-190-028-000	2,234.0	227.83	72.16
319-190-029-000	3,092.0	315.33	99.88
319-190-030-000	3,927.0	400.48	126.84
319-190-035-000	3,927.0	400.48	126.84
319-190-036-000	2,813.0	286.87	90.86
319-190-037-000	3,927.0	400.48	126.84
319-190-038-000	3,092.0	315.33	99.88
319-190-039-000	2,075.0	211.61	67.02
319-190-040-000	2,075.0	211.61	67.02
319-190-041-000	3,641.0	371.32	117.60
319-190-042-000	3,927.0	400.48	126.84
319-190-043-000	2,075.0	211.61	67.02
319-190-044-000	2,813.0	286.87	90.86
319-190-045-000	2,813.0	286.87	90.86
319-190-046-000	2,075.0	211.61	67.02
319-190-047-000	3,641.0	371.32	117.60
319-190-048-000	3,927.0	400.48	126.84
319-200-006-000	2,075.0	211.61	67.02
319-200-007-000	2,813.0	286.87	90.86
319-200-008-000	2,813.0	286.87	90.86

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-200-009-000	3,927.0	400.48	126.84
319-200-010-000	2,075.0	211.61	67.02
319-200-011-000	2,075.0	211.61	67.02
319-200-012-000	2,263.0	230.78	73.10
319-200-013-000	2,263.0	230.78	73.10
319-200-014-000	2,813.0	286.87	90.86
319-200-015-000	2,075.0	211.61	67.02
319-200-016-000	2,075.0	211.61	67.02
319-200-017-000	3,641.0	371.32	117.60
319-200-018-000	2,813.0	286.87	90.86
319-200-019-000	3,641.0	371.32	117.60
319-200-020-000	3,092.0	315.33	99.88
319-200-021-000	3,927.0	400.48	126.84
319-200-022-000	2,813.0	286.87	90.86
319-200-023-000	2,813.0	286.87	90.86
319-200-024-000	3,641.0	371.32	117.60
319-200-027-000	2,075.0	211.61	67.02
319-200-030-000	3,641.0	371.32	117.60
319-200-031-000	3,927.0	400.48	126.84
319-200-032-000	2,075.0	211.61	67.02
319-200-033-000	3,092.0	315.33	99.88
319-200-034-000	2,075.0	211.61	67.02
319-200-035-000	3,927.0	400.48	126.84
319-200-036-000	3,092.0	315.33	99.88
319-200-037-000	2,813.0	286.87	90.86
319-200-038-000	2,075.0	211.61	67.02
319-200-039-000	2,075.0	211.61	67.02
319-200-040-000	3,092.0	315.33	99.88
319-200-041-000	3,641.0	371.32	117.60
319-200-042-000	2,813.0	286.87	90.86
319-200-043-000	2,813.0	286.87	90.86
319-200-044-000	2,075.0	211.61	67.02
319-200-045-000	2,075.0	211.61	67.02
319-200-046-000	2,813.0	286.87	90.86
319-200-047-000	3,641.0	371.32	117.60
319-200-048-000	2,075.0	211.61	67.02
319-200-049-000	1,801.0	183.67	58.16
319-200-052-000	2,813.0	286.87	90.86
319-200-053-000	3,927.0	400.48	126.84
319-200-054-000	3,092.0	315.33	99.88
319-200-057-000	2,075.0	211.61	67.02
319-200-058-000	3,927.0	400.48	126.84

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APN	Building Sq Ft	Maximum Tax	Levy Total
319-200-059-000	3,641.0	371.32	117.60
319-200-060-000	3,092.0	315.33	99.88
319-200-061-000	2,075.0	211.61	67.02
319-200-062-000	3,641.0	371.32	117.60
319-200-063-000	6,184.0	630.66	199.76
319-200-064-000	2,075.0	211.61	67.02
319-200-065-000	2,813.0	286.87	90.86
319-230-001-000	1,474.0	150.32	47.60
319-230-002-000	1,474.0	150.32	47.60
319-230-003-000	2,503.0	255.26	80.84
319-230-004-000	2,115.0	215.69	68.32
319-230-005-000	2,503.0	255.26	80.84
319-230-006-000	1,474.0	150.32	47.60
319-230-007-000	1,474.0	150.32	47.60
319-230-008-000	1,570.0	160.11	50.70
319-230-009-000	1,570.0	160.11	50.70
319-230-010-000	2,503.0	255.26	80.84
319-230-011-000	1,570.0	160.11	50.70
319-230-012-000	1,570.0	160.11	50.70
319-230-013-000	1,252.0	127.68	40.44
319-230-014-000	1,252.0	127.68	40.44
319-230-024-000	2,115.0	215.69	68.32
319-230-025-000	1,928.0	196.62	62.28
319-230-026-000	2,115.0	215.69	68.32
319-230-027-000	1,570.0	160.11	50.70
319-230-028-000	2,503.0	255.26	80.84
319-230-029-000	1,570.0	160.11	50.70
319-230-031-000	1,252.0	127.68	40.44
319-230-032-000	1,928.0	196.62	62.28
319-230-033-000	1,252.0	127.68	40.44
319-230-034-000	1,252.0	127.68	40.44
319-230-035-000	1,832.0	186.83	59.18
319-230-038-000	1,832.0	186.83	59.18
319-230-039-000	1,832.0	186.83	59.18
319-230-044-000	1,252.0	127.68	40.44
319-230-045-000	1,252.0	127.68	40.44
319-230-046-000	1,252.0	127.68	40.44
319-230-047-000	1,252.0	127.68	40.44
319-230-048-000	2,115.0	215.69	68.32
319-230-049-000	1,928.0	196.62	62.28
319-230-050-000	1,252.0	127.68	40.44
319-230-051-000	1,252.0	127.68	40.44

Slight variances may occur due to rounding

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City of Lincoln
Community Facilities District No. 1998-1
Final Billing Detail Report for Fiscal Year 2021/22

APN	Building Sq Ft	Maximum Tax	Levy Total
319-230-052-000	2,115.0	215.69	68.32
319-230-053-000	1,928.0	196.62	62.28
464 Accounts	**3,095,600.0**	**$315,695.00**	**$99,995.32**

Slight variances may occur due to rounding

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