

# Solana Beach School District Community Facilities District 2004-1

## Annual Report Fiscal Year 2024/2025

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## INTRODUCTION

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This Annual Special Tax Report (“Report”) has been prepared for the Solana Beach School District to summarize certain general, financial, and administrative information related to Community Facilities District No. 2004-1 (“CFD No. 2004-1”)

The Solana Beach School District Public Financing Authority (the “Authority”) issued the 2023 Special Tax Revenue Bonds (the “2023 Bonds” or “Bonds”) of. The 2023 Bonds were issued concurrently and in part to purchase the CFD No. 2004-1 Local Obligation Bonds (the “CFD No. 2004-1 Local Obligations”).

The Report outlines the following for CFD No. 2004-1: (I) Special Tax Levy for Fiscal Year 2024/2025, (II) Summary of Delinquent Special Taxes, (III) Fund Balances & Descriptions, (IV) Development Summary, and (V) Background of CFD No. 2004-1, including the Bonds and the CFD No. 2004-1 Local Obligations. The capitalized terms used in the Report and not defined herein are used as defined in the Rate and Method of Apportionment of CFD No. 2004-1 (“RMA”) and/or the Indenture of Trust (“Indenture”), and/or the Fiscal Agent Agreement (“FAA”) by and between the District and The Bank of New York Mellon (“BNY” or the “Fiscal Agent”).

# SECTION I. SPECIAL TAX LEVY FOR FY 2024/2025

Section I of the Report contains information for the determination of the Fiscal Year (“FY”) 2024/2025 Special Tax levy for CFD No. 2004-1.

## A. Special Tax Requirement

The Annual Special Tax Requirement represents the interest and principal payments due on the CFD No. 2004-1 Local Obligations in the 2025 Calendar Year, estimated Administrative Expenses and anticipated delinquencies for FY 2024/2025, and the funds available to fund school facilities directly. The Annual Special Tax Requirement calculated in accordance with the RMA is \$2,951,340.64. The table below shows the calculation used to determine the FY 2024/2025 Annual Special Tax Requirement. FY 2023/2024 amounts are shown for comparison.

Special Tax Components	FY 2024/2025 Amount	FY 2023/2024 Amount
Interest Due (March 1)	\$457,125.00	\$421,888.89
Interest Due (September 1)	\$457,125.00	\$474,625.00
Principal Due (September 1)	\$685,000.00	\$700,000.00
Administrative Expenses	\$25,000.00	\$25,000.00
Anticipated Delinquencies <sup>1</sup>	\$59,026.81	\$59,026.81
Special Taxes levied for Facilities	\$1,268,063.83	\$1,270,799.94
<b>Special Tax Requirement</b>	<b>\$2,951,340.64</b>	<b>\$2,951,340.64</b>

<sup>1</sup> Estimated at 2% of the total Special Tax Requirement for FY 2024/2025.

## B. Estimated Administrative Expenses

Each year a portion of the Special Tax levy goes to pay the ongoing costs of administration. The estimated FY 2024/2025 administrative expenses are shown below followed by a description of each line item. FY 2023/2024 amounts are shown for comparison.

Administrative Expenses	FY 2024/2025 Amount	FY 2023/2024 Amount
District Staff Expenses	\$18,478.20	\$19,034.50
Outside Fees and Expenses	\$6,440.00	\$5,885.00
County Tax Collection Fees	\$81.80	\$80.50
<b>Total</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>

**District Staff Expenses** – Includes staff time spent on the administration of CFD No. 2004-1, its accounts, and obligations, as well as expenses related to CFD No. 2004-1 including postage, supplies, copying, telephone, and technology costs.

**Outside Fees and Expenses** – Includes the District’s estimated costs to hire consultants related to the administration of CFD No. 2004-1. Consultants used include attorneys, fiscal agent, and the special tax administrator. These consultants calculate the Annual Special

Tax Rates, monitor the special taxes collected by CFD No. 2004-1, and provide for compliance with State and Federal laws and reporting requirements.

**County Tax Collection Fees** – Refers to the processing fee charged by the County of San Diego (“County”) for placing the Special Taxes on the County Property Tax roll.

**C. Distribution of Special Tax**

Special Taxes that CFD No. 2004-1 may levy are limited by the RMA. A summary of the FY 2024/2025 average Special Tax rates, the number of Units and acres and aggregate levy amount is listed in the following table.

Land Use Class	No. of Units/Acres	FY 2024/2025 Average Special Tax	Special Tax Revenues <sup>1</sup>
Developed Property			
MFA (≤ 1,599 sq. ft.)	0	\$0.00	\$0.00
SFD (≤ 2,500 sq. ft.)	326	\$2,477.08	\$807,527.46
SFD (2,501 – 2,900 sq. ft.)	198	\$3,628.71	\$718,485.16
SFD (> 2,900 sq. ft.)	294	\$4,848.05	\$1,425,328.02
Senior Citizen	0	\$0.00	\$0.00
<b>Subtotal</b>	<b>818</b>	<b>NA</b>	<b>\$2,951,340.64</b>
Undeveloped Property	0.00	\$0.00	\$0.00
<b>Subtotal</b>	<b>0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>	<b>818 Units/ 0.00 Acres</b>	<b>NA</b>	<b>\$2,951,340.64</b>

<sup>1</sup> Figures may not compute due to rounding.

Note: The RMA defines Developed Property as homes for which a building permit was pulled prior to January 1 of the previous Fiscal Year.

**D. Prepayment Summary**

No parcels have pre-paid their CFD 2004-1 Special Tax obligation.

## SECTION II. SUMMARY OF DELINQUENT SPECIAL TAXES

Delinquent Special Taxes as of August 26, 2024, are summarized in the table below. A list of the parcels delinquent in their payment of the FY 2023/2024 Special Taxes is incorporated herein as Attachment 1.

Fiscal Year	Amount Levied	Total Number of Parcels Subject to Levy	Amount Collected	Amount Delinquent	Number of Delinquent Parcels	Percent Delinquent
2019/2020	\$2,400,671	737	\$2,400,671	\$0	0	0.00%
2020/2021	\$2,400,671	737	\$2,400,671	\$0	0	0.00%
2021/2022	\$2,417,593	740	\$2,417,593	\$0	0	0.00%
2022/2023	\$2,858,153	805	\$2,852,193	\$0	0	0.00%
2023/2024	\$2,951,341	818	\$2,950,201	\$1,139	1	0.04%

Source: San Diego County Auditor-Controller's Office

The District has covenanted for the benefit of the bondholders of the Bonds to initiate actions up to and including judicial foreclosure on Assessor's parcels delinquent in the payment of their Special Tax obligation if the total Special Tax delinquency in CFD No. 2004-1 is in excess of five percent (5.0%) of the total Special Tax levied in the prior fiscal year and the amount then on deposit and credited to the Reserve Fund is less than the Reserve Requirement, or if any single parcel is delinquent in three (3) installment payments (the "Covenant of Judicial Foreclosure" is further described in Section V.D of this Report). Since the total delinquent amount is 0.04% of the total annual levy and under the 5% threshold, the District is not required to take any further action against such parcels. No parcels are delinquent in their special taxes.

# SECTION III. FUND BALANCES & DESCRIPTIONS

The balances as of July 31, 2024, for (i) CFD No. 2004-1 funds held by the District, and (ii) certain funds, accounts and sub-accounts established pursuant to the Indenture and FAA executed in association with the Bonds and the CFD No. 2004-1 Local Obligations are shown in the table below. The funds are currently being held by BNY, acting as the Trustee and Fiscal Agent.

Fund, Account, Subaccount	Balance
<b>Authority Bonds (2023)</b>	
Interest Account	\$22,321.32
Principal Account	\$0.00
CFD 99-1 Reserve Account	Met by Surety Policy
CFD 2004-1 Reserve Account	Met by Surety Policy
Prepayment Account	\$0.00
Purchase Fund	Closed
Rebate Fund	\$0.00
Cost of Issuance Account	\$6,034.24
<b>CFD No. 2004-1 Local Obligation Bonds (2023)</b>	
Bond Fund	\$1.00
Special Tax Fund	\$523.77
Administrative Expenses Account	\$0.00
Surplus Account	\$0.00

The following provides a description of the major funds, accounts, and subaccounts.

### Special Tax Fund

The Fiscal Agent deposits monies collected from the payment of Special Taxes (or any proceeds from the sale of property collected pursuant to the foreclosure provisions of the FAA) into this fund to be held in trust and transferred on the dates, in the amounts and in the priority as set forth in the FAA.

### Authority Interest Account

On each Interest Payment Date and redemption date, the Trustee deposits monies an amount equal to all interest coming due, less amounts on hand in the Interest Account available to pay interest on such outstanding Bonds.

### Authority Principal Account

On each Interest Payment Date and redemption date, the Trustee deposits monies an amount equal to all interest coming due, less amounts on hand in the Interest Account available to pay interest on such outstanding Bonds.

## Administrative Expense Fund

The Fiscal Agent holds this fund for payment of Administrative Expenses as defined in the FAA. Interest earnings from the investment of this fund are retained within this fund.

## Reserve Accounts

Concurrently with the issuance of the Bonds, Assured Guaranty Municipal Corp. (“AGM”) issued its Municipal Bond Insurance Policy (the “Policy”) for the Bonds. The Policy guarantees the scheduled payment of principal of and interest on the Insured Series 2023 Bonds when due.

# SECTION IV. DEVELOPMENT SUMMARY

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The following table summarizes the total number of units of Developed Property for the previous Fiscal Year and Fiscal Year 2024/2025. Developed Property is property for which a building permit for new construction has been issued by January 1 of the previous fiscal year. Beginning Fiscal Year 2024/2025 the CFD has been fully developed.

Land Use Class	Fiscal Year 2024/2025	Fiscal Year 2023/2024
MFA (≤ 1,599 sq. ft.)	0	0
SFD (≤ 2,500 sq. ft.)	326	326
SFD (2,501 – 2,900 sq. ft.)	198	198
SFD (> 2,900 sq. ft.)	294	294
Senior Citizen	0	0
<b>Total</b>	<b>818 Units</b>	<b>818 Units</b>

# SECTION V. BACKGROUND OF CFD NO. 2004-1

## A. Summary Table of Information

The following table shows information related to the formation and outstanding bonds of CFD No. 2004-1:

CFD Formation	
Date of Resolution of Intention	Not Available-TBD
Resolution of Intention Number	Not Available-TBD
Date of Resolution of Formation	July 14, 2005
Resolution of Formation Number	070504
Authorized Debt Amount	\$30,000,000
County Fund Number	6181-03
Bond Issue (2023) – Authority/Local Obligations-CFD No. 2004-1	
Date of Bond Issue (Dated Date)	September 21, 2023
Final Maturity	September 1, 2042
Amount of Authority Bond Issue	\$22,540,000
Amount of Local Obligations-CFD No. 2004-1	\$19,870,000
Interest Rate Range	4.00% - 5.00%
Foreclosure Covenants	<95% aggregate Special Tax levy or any single parcel is delinquent three or more installment payments
Bonds Subject to Arbitrage	Yes

## B. CFD No. 2004-1 Background

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 eras. State Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 *et seq.* of the California Government Code. The Act authorizes a local government agency, such as a school district to form a Community Facilities District (“CFD”) 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.

The District’s Board of Education (“the Board”) adopted a resolution of intention to form a community facilities district under the Act, to levy a special tax and to incur bonded indebtedness for the purpose of financing public school facilities with a useful life of five years or longer. After conducting a noticed public hearing, the Board adopted resolutions establishing CFD No. 2004-1, providing for a special tax, approving the proposed rate and method of appointment of the special tax, and approving the issuance of bonded indebtedness to finance the authorized facilities, and calling special election to submit to

the qualified electors within CFD No. 2004-1 the propositions to levy the special tax and the issuance of bonds.

On July 14, 2005, an election was held within CFD No. 2004-1 in which the voters eligible to vote approved the levy of special taxes and the incurrence of bonded indebtedness in an amount not to exceed \$30,000,000.

### C. Boundaries

A map showing the original CFD No. 2004-1 boundaries is included as Attachment 2 of this Report.

A full-scale map is on file and was recorded with the County Recorder in the County of San Diego in Book 39 of Maps of Assessment and Community Facilities Districts, Page 56, Instrument No. 2005-0522570.

### D. The Bonds

#### **Authority of Issuance**

Bonds are authorized to be issued by the School District under the Act, as amended, and other applicable laws of the State of California.

#### **Purpose of the Bonds**

The 2012 Bonds were issued concurrently with local obligation bonds for CFD Nos. 2004-1 and 2004-1. The CFD No. 2004-1 Local Obligations were issued to finance the acquisition and construction of certain school facilities serving the property within CFD No. 2004-1.

The 2023 Bonds were issued concurrently with local obligation bonds for CFD Nos. 2004-1 and 2004-1. The CFD No. 2004-1 Local Obligations were issued to fully refund the Series 2012 bonds.

#### **Covenant for Judicial Foreclosure**

The CFD No. 2004-1 has covenanted to the bondholders that the District will determine or cause to be determined, no later than June 15 of each year, if property owners subject to the CFD No. 2004-1 Special Tax are delinquent in the payment of their Special Tax obligation. If it is determined that (1) the aggregate Special Tax levy to be collected is less than ninety-five percent (95%) of the total Special Taxes levied in such Fiscal Year, (2) any single parcel within Community Facilities District No. 99-1 is delinquent in 3 or more installment payments, the District shall then send or cause to be sent a notice of delinquency to each property owner delinquent in the payment of Special Taxes within 45 days of such determination. If the delinquency remains uncured, the District will initiate foreclosure proceedings within 90 days of the determination.

Koppel & Gruber Public Finance (“K&G Public Finance”) will examine the records of the County by June 15 of each Fiscal Year to determine the amount of delinquencies and will assist in pursuing each delinquency.

**Arbitrage Covenants**

The District has covenanted that it will determine whether any portion of investment from any account established by the FAA must be rebated to the Federal Government. K&G Public Finance and/or its sub consultant have been retained to perform the calculations for the District.

**Bond Call Summary**

The following table provides a summary of bond calls for any outstanding bond series.

Bond Issue	Call Date	Call Amount	Source of Funds
Series 2012	12/20/2023	\$23,065,000	Full Refunding

# ATTACHMENT 1 FY 2023/2024 DELINQUENCY REPORT

The following shows the delinquent FY 2023/2024 Special Taxes for CFD No. 2004-1.

## Final Installment Delinquency Report Fiscal Year 2023/2024

### Levy and Delinquency Summary\*

Total Amount Levied:	\$2,951,340.64	Total Amount Delinquent:	\$1,139.34
Total Parcels Levied:	818	Number of Parcels Delinquent:	1
Total Amount Collected:	\$2,950,201.30	Delinquent Percentage:	0.04%

### Delinquency Details

APN	Owner**	Mailing**	Levy*	Unpaid*
305-181-22-00	HUANG XUEYING	13325 Via Tresca #1 San Diego CA, None	\$2,278.68	\$1,139.34
Total Delinquent Amount:				\$1,139.34

\* Information based on August 26, 2024 delinquency data.

\*\* Information based on Secured Roll data.

## ATTACHMENT 2 BOUNDARY MAP

The following shows the recorded boundary map for CFD No. 2004-1.

**PROPOSED BOUNDARIES OF  
THE SOLANA BEACH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2004-1  
SAN DIEGO COUNTY  
STATE OF CALIFORNIA**

(1) Filed in the office of the Clerk of the Board  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board

(2) I hereby certify that the within map showing the  
proposed boundaries of Community Facilities  
District No. 2004-1, San Diego County,  
State of California, was approved by the Governing  
Board at a regular meeting thereof, held on  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by  
its Resolution No. \_\_\_\_\_.

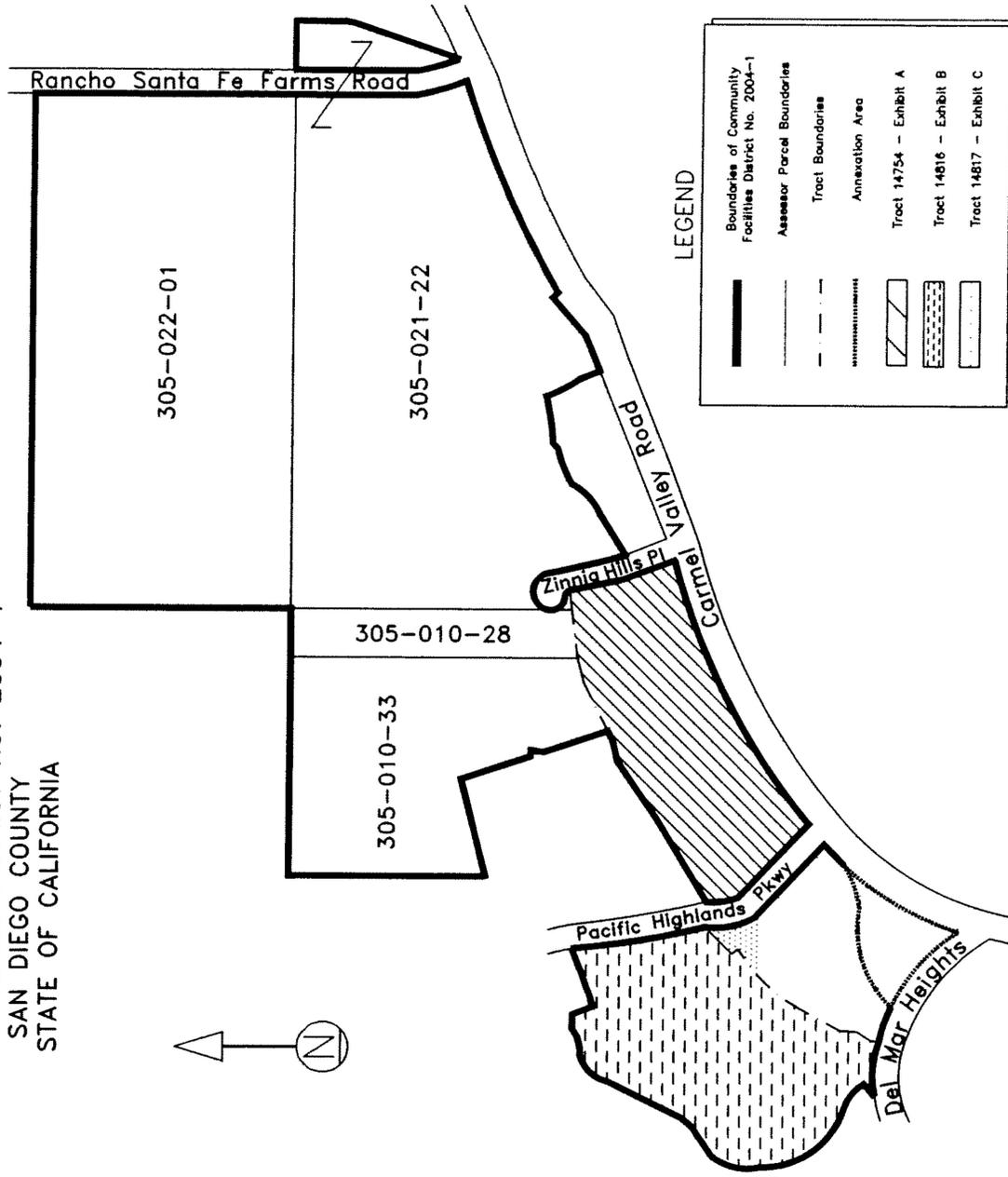
\_\_\_\_\_  
Clerk of the Board

(3) Filed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at  
the hour of \_\_\_\_ o'clock \_\_\_\_ m, in Book  
of Maps of Assessment and Community Facilities Districts  
at page \_\_\_\_\_ and as Instrument No. \_\_\_\_\_, in  
the office of the County Recorder of Riverside  
County, State of California.

\_\_\_\_\_  
County Recorder of San Diego County

Reference is hereby made to the  
Assessor maps of the County of  
San Diego for an exact  
description of the lines and  
dimensions of each lot and  
parcel.

PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.



## ATTACHMENT 3 DEVELOPMENT MAP

The following shows the development map for CFD No. 2004-1.



**CF 2004-1  
Development Tracking**



Development Status - Built Out  
San Diego, CA

 Solana Beach  
School District Boundary

**Development Status**

-  DEVELOPED
-  EXEMPT

**Vicinity Map**



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Koppel & Gruber Public Finance does not warrant the accuracy of the data and assumes no liability for any errors or omissions.



## ATTACHMENT 4 DEBT SERVICE SCHEDULE

The following shows the debt service schedule for the Bonds.

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Solana Beach School District  
 Community Facilities District No. 2004-1  
 \$19,870,000 Series 2023 Special Tax Revenue Refunding Bonds (Local  
 Obligation)

## Debt Service Schedule

As of November 01, 2024

Year Ending	Coupon Rate	Principal	Accreted Value	Interest	Debt Service
9/1/2025	5.0000	\$685,000.00		\$914,250.00	\$1,599,250.00
9/1/2026	5.0000	\$715,000.00		\$880,000.00	\$1,595,000.00
9/1/2027	5.0000	\$755,000.00		\$844,250.00	\$1,599,250.00
9/1/2028	5.0000	\$790,000.00		\$806,500.00	\$1,596,500.00
9/1/2029	5.0000	\$830,000.00		\$767,000.00	\$1,597,000.00
9/1/2030	5.0000	\$870,000.00		\$725,500.00	\$1,595,500.00
9/1/2031	5.0000	\$915,000.00		\$682,000.00	\$1,597,000.00
9/1/2032	5.0000	\$960,000.00		\$636,250.00	\$1,596,250.00
9/1/2033	5.0000	\$1,010,000.00		\$588,250.00	\$1,598,250.00
9/1/2034	5.0000	\$1,060,000.00		\$537,750.00	\$1,597,750.00
9/1/2035	5.0000	\$1,115,000.00		\$484,750.00	\$1,599,750.00
9/1/2036	5.0000	\$1,170,000.00		\$429,000.00	\$1,599,000.00
9/1/2037	5.0000	\$1,225,000.00		\$370,500.00	\$1,595,500.00
9/1/2038	5.0000	\$1,290,000.00		\$309,250.00	\$1,599,250.00
9/1/2039	5.0000	\$1,355,000.00		\$244,750.00	\$1,599,750.00
9/1/2040	4.0000	\$1,415,000.00		\$177,000.00	\$1,592,000.00
9/1/2041	4.0000	\$1,475,000.00		\$120,400.00	\$1,595,400.00
9/1/2042	4.0000	\$1,535,000.00		\$61,400.00	\$1,596,400.00
		<b>\$19,170,000.00</b>	<b>\$0.00</b>	<b>\$9,578,800.00</b>	<b>\$28,748,800.00</b>



Solana Beach School District Public Financing Authority  
 \$22,540,000 Series 2023 Special Tax Revenue Refunding Bonds

## Debt Service Schedule

As of November 01, 2024

Year Ending	CUSIP	Coupon Rate	Principal	Accreted Value	Interest	Debt Service
9/1/2025	83412VBV0	5.0000	\$795,000.00		\$1,040,000.00	\$1,835,000.00
9/1/2026	83412VBW8	5.0000	\$830,000.00		\$1,000,250.00	\$1,830,250.00
9/1/2027	83412VBX6	5.0000	\$875,000.00		\$958,750.00	\$1,833,750.00
9/1/2028	83412VBY4	5.0000	\$915,000.00		\$915,000.00	\$1,830,000.00
9/1/2029	83412VBZ1	5.0000	\$960,000.00		\$869,250.00	\$1,829,250.00
9/1/2030	83412VCA5	5.0000	\$1,010,000.00		\$821,250.00	\$1,831,250.00
9/1/2031	83412VCB3	5.0000	\$1,060,000.00		\$770,750.00	\$1,830,750.00
9/1/2032	83412VCC1	5.0000	\$1,110,000.00		\$717,750.00	\$1,827,750.00
9/1/2033	83412VCD9	5.0000	\$1,170,000.00		\$662,250.00	\$1,832,250.00
9/1/2034	83412VCE7	5.0000	\$1,225,000.00		\$603,750.00	\$1,828,750.00
9/1/2035	83412VCF4	5.0000	\$1,290,000.00		\$542,500.00	\$1,832,500.00
9/1/2036	83412VCG2	5.0000	\$1,355,000.00		\$478,000.00	\$1,833,000.00
9/1/2037	83412VCH0	5.0000	\$1,420,000.00		\$410,250.00	\$1,830,250.00
9/1/2038	83412VCJ6	5.0000	\$1,495,000.00		\$339,250.00	\$1,834,250.00
9/1/2039	83412VCK3	5.0000	\$1,570,000.00		\$264,500.00	\$1,834,500.00
9/1/2040	83412VCN7	4.0000	\$1,640,000.00		\$186,000.00	\$1,826,000.00
9/1/2041	83412VCN7	4.0000	\$1,475,000.00		\$120,400.00	\$1,595,400.00
9/1/2042	83412VCN7	4.0000	\$1,535,000.00		\$61,400.00	\$1,596,400.00
			<b>\$21,730,000.00</b>	<b>\$0.00</b>	<b>\$10,761,300.00</b>	<b>\$32,491,300.00</b>

ATTACHMENT 5  
FY 2024/2025 SPECIAL TAX ROLL

A list of the parcels and CFD No. 2004-1 Special Taxes submitted to the County for FY 2024/2025 is provided via an electronic medium.