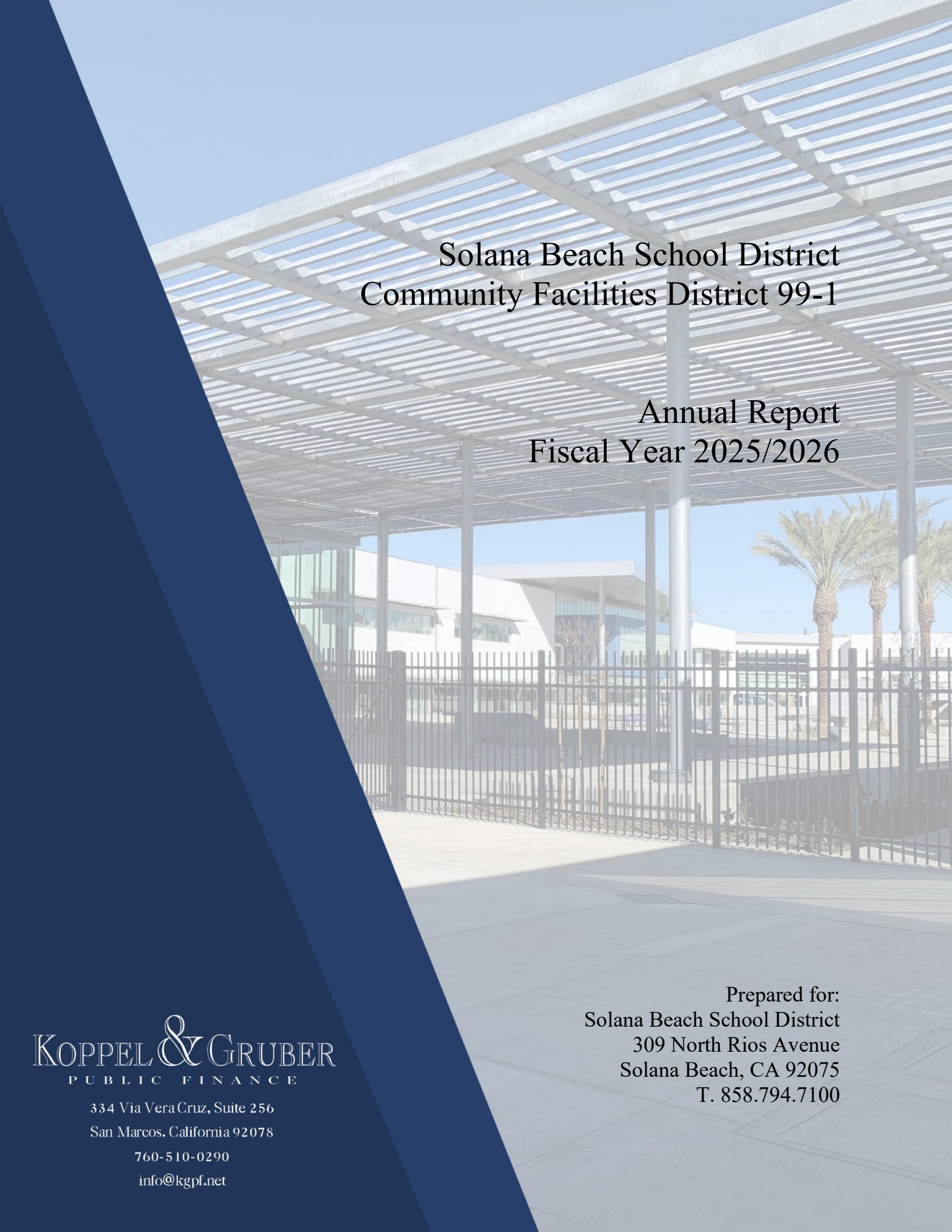


Solana Beach School District
Community Facilities District 99-1

Annual Report
Fiscal Year 2025/2026

Prepared for:
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INTRODUCTION

This Annual Special Tax Report ("Report") has been prepared for the Solana Beach School District ("District") to summarize certain general, financial and administrative information related to Community Facilities District No. 99-1 ("CFD No. 99-1")

The Solana Beach School District Public Financing Authority (the "Authority") issued the 2023 Special Tax Revenue Bonds (the "2023 Bonds" or "Bonds"). The 2023 Bonds were issued concurrently and in part to purchase the CFD No. 99-1 Local Obligation Bonds (the "CFD No. 99-1 Local Obligations").

The Report outlines the following for CFD No. 99-1: (I) Special Tax Levy for Fiscal Year 2025/2026, (II) Summary of Delinquent Special Taxes, (III) Fund Balances & Descriptions, (IV) Development Summary, and (V) Background of CFD No. 99-1, including the Bonds and the CFD No. 99-1 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. 99-1 ("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 2025/2026

Special Taxes that CFD No. 1999-1 may levy are limited by the RMA. The Annual Special Tax Levy is calculated in accordance with the RMA.

A. Special Tax Requirement

The Annual Special Tax Requirement represents the interest and principal payments due on the Bonds in Bond Year 2026, estimated Administrative Expenses, anticipated delinquencies, plus Special Taxes which may be used to fund additional authorized facilities. The table below shows the calculation used to determine the FY 2025/2026 Annual Special Tax Requirement. Prior FY amounts are shown for comparison.

Special Tax Components	FY 2025/2026 Amount	FY 2024/2025 Amount
Interest Due (March 1)	$60,125.00	$62,875.00
Interest Due (September 1)	60,125.00	62,875.00
Principal Due (September 1)	115,000.00	110,000.00
Administrative Expenses	25,000.00	25,000.00
Anticipated Delinquencies[1]	50,367.51	50,367.51
Special Taxes levied for Facilities	2,207,757.81	2,207,257.81
Special Tax Requirement	**$2,518,375.32**	**$2,518,375.32**

[1] Estimated at 2% of the total Special Tax Requirement for FY 2025/2026.

B. Estimated Administrative Expenses

Each year a portion of the Special Tax levy goes to pay the ongoing costs of administration. The estimated FY 2025/2026 administrative expenses are shown below followed by a description of each line item. FY 2024/2025 amounts are shown for comparison.

Administrative Expenses	FY 2025/2026 Amount	FY 2024/2025 Amount
District Staff Expenses	$18,250.00	$18,435.00
Outside Fees and Expenses	6,625.00	6,440.00
County Tax Collection Fees	125.00	125.00
Total	**$25,000.00**	**$25,000.00**

District Staff Expenses – Includes staff time spent on the administration of CFD No. 99-1, its accounts, and obligations, as well as expenses related to CFD No. 99-1 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. 99-1. 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. 99-1, 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

A summary of the FY 2025/2026 Special Tax rates, the number of Units and acres and aggregate levy amount is listed for Developed Property in the following table.

Base Year[1]	Detached Assigned Tax Levy[2]	Detached Units	Detached Total	Attached Assigned Tax Levy[2]	Attached Units[3]	Attached Total
2001/2002	$1,188.14	5	$5,940.70	$358.62	24	$8,606.88
2002/2003	$1,209.68	22	$26,612.96	$365.12	0	$0.00
2003/2004	$1,240.24	96	$119,063.04	$374.34	0	$0.00
2004/2005	$1,290.66	40	$51,626.40	$389.56	0	$0.00
2005/2006	$1,398.18	29	$40,547.22	$422.00	0	$0.00
2006/2007	$1,446.72	29	$41,954.88	$436.66	0	$0.00
2007/2008	$1,572.86	11	$17,301.46	$474.72	0	$0.00
2008/2009	$1,611.38	4	$6,445.52	$486.36	0	$0.00
2009/2010	$1,651.50	1	$1,651.50	$498.46	0	$0.00
2013/2014	$1,835.38	5	$9,176.90	$553.96	0	$0.00
2014/2015	$1,925.96	85	$163,706.60	$581.30	0	$0.00
2015/2016	$1,968.52	12	$23,622.24	$594.16	0	$0.00
2016/2017	$1,985.56	69	$137,003.64	$599.32	0	$0.00
2017/2018	$1,985.56	37	$73,465.72	$599.32	0	$0.00
2018/2019	$2,058.36	178	$366,388.08	$621.28	4	$2,485.12
2019/2020	$2,158.94	133	$287,139.02	$651.64	0	$0.00
2020/2021	$2,160.26	290	$626,475.40	$652.04	0	$0.00
2021/2022	$2,227.38	131	$291,786.78	$672.30	2	$1,344.60
2023/2024	$2,743.34	21	$57,610.14	$828.04	0	$0.00
2024/2025	$2,942.00	46	$135,332.00	$888.02	26	$23,088.52
2025/2026	$2,979.98	0	$0.00	$899.48	0	$0.00
Total		*1,244*	*$2,482,850.20*	*NA*	*56*	*$35,525.12*
Grand Total			**1,300 Units[4]**		**$2,518,375.32**	

1 For years where no building permits were issued, Tax Rates have been omitted from spread.

2 Round to the even cent per County requirement.

3 The 24 units in Base Year 2001/2002 are apartments levied on one (1) parcel. The four (4) units in Base Year 2018/2019 are condos, each with its own parcel. The two (2) units in Base Year 2021/2022 are ADU's and added to the levy of the main SFD parcel both from Base Year 2020/2021. The 26 units in Base Year 2024/2025 are apartments levied on one (1) parcel.

4 The total number of housing unit is 1,300, however, since some parcels contain multiple units (see footnote 3), only 1,250 parcels were levied in Fiscal Year 2025/2026.

D. Prepayment Summary

The following parcels have prepaid or partially prepaid their Special Tax obligation. The parcels that have prepaid 100% of their Special Tax obligation are no longer subject to annual Special Taxes levied by CFD No. 99-1.

Assessor's Parcel Number	Prepayment Date	Prepayment Percentage
305-240-28-00	12/2/2016	100%
305-240-31-00	12/2/2015	100%
305-270-06-00	6/25/2017	100%
305-271-23-00	6/6/2017	100%
305-310-63-00	12/18/2018	100%
305-311-56-00	12/15/2018	100%

SECTION II. SUMMARY OF DELINQUENT SPECIAL TAXES

Delinquent Special Taxes as of July 21, 2025, are summarized in the table below. A list of the parcels delinquent in their payment of the FY 2024/2025 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
2020/2021	$1,963,929	1,029	$1,963,929	$0	0	0.00%
2021/2022	$2,302,345	1,182	$2,302,345	$0	0	0.00%
2022/2023	$2,359,955	1,203	$2,359,955	$0	0	0.00%
2023/2024	$2,518,375	1,250	$2,518,375	$0	0	0.00%
2024/2025	$2,518,375	1,250	$2,510,180	$8,196	6	0.33%

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. 99-1 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 0.33% of the total annual levy and under the 5% threshold, the District is not required to take any further action against such parcels. Additionally, no single parcel is delinquent in three installments or more.

SECTION III. FUND BALANCES & DESCRIPTIONS

The balances are as of June 30, 2025, for (i) CFD No. 99-1 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. 99-1 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
Authority Bonds (2023)	
Interest Account	$24,052.01
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	$6,277.71
CFD No. 99-1 Local Obligation Bonds (2023)	
Bond Fund	$1.00
Special Tax Fund	$0.00
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

The following table summarizes the total number of units of Developed Property for the previous Fiscal Year and Fiscal Year 2025/2026. Developed Property is property for which a building permit for new construction has been issued by January 1 of the previous fiscal year.

Land Use Class	Fiscal Year 2025/2026	Fiscal Year 2024/2025
Detached Unit	1,244	1,244
Attached Unit	56	56
Senior Citizen Unit	0	0
Total	**1,300 Units**	**1,300 Units**

SECTION V. BACKGROUND OF CFD NO. 99-1

A. Summary Table of Information

The following table shows information related to the formation and outstanding bonds of CFD No. 99-1:

CFD Formation	
Date of Resolution of Intention	April 20, 1999
Resolution of Intention Number	990402
Date of Resolution of Formation	June 15, 1999
Resolution of Formation Number	990605
Authorized Debt Amount	$50,000,000
County Fund Number	6181-01
Bond Issue (2023) – Authority/Local Obligations-CFD No. 99-1	
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. 99-1	$2,670,000
Interest Rate Range	2.00% - 5.00%
Foreclosure Covenants	<95% aggregate Special Tax levy or any single parcel is delinquent 3 installment payments
Bonds Subject to Arbitrage	Yes

B. CFD No. 99-1 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. 99-1, 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. 99-1 the propositions to levy the special tax and the issuance of bonds.

On June 15, 1999, an election was held within CFD No. 99-1 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 $50,000,000.

C. Boundaries

A map showing the original CFD No. 99-1 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 33 of Maps of Assessment and Community Facilities Districts, Page 21, Instrument No. 99-272865.

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. 99-1 and 2004-1. The CFD No. 99-1 Local Obligations were issued to finance the acquisition and construction of certain school facilities serving the property within CFD No. 99-1.

The 2023 Bonds were issued concurrently with local obligation bonds for CFD Nos. 99-1 and 2004-1. The CFD No. 99-1 Local Obligations were issued to fully refund the Series 2012 bonds.

Covenant for Judicial Foreclosure

The CFD No. 99-1 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. 99-1 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 foreclose proceedings within 90 days of the determination.

Koppel & Gruber Public Finance ("K&G Public Finance") will examine the records of the County by February 15 and 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

No bonds have been called.

ATTACHMENT 1
FY 2024/2025 DELINQUENCY REPORT

The following shows the delinquent FY 2024/2025 Special Taxes for CFD No. 99-1.

Final Installment Delinquency Report

Fiscal Year 2024/2025 Levy

Levy and Delinquency Summary*

Number of parcels levied:	1,250	Total collected:	$2,510,179.58
Number of parcels paid:	1,244	Total due:	$2,518,375.32
Number of parcels delinquent:	6	Total delinquent:	$8,195.74
Total levied:	$2,518,375.32	Total percent delinquent:	0.33%

1st installment		**2nd installment**	
Collected:	$1,256,433.68	Collected:	$1,253,745.90
Due:	$1,259,187.66	Due:	$1,259,187.66
Delinquent:	$5,441.76	Delinquent:	$2,753.98

Delinquency Details

APN	Owner**	Mailing**	Levy*	Unpaid*
304-642-09-00	HUNG GENE & NING LIVING TRUST 03-31-23	8563 Galway Pl San Diego CA	$1,290.66	$1,290.66
305-110-05-00	CIPRIANI GUY & SUZANNE	5582 Valerio Trl San Diego CA	$1,290.66	$645.33
305-240-46-00	KIM KENNY S M	6325 Sagebrush Bend Way San Diego CA	$1,925.96	$962.98
305-311-42-00	DIPAV FAMILY TRUST	6186 Artisan Way San Diego CA	$2,058.36	$2,058.36
305-311-51-00	MARTIN ALEJANDRO A G & DEURQUIJO MARIA D P S	Rancho Viejo 129 CLUB DE GOLF VALLESCONDIDO	$2,158.94	$1,079.47
305-332-32-00	MALHOTRA RAM N & YEN QUAN	13706 Morning Light Trl San Diego CA	$2,158.94	$2,158.94
Total Delinquent Amount:				$8,195.74

* Information based on July 21, 2025 delinquency data.

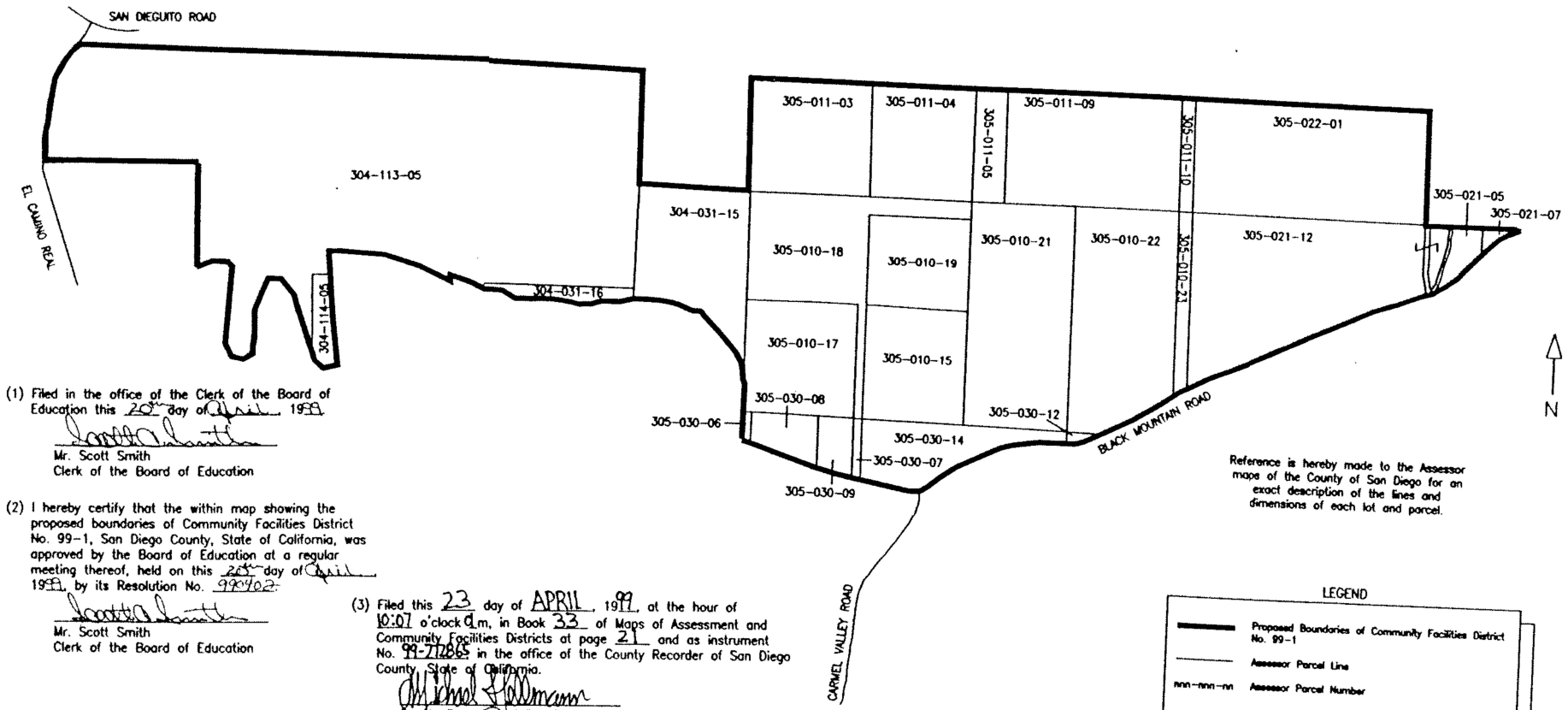
** Information based on Secured Roll data.

ATTACHMENT 2
BOUNDARY MAP

The following shows the recorded boundary map for CFD No. 99-1.

5522

PROPOSED BOUNDARIES OF COMMMUNITY FACILITIES DISTRICT NO. 99-1 OF THE SOLANA BEACH SCHOOL DISTRICT SAN DIEGO COUNTY STATE OF CALIFORNIA



(1) Filed in the office of the Clerk of the Board of Education this 20th day of April, 1999

Mr. Scott Smith
Clerk of the Board of Education

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 99-1, San Diego County, State of California, was approved by the Board of Education at a regular meeting thereof, held on this 20th day of April, 1999, by its Resolution No. 990402.

Mr. Scott Smith
Clerk of the Board of Education

(3) Filed this 23 day of APRIL, 1999, at the hour of 10:07 o'clock A.m, in Book 33 of Maps of Assessment and Community Facilities Districts at page 21 and as instrument No. 99-212865 in the office of the County Recorder of San Diego County, State of California.

County Recorder of San Diego

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.

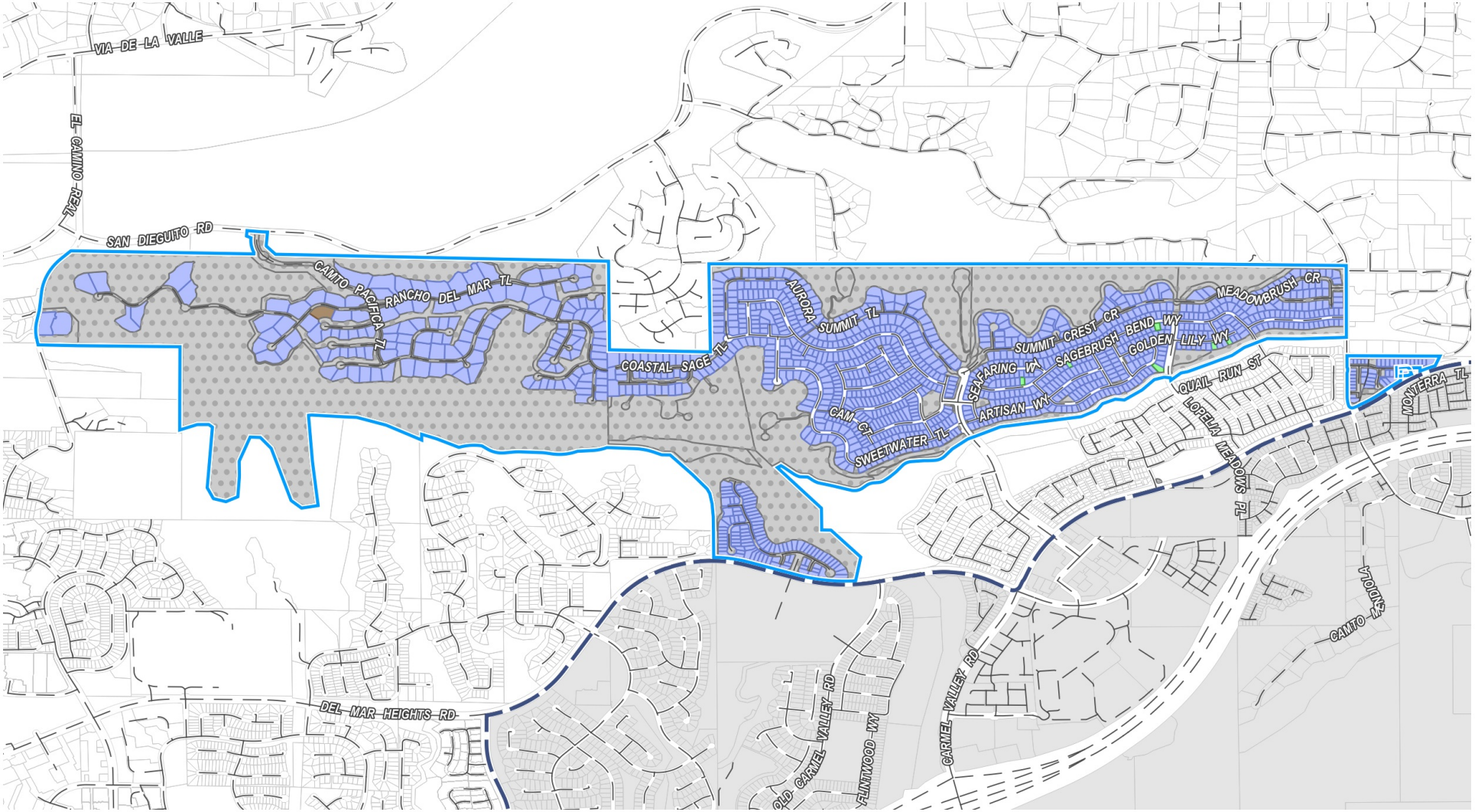
LEGEND

- Proposed Boundaries of Community Facilities District No. 99-1
- Assessor Parcel Line
- nnn-nnn-nn Assessor Parcel Number

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

ATTACHMENT 3
DEVELOPMENT MAP

The following shows the development map for CFD No. 99-1.



CFD 99-1 Development Tracking

FY 2025/26 Development Status
San Diego, CA

Solana Beach School District Boundary

Development Status

- DEVELOPED
- EXEMPT
- PREPAID
- UNDEVELOPED

Vicinity Map



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Fax (760) 510-0288

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

N

N.T.S

Date Prepared: October 2025

ATTACHMENT 4
DEBT SERVICE SCHEDULE

The following shows the debt service schedule for the Bonds.

Debt Service Schedule

As of October 01, 2025

Year Ending	CUSIP	Coupon Rate	Principal	Accreted Value	Interest	Debt Service
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
			$20,935,000.00	**$0.00**	**$9,721,300.00**	**$30,656,300.00**

Debt Service Schedule

As of October 01, 2025

Year Ending	CUSIP	Coupon Rate	Principal	Accreted Value	Interest	Debt Service
9/1/2026	PRV-259-2026	5.0000	$115,000.00		$120,250.00	$235,250.00
9/1/2027	PRV-259-2027	5.0000	$120,000.00		$114,500.00	$234,500.00
9/1/2028	PRV-259-2028	5.0000	$125,000.00		$108,500.00	$233,500.00
9/1/2029	PRV-259-2029	5.0000	$130,000.00		$102,250.00	$232,250.00
9/1/2030	PRV-259-2030	5.0000	$140,000.00		$95,750.00	$235,750.00
9/1/2031	PRV-259-2031	5.0000	$145,000.00		$88,750.00	$233,750.00
9/1/2032	PRV-259-2032	5.0000	$150,000.00		$81,500.00	$231,500.00
9/1/2033	PRV-259-2033	5.0000	$160,000.00		$74,000.00	$234,000.00
9/1/2034	PRV-259-2034	5.0000	$165,000.00		$66,000.00	$231,000.00
9/1/2035	PRV-259-2035	5.0000	$175,000.00		$57,750.00	$232,750.00
9/1/2036	PRV-259-2036	5.0000	$185,000.00		$49,000.00	$234,000.00
9/1/2037	PRV-259-2037	5.0000	$195,000.00		$39,750.00	$234,750.00
9/1/2038	PRV-259-2038	5.0000	$205,000.00		$30,000.00	$235,000.00
9/1/2039	PRV-259-2039	5.0000	$215,000.00		$19,750.00	$234,750.00
9/1/2040	PRV-259-2040	4.0000	$225,000.00		$9,000.00	$234,000.00
			$2,450,000.00	**$0.00**	**$1,056,750.00**	**$3,506,750.00**

ATTACHMENT 5
FY 2025/2026 SPECIAL TAX ROLL

A list of the parcels and CFD No. 99-1 Special Taxes submitted to the County for FY 2025/2026 is provided via an electronic medium.