



**SOLANA BEACH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT No. 2004-1**

**ANNUAL REPORT  
FISCAL YEAR 2020/2021**

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## **INTRODUCTION**

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This Annual Special Tax Report (“Report”) summarizes certain general, financial and administrative information related to Community Facilities District No. 2004-1 (“CFD No. 2004-1”) of the Solana Beach School District (“District”), the 2012 Special Tax Revenue Bonds (the “2012 Bonds” or “Bonds”) of the Solana Beach School District Public Financing Authority (the “Authority”). The 2012 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 2020/2021, (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 Report also includes Attachments referenced by and/or supplementing the information outlined herein. 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 2020/2021

Section I of the Report contains information for the determination of the Fiscal Year (“FY”) 2020/2021 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 Calendar Year 2021, estimated Administrative Expenses and anticipated delinquencies for FY 2020/2021, and the funds available to fund school facilities directly. The Annual Special Tax Requirement calculated in accordance with the RMA (Please see Attachment 4 for a full copy of the RMA) is \$2,400,671.06. The table below shows the calculation used to determine the FY 2020/2021 Annual Special Tax Requirement. FY 2019/2020 amounts are shown for comparison.

SPECIAL TAX COMPONENTS	FY 2020/2021 DOLLARS	FY 2019/2020 DOLLARS
Interest Due (March 1)	\$610,603.13	\$623,703.13
Interest Due (September 1)	610,603.13	623,703.13
Principal Due (September 1)	680,000.00	655,000.00
Administrative Expenses	25,000.00	8,560.92
Anticipated Delinquencies <sup>1</sup>	48,013.42	0.00
Special Taxes levied for Facilities	426,451.38	489,703.88
<b>SPECIAL TAX REQUIREMENT</b>	<b>\$2,400,671.06</b>	<b>\$2,400,671.06</b>

<sup>1</sup> Estimated at 2% of the total Special Tax Requirement for FY 2020/2021.

### B. Estimated Administrative Expenses

Each year a portion of the Special Tax levy goes to pay the ongoing costs of administration. The estimated FY 2020/2021 administrative expenses are shown below followed by a description of each line item. FY 2019/2020 amounts are shown for comparison.

ADMINISTRATIVE EXPENSES	FY 2020/2021 AMOUNT	FY 2019/2020 AMOUNT <sup>1</sup>
District Staff Expenses	\$17,976.30	NA
Outside Fees and Expenses <sup>1</sup>	6,950.00	NA
County Tax Collection Fees	73.70	NA
<b>TOTAL</b>	<b>\$25,000.00</b>	<b>\$8,560.92</b>

<sup>1</sup> The detailed administrative expense budget information was not provided by the prior administrator.

**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 2020/2021 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 2020/2021 AVERAGE SPECIAL TAX	SPECIAL TAX REVENUES <sup>1</sup>
<b>DEVELOPED PROPERTY</b>			
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.)	213	\$4,106.38	\$874,658.44
Senior Citizen	0	\$0.00	\$0.00
<b>SUBTOTAL</b>	<b>737</b>	<b>NA</b>	<b>\$2,400,671.06</b>
<b>UNDEVELOPED PROPERTY</b>			
	12.21	\$0.00	\$0.00
<b>SUBTOTAL</b>	<b>12.21</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL</b>	<b>737 Units/ 12.21 Acres</b>	<b>NA</b>	<b>\$2,400,671.06</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.

## **SECTION II. SUMMARY OF DELINQUENT SPECIAL TAXES**

CFD No. 2004-1 levied a total of \$2,400,671.06 in Special Taxes in FY 2019/20. As of October 1, 2020, one (1) parcel was delinquent in their FY 2019/20 Special Tax obligation in the total amount of \$3,973.40, which translates to an aggregate delinquency rate of 0.17%.

Delinquent Special Taxes as of October 1, 2020 are summarized in the table below. A list of the parcels delinquent in their payment of the FY 2019/2020 Special Taxes is incorporated herein as Attachment 5.

FISCAL YEAR	AMOUNT LEVIED	TOTAL NUMBER OF PARCELS SUBJECT TO LEVY	AMOUNT COLLECTED	AMOUNT DELINQUENT	NUMBER OF DELINQUENT PARCELS	PERCENT DELINQUENT
2015/2016	\$522,075	343	\$522,075	\$0	0	0.00%
2016/2017	\$2,400,671	737	\$2,400,671	\$0	0	0.00%
2017/2018	\$2,400,671	737	\$2,399,532	\$1,139	1	0.05%
2018/2019	\$2,400,671	737	\$2,400,671	\$0	0	0.00%
2019/2020	\$2,400,671	737	\$2,396,698	\$3,973	1	0.17%

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 or if any single parcel is delinquent in the payment of Special Taxes in the aggregate amount of \$5,000 or more or if any owner of one or more parcels is delinquent in the aggregate of \$10,000 or more (the "Covenant of Judicial Foreclosure" is further described in Section V.D of this Report). Since the total delinquent amount is 0.17% of the total annual levy and under the 5% threshold, the District is not required to take any further action against such parcels. In addition, no single parcel is delinquent in the aggregate of \$5,000 or more nor is any property owner delinquent in the aggregate of \$10,000 or more.

## SECTION III. FUND BALANCES & DESCRIPTIONS

The balances as of June 30, 2020 of (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 (2012)</b>	
Interest Account	\$582.89
Principal Account	13.15
CFD 99-1 Reserve Account	296,550.08
CFD 2004-1 Reserve Account	2,016,829.82
Prepayment Account	0.00
Purchase Fund	Closed
Rebate Fund	0.00
Cost of Issuance Account	Closed
<b>CFD No. 2004-1 Local Obligation Bonds (2012)</b>	
Bond Fund	\$1,355.34
Special Tax Fund	0.00
Administrative Expenses Account	0.00
Improvement Fund	287.27
Surplus Account	0.00
Prepayment 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**

The Fiscal Agent maintains the reserve fund in an amount equal to the reserve requirement established for each Local Obligation (CFD No. 99-1 and CFD No. 2004-1), which is as of any date of calculation, an amount equal to the least of the following:

- (i) the then Maximum Annual Debt Service on the Bonds,
- (ii) 125% of the then average Annual Debt Service on the Bonds, or
- (iii) 10% of the initial principal amount of the Bonds.

The reserve requirement will be allocated among the local obligation Reserve Accounts (CFD 99-1 Reserve Account, CFD 2004-1 Reserve Account) on a pro rata basis based on the then-outstanding amounts of the special tax bonds.

The Reserve Requirements for each of the Local Obligations as of June 30, 2020 are as follows:

<b>LOCAL OBLIGATION</b>	<b>RESERVE REQUIREMENT</b>
CFD No. 99-1	\$272,085
CFD No. 2004-1	1,918,703
<b>TOTAL</b>	<b>\$2,190,788</b>

## **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 2020/21. Developed Property is property for which a building permit for new construction has been issued by January 1 of the previous fiscal year.

<b>LAND USE CLASS</b>	<b>FISCAL YEAR 2020/2021</b>	<b>FISCAL YEAR 2019/2020</b>
MFA ( $\leq$ 1,599 sq. ft.)	0	0
SFD ( $\leq$ 2,500 sq. ft.)	326	326
SFD (2,501 – 2,900 sq. ft.)	198	198
SFD ( $>$ 2,900 sq. ft.)	213	213
Senior Citizen	0	0
<b>TOTAL</b>	<b>737 Units</b>	<b>737 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 (2012) – AUTHORITY/LOCAL OBLIGATIONS-CFD No. 2004-1	
Date of Bond Issue (Dated Date)	December 6, 2012
Final Maturity	September 1, 2042
Amount of Authority Bond Issue	\$34,450,000
Amount of Local Obligations-CFD No. 2004-1	\$30,000,000
Interest Rate Range	2.00% - 5.00%
Foreclosure Covenants	<95% aggregate Special Tax levy or any single parcel is delinquent>\$5,000 or any owner is delinquent >\$10,000
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 Legislatures 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 1 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, including the CFD No. 2004-1 Local Obligations. 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.

#### **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 February 15 and 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. 2004-1 is delinquent in the aggregate of \$5,000 or more of the Special Taxes, or (3) any owner of one or more parcels subject to the Special Tax is delinquent in the aggregate of \$10,000 or more, 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 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.

**ATTACHMENT 1**  
**BOUNDARY MAP**

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The following pages show the recorded boundary map of 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 a regular meeting thereof, held on  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by  
its Resolution No. \_\_\_\_\_.

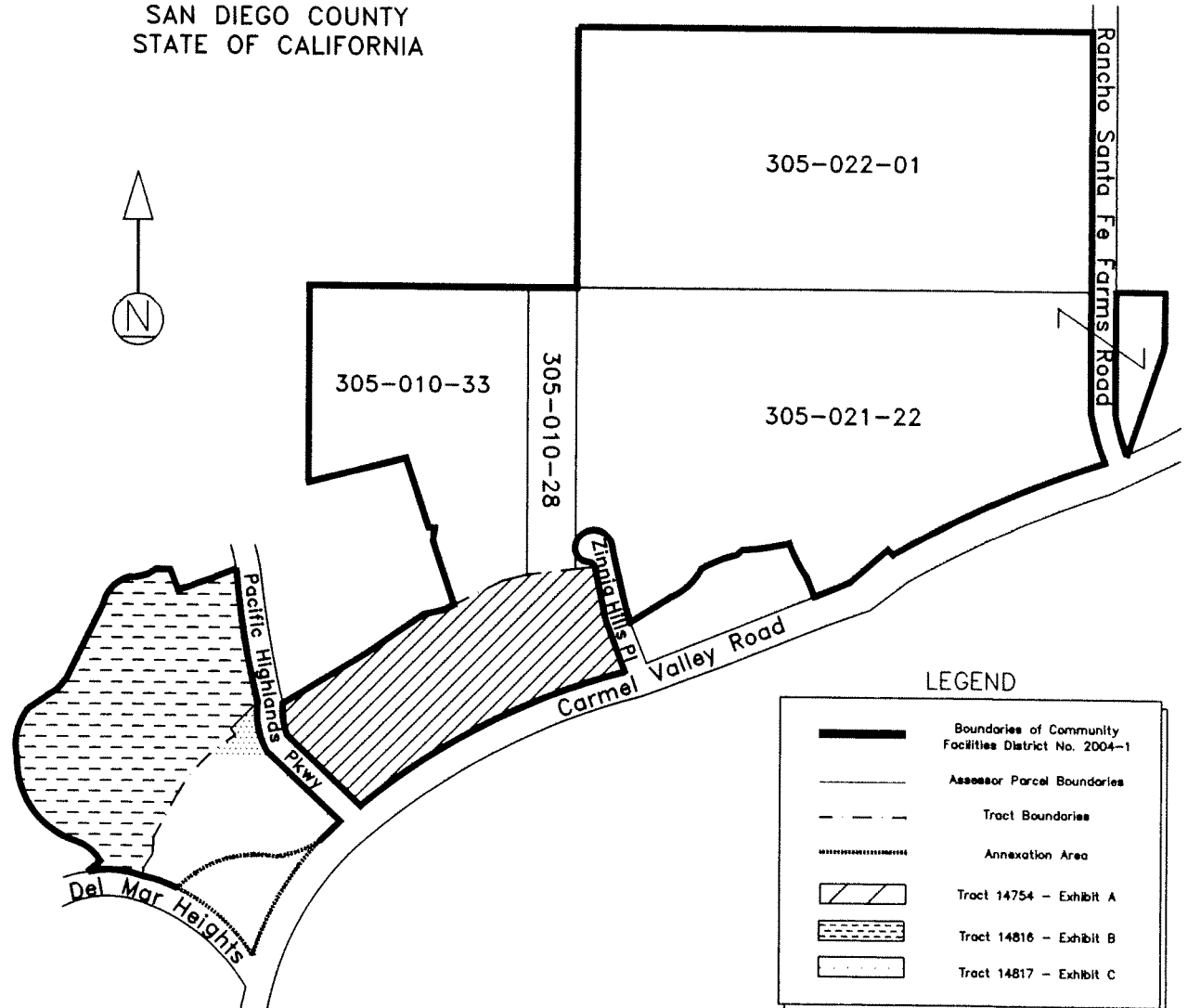
\_\_\_\_\_  
Clerk of the Board

(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.



LEGEND

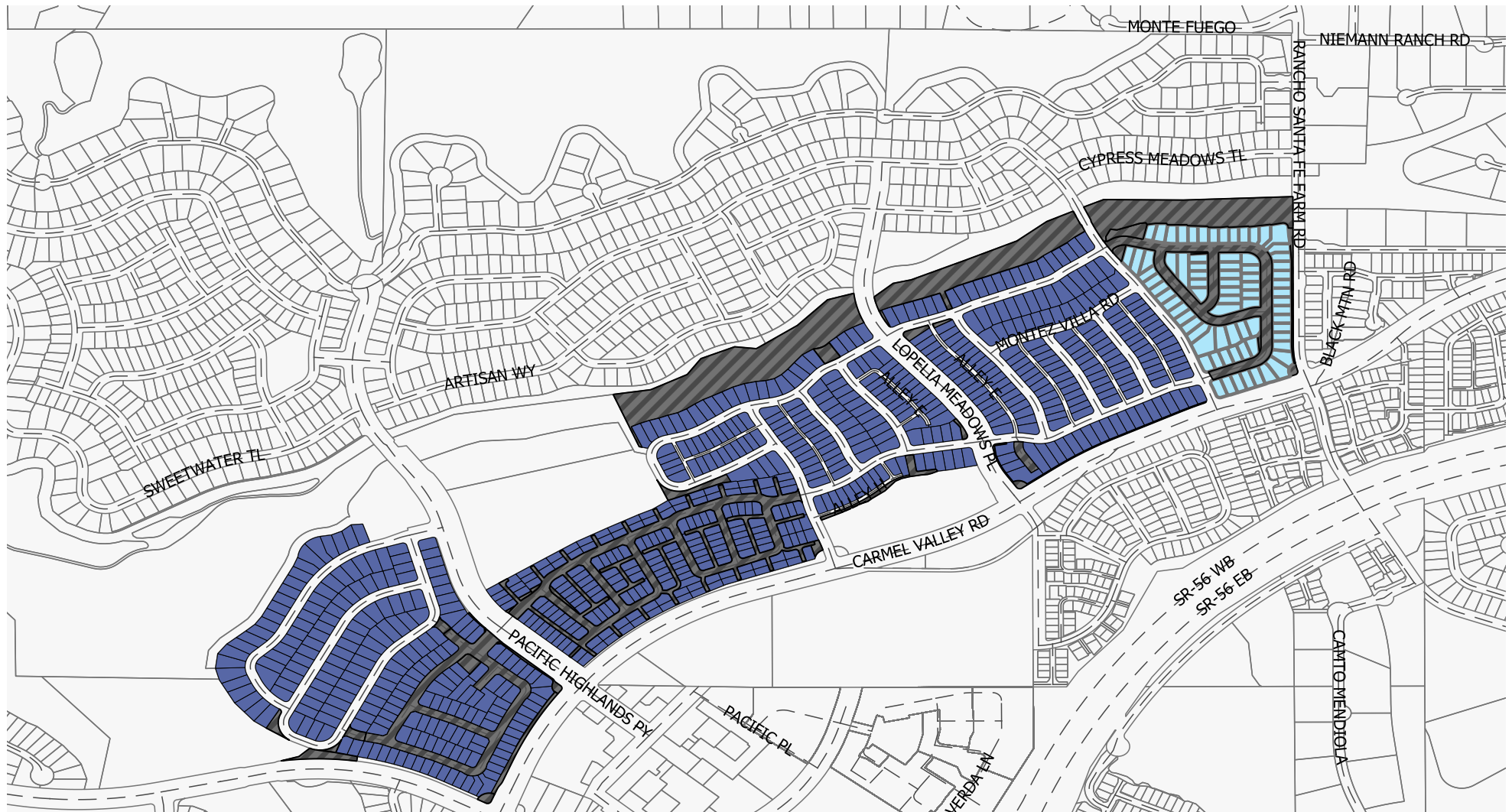
	Boundaries of Community Facilities District No. 2004-1
	Assessor Parcel Boundaries
	Tract Boundaries
	Annexation Area
	Tract 14754 - Exhibit A
	Tract 14816 - Exhibit B
	Tract 14817 - Exhibit C

**ATTACHMENT 2**  
**DEVELOPMENT MAP**

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The following page shows the Development map of CFD No. 2004-1, as of January 1, 2020.





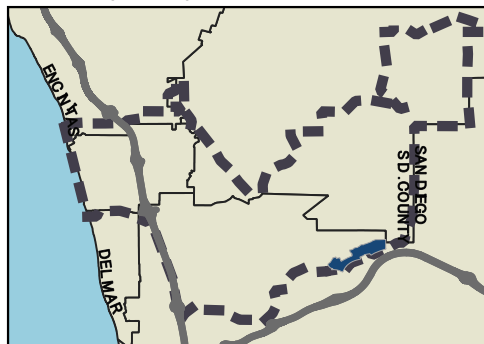
**SOLANA BEACH  
SCHOOL DISTRICT  
COMMUNITY FACILITIES  
DISTRICT NO. 2004-1**

Fiscal Year 2020/2021  
Development Status

**Legend**

- |  |             |  |                                 |
|--|-------------|--|---------------------------------|
|  | Commercial  |  | Surrounding<br>Parcels          |
|  | Developed   |  | Current Boundary                |
|  | Exempt      |  | Solana Beach<br>School District |
|  | Prepaid     |  |                                 |
|  | Undeveloped |  |                                 |

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.

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N.T.S

**ATTACHMENT 3**  
**DEBT SERVICE SCHEDULE**

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The following page(s) show the current debt service schedule for the Bonds.

**SOLANA BEACH SCHOOL DISTRICT**  
**\$34,450,000 PUBLIC FINANCING AUTHORITY 2012 SPECIAL TAX REVENUE BONDS**

**DEBT SERVICE SCHEDULE**

<b>CUSIP</b>	<b>Coupon Rate</b>	<b>Maturity Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt</b>
83412VBE8	4.00 %	09-01-2021	\$ 795,000.00	\$ 1,392,587.50	\$ 2,187,587.50
83412VBF5	4.00 %	09-01-2022	\$ 830,000.00	\$ 1,360,787.50	\$ 2,190,787.50
83412VBG3	5.00 %	09-01-2023	\$ 860,000.00	\$ 1,327,587.50	\$ 2,187,587.50
83412VBH1	5.00 %	09-01-2024	\$ 905,000.00	\$ 1,284,587.50	\$ 2,189,587.50
83412VBJ7	3.50 %	09-01-2025	\$ 950,000.00	\$ 1,239,337.50	\$ 2,189,337.50
83412VBK4	5.00 %	09-01-2026	\$ 980,000.00	\$ 1,206,087.50	\$ 2,186,087.50
83412VBL2	3.62 %	09-01-2027	\$ 1,030,000.00	\$ 1,157,087.50	\$ 2,187,087.50
83412VBN8	5.00 %	09-01-2028	\$ 1,070,000.00	\$ 1,119,750.00	\$ 2,189,750.00
83412VBN8	5.00 %	09-01-2029	\$ 1,115,000.00	\$ 1,066,250.00	\$ 2,181,250.00
83412VBR9	5.00 %	09-01-2030	\$ 1,180,000.00	\$ 1,010,500.00	\$ 2,190,500.00
83412VBR9	5.00 %	09-01-2031	\$ 1,235,000.00	\$ 951,500.00	\$ 2,186,500.00
83412VBR9	5.00 %	09-01-2032	\$ 1,285,000.00	\$ 889,750.00	\$ 2,174,750.00
83412VBS7	5.00 %	09-01-2033	\$ 1,365,000.00	\$ 825,500.00	\$ 2,190,500.00
83412VBS7	5.00 %	09-01-2034	\$ 1,430,000.00	\$ 757,250.00	\$ 2,187,250.00
83412VBS7	5.00 %	09-01-2035	\$ 1,490,000.00	\$ 685,750.00	\$ 2,175,750.00
83412VBT5	5.00 %	09-01-2036	\$ 1,575,000.00	\$ 611,250.00	\$ 2,186,250.00
83412VBT5	5.00 %	09-01-2037	\$ 1,655,000.00	\$ 532,500.00	\$ 2,187,500.00
83412VBT5	5.00 %	09-01-2038	\$ 1,740,000.00	\$ 449,750.00	\$ 2,189,750.00
83412VBT5	5.00 %	09-01-2039	\$ 1,825,000.00	\$ 362,750.00	\$ 2,187,750.00
83412VBT5	5.00 %	09-01-2040	\$ 1,895,000.00	\$ 271,500.00	\$ 2,166,500.00
83412VBT5	5.00 %	09-01-2041	\$ 1,725,000.00	\$ 176,750.00	\$ 1,901,750.00
83412VBT5	5.00 %	09-01-2042	\$ 1,810,000.00	\$ 90,500.00	\$ 1,900,500.00
			<b>\$ 28,745,000.00</b>	<b>\$ 18,769,312.50</b>	<b>\$ 47,514,312.50</b>

**SOLANA BEACH SCHOOL DISTRICT**

**\$30,000,000 PUBLIC FINANCING AUTHORITY 2012 SPECIAL TAX REVENUE BONDS (CFD 2004-1  
LOCAL OBLIGATION)**

**DEBT SERVICE SCHEDULE**

<b>CUSIP</b>	<b>Coupon Rate</b>	<b>Maturity Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt</b>
2004-1	4.00 %	09-01-2021	\$ 680,000.00	\$ 1,221,206.25	\$ 1,901,206.25
2004-1	4.00 %	09-01-2022	\$ 710,000.00	\$ 1,194,006.25	\$ 1,904,006.25
2004-1	5.00 %	09-01-2023	\$ 735,000.00	\$ 1,165,606.25	\$ 1,900,606.25
2004-1	5.00 %	09-01-2024	\$ 775,000.00	\$ 1,128,856.25	\$ 1,903,856.25
2004-1	3.50 %	09-01-2025	\$ 815,000.00	\$ 1,090,106.25	\$ 1,905,106.25
2004-1	5.00 %	09-01-2026	\$ 840,000.00	\$ 1,061,581.25	\$ 1,901,581.25
2004-1	3.62 %	09-01-2027	\$ 885,000.00	\$ 1,019,581.25	\$ 1,904,581.25
2004-1	5.00 %	09-01-2028	\$ 915,000.00	\$ 987,500.00	\$ 1,902,500.00
2004-1	5.00 %	09-01-2029	\$ 960,000.00	\$ 941,750.00	\$ 1,901,750.00
2004-1	5.00 %	09-01-2030	\$ 1,010,000.00	\$ 893,750.00	\$ 1,903,750.00
2004-1	5.00 %	09-01-2031	\$ 1,060,000.00	\$ 843,250.00	\$ 1,903,250.00
2004-1	5.00 %	09-01-2032	\$ 1,115,000.00	\$ 790,250.00	\$ 1,905,250.00
2004-1	5.00 %	09-01-2033	\$ 1,170,000.00	\$ 734,500.00	\$ 1,904,500.00
2004-1	5.00 %	09-01-2034	\$ 1,225,000.00	\$ 676,000.00	\$ 1,901,000.00
2004-1	5.00 %	09-01-2035	\$ 1,290,000.00	\$ 614,750.00	\$ 1,904,750.00
2004-1	5.00 %	09-01-2036	\$ 1,350,000.00	\$ 550,250.00	\$ 1,900,250.00
2004-1	5.00 %	09-01-2037	\$ 1,420,000.00	\$ 482,750.00	\$ 1,902,750.00
2004-1	5.00 %	09-01-2038	\$ 1,490,000.00	\$ 411,750.00	\$ 1,901,750.00
2004-1	5.00 %	09-01-2039	\$ 1,565,000.00	\$ 337,250.00	\$ 1,902,250.00
2004-1	5.00 %	09-01-2040	\$ 1,645,000.00	\$ 259,000.00	\$ 1,904,000.00
2004-1	5.00 %	09-01-2041	\$ 1,725,000.00	\$ 176,750.00	\$ 1,901,750.00
2004-1	5.00 %	09-01-2042	\$ 1,810,000.00	\$ 90,500.00	\$ 1,900,500.00
			<b>\$ 25,190,000.00</b>	<b>\$ 16,670,943.75</b>	<b>\$ 41,860,943.75</b>

**ATTACHMENT 4**  
**RATE AND METHOD OF APPORTIONMENT**  
**FOR CFD No. 2004-1**

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**RATE AND METHOD OF APPORTIONMENT FOR  
COMMUNITY FACILITIES DISTRICT NO. 2004-1  
OF SOLANA BEACH SCHOOL DISTRICT**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes of Solana Beach School District ("School District") Community Facilities District No. 2004-1 ("CFD No. 2004-1"). Annual Special Taxes shall be levied on and collected in CFD No. 2004-1 each Fiscal Year, in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in CFD No. 2004-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A  
DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Acreage" or "Acres"** means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map recorded with the County.

**"Act"** means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Additional Annual Special Tax Requirement"** means the amount needed in order to pay in any Fiscal Year: (i) debt service or other periodic costs on all Bonds or other indebtedness of CFD No. 2004-1 currently outstanding, (ii) Administrative Expenses (iii) any amount required to establish or replenish any reserve funds established in connection with the Bonds or other indebtedness of CFD No. 2004-1, and (iv) the costs of interim school facilities required to serve students generated by development in CFD No. 2004-1, less (i) the sum of the amounts levied in Step One of Section F and (ii) reserve fund earnings in excess of the reserve fund requirement which are not allocable to rebatable arbitrage.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 2004-1 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes including the reasonable expenses of collecting delinquencies, the administration of Bonds, the pro-rata payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 2004-1 and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2004-1.

**"Annual Special Tax"** means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 2004-1.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number"** or **"APN"** means that number assigned to an Assessor's Parcel by the County for purposes of identification.

**"Assigned Annual Special Tax"** means the Special Tax of that name described in Section D.

**"Backup Annual Special Tax"** means the Special Tax of that name described in Section E.

**"Board"** means the Board of Education of Solana Beach School District or its designee as the legislative body of CFD No. 2004-1.

**"Bond Index"** means the national Bond Buyer Revenue Bond Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 years with an average rating equivalent to Moody's A1 and S&P's A-plus, as reasonably determined by the Board.

**"Bond Yield"** means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage Certificate or other similar bond issuance document.

**"Bonds"** means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, which obligation may be incurred by CFD No. 2004-1 or the School District and to which Special Taxes are pledged.

**"Brush Management Area"** means the portion, in terms of land area, of the Acreage of an Assessor's Parcel of Developed Property which is encumbered by an easement that (i) serves a fire prevention and/or weed abatement purpose and (ii) makes impractical such land area's utilization for any purpose other than those set forth in the easement, as determined by the Board. In order for any land area of an Assessor's Parcel of Developed Property to be classified as Brush Management Area, the owner of such Assessor's Parcel must provide the Board with a Final Map or other document recorded in the County Office of the Recorder evidencing the existence of such easement and identifying the land area encumbered by such easement to the satisfaction of the Board. If the owner of such Assessor's Parcel does not provide such documentation, the Board shall not be required to classify any land area of such Assessor's Parcel as Brush Management Area.

**"Building Permit"** means a permit for the construction of one or more Units issued by the County or City only for the construction of Units within the County or City, or another public agency in the event the County or City no longer issues permits for the construction of Units within CFD No. 2004-1. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures,

retaining walls, utility improvements, or other improvements not intended for human habitation.

**"Building Square Footage"** or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of garages or other structures not used as living space, as determined by reference to the Building Permit(s) application for such Assessor's Parcel.

**"Calendar Year"** means the period commencing January 1 of any year and ending the following December 31.

**"CFD No. 2004-1"** means Community Facilities District No. 2004-1 established by the School District under the Act.

**"City"** means the City of San Diego.

**"Commercial/Industrial Property"** means all Assessor's Parcels in CFD No. 2004-1 for which a building permit was issued on or before January 1 of the prior Fiscal Year for the construction of a commercial/industrial structure, excluding utility improvements, retaining walls, parking structures or other such improvements not intended for commercial/industrial use.

**"County"** means the County of San Diego.

**"Developed Property"** means all Assessor's Parcels in CFD No. 2004-1 for which building permits were issued on or before January 1 of the prior Fiscal Year for the construction of a residential structure.

**"Exempt Property"** means all Assessor's Parcels designated as being exempt from Special Taxes in Section J.

**"Final Map"** means a final tract map, parcel map, lot line adjustment, condominium map, or functionally equivalent map or instrument that creates building sites, recorded in the County Office of the Recorder.

**"Fiscal Year"** means the period commencing on July 1 of any year and ending the following June 30.

**"Homeowner"** means any owner of a completed Unit constructed and sold within CFD No. 2004-1.

**"Index"** means the greater of (i) the annual percentage change in the Marshall & Swift Class D Wood Frame Western Index for the twelve (12) months ending November 30 of the prior Calendar Year or (ii) zero percent (0.00%). In the event the Marshall & Swift Class D Wood Frame Western Index ceases to be published, the Index shall be based on a comparable index reasonably determined by the Board.

**"Land Use Class"** means any of the classes of Units listed in Table 1.

**"Lot"** means an individual legal lot created by a Final Map for which a Building Permit could be issued.



**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, that can be levied by CFD No. 2004-1 in any Fiscal Year on any Assessor's Parcel.

**"Multi-family Attached Unit"** means a Unit which (i) shares at least one common wall with another Unit, (ii) does not exceed 1,599 BSF, and (iii) is not a Senior Citizen Unit.

**"Partial Prepayment Amount"** means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel, as described in Section H.

**"Prepayment Administrative Fees"** means the fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, costs of redeeming Bonds, and costs of recording any notices to evidence the prepayment and redemption of Bonds.

**"Prepayment Amount"** means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel, as described in Section G.

**"Present Value of Taxes"** means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section I. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) the most recently published Bond Index prior to Bond issuance.

**"Proportionately"** means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

**"Reserve Fund Credit"** means, for each owner of an Assessor's Parcel wishing to prepay the Annual Special Tax obligation of such Assessor's Parcel, an amount equal to the lesser of (i) the reduction in the reserve requirement for the outstanding Bonds resulting from the redemption of Bonds with the applicable prepaid Special Taxes or (ii) the amount derived by subtracting the new reserve requirement in effect after the redemption of outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero. In the event that a surety bond or other credit instrument satisfies the reserve requirement no Reserve Fund Credit shall be given.

**"School District"** means Solana Beach School District.

**"Senior Citizen Unit"** means a Unit designated as senior citizen housing, residential care facilities for the elderly, or multi-level care facilities for the elderly as referred to in California Government Code Section 65995.1. For purposes hereof, it shall be sufficient to designate a Unit as a Senior Citizen Unit if Senior Citizen Restrictions have been affected with respect to such Unit.

**"Senior Citizen Restriction"** means a restriction limiting the use of Units to senior citizen housing, as defined in Section 65995.1 of the Government Code, under a Final Map, other governmental entitlements, or a declaration of covenants, conditions and restrictions or any similar binding recorded instrument that may not be amended without the consent of School

District.

**"Single Family Detached Unit"** means a Unit which (i) does not share a common wall with another Unit, or (ii) shares at least one common wall with another Unit and exceeds 1,599 BSF, and (iii) is not a Senior Citizen Unit.

**"Special Tax"** means any of the special taxes authorized to be levied by CFD No. 2004-1 pursuant to the Act.

**"Taxable Property"** means all Assessor's Parcels within the boundaries of CFD No. 2004-1 which are not exempt from Special Taxes pursuant to law or Section J.

**"Tentative Map"** means a map that was approved by the County and shows a proposed subdivision's design, Lots, and improvements.

**"Undeveloped Property"** means all Assessor's Parcels of Taxable Property which are not Developed Property.

**"Unit"** means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

## **SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS**

For each Fiscal Year, beginning with Fiscal Year 2006-07, each Assessor's Parcel within CFD No. 2004-1 shall be classified as Taxable Property or Exempt Property as described in Section J. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property. Each Assessor's Parcel of Developed Property shall be further classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the minimum net taxable acreage as determined pursuant to Section J.

## **SECTION C MAXIMUM SPECIAL TAXES**

The Maximum Special Tax for each Assessor's Parcel classified as Taxable Property in any Fiscal Year shall be the greater of (i) the Assigned Annual Special Tax applicable to such Assessor's Parcel pursuant to Section D below or (ii) the Backup Annual Special Tax applicable to such Assessor's Parcel pursuant to Section E below.

## **SECTION D ASSIGNED ANNUAL SPECIAL TAXES**

### **1. Assigned Annual Special Tax for New Developed Property**

The Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property in the first Fiscal Year in which such Assessor's Parcel is classified as

Developed Property shall be determined by reference to Table 1, subject to adjustment as described below.

**TABLE 1  
ASSIGNED ANNUAL SPECIAL TAX FOR  
DEVELOPED PROPERTY**

Type of Unit	Building Square Feet	Assigned Annual Special Tax
Multi-family Attached	≤ 1,599 BSF	\$816.68 per Unit
Single Family Detached	≤ 2,500 BSF	\$2,202.24 per Unit
Single Family Detached	2,501 – 2,900 BSF	\$2,914.50 per Unit
Single Family Detached	> 2,900 BSF	\$3,532.16 per Unit
Senior Citizen	NA	\$0.00 per Unit

Each July 1, commencing July 1, 2006, the Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be increased by the Index.

**2. Assigned Annual Special Tax for Existing Developed Property**

Each July 1, commencing the July 1 immediately following the Fiscal Year in which the Assessor's Parcel was first classified as Developed Property, the Assigned Annual Special Tax applicable to an Assessor's Parcel shall be increased by zero percent (0.00%).

**3. Assigned Annual Special Tax for Undeveloped Property**

Each Fiscal Year, the Assigned Annual Special Tax rate for an Assessor's Parcel of Undeveloped Property shall be \$27,628.81 per acre of Acreage.

**SECTION E  
BACKUP ANNUAL SPECIAL TAXES**

**1. Backup Annual Special Tax for Developed Property**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax rate in any Fiscal Year for Developed Property within a Final Map area, which rate may be changed or modified as such Final Map is changed or modified prior to the issuance of the first Building Permit within such Final Map area, shall be the rate per Lot calculated according to the following formula:

$$B = \frac{U \times A}{L}$$

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot
- U = Assigned Annual Special Tax per acre of Acreage for Undeveloped Property in the Fiscal Year which the calculation is performed
- A = Acreage of Taxable Property in such Final Map at the time of the calculation, as determined by the Board pursuant to Section J
- L = Lots in the Final Map at the time of the calculation

Notwithstanding the foregoing, if all or any portion of the Final Map(s) described in the preceding paragraph is subsequently changed or modified after the issuance of the first Building Permit within such Final Map area, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Map area that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified Final Map area prior to the change or modification in the current Fiscal Year.
2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the Board.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified Final Map area for all remaining Fiscal Years in which the Special Tax may be levied.

**2. Backup Annual Special Tax for Undeveloped Property**

Each Fiscal Year, the Backup Annual Special Tax rate for an Assessor's Parcel of Undeveloped Property shall be \$27,628.81 per acre of Acreage.

**SECTION F  
METHOD OF APPORTIONMENT OF ANNUAL SPECIAL TAXES**

In each Fiscal Year, commencing with Fiscal Year 2006-07, the Board shall levy Annual Special Taxes on Taxable Property in CFD No. 2004-1 as follows:

**Step One:** An Annual Special Tax shall be levied on each Assessor's Parcel of Developed Property in an amount equal to Assigned Annual Special Tax.

**Step Two:** If the Additional Annual Special Tax Requirement is greater than zero (\$0), an Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property in order to satisfy the Additional Annual Special Tax

Requirement, up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

**Step Three:** If the Additional Annual Special Tax Requirement is greater than zero (\$0) and the sum of the amounts levied in Step Two is insufficient to satisfy the Additional Annual Special Tax Requirement, an Annual Special Tax shall additionally be levied Proportionately on each Assessor's Parcel of Developed Property for which the Backup Annual Special Tax is greater than the Assigned Annual Special Tax up to an amount that, when combined with the amounts levied in Step Two, is sufficient to satisfy the Additional Annual Special Tax Requirement, up to the Backup Annual Special Tax applicable to each such Assessor's Parcel.

### **SECTION G PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be prepaid in full at the times and under the conditions set forth in this Section G. Prior to a Final Map being recorded, the owner filing said Final Map for recordation may elect to prepay the Annual Special Tax obligation in full for all Assessor's Parcels that will be located within such Final Map. If such election is made, the applicable Prepayment Amount shall be collected prior to the issuance of a Building Permit for such Final Map. Prepayments shall be allowed provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel(s) at the time the Annual Special Tax obligation would be prepaid. An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 2004-1 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
RFC	=	Reserve Fund Credit for applicable Bonds
PAF	=	Prepayment Administrative Fees

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes that may be levied on Taxable Property, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 2004-1 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual

Special Tax shall cease.

## **SECTION H PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of an Assessor's Parcel may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

### **1. Partial Prepayment Times and Conditions**

Prior to the conveyance of the first Lot for the construction of a production Unit or custom Unit within a Final Map to a Homeowner, the owner of no less than all the Taxable Property within such Final Map may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor's Parcels within such Final Map, as calculated in Section H.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected prior to the conveyance of the first production Unit on a Lot within a Final Map to a Homeowner within such Final Map.

### **2. Partial Prepayment Amount**

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = P_G \times F$$

These terms have the following meanings:

PP = the Partial Prepayment Amount

P<sub>G</sub> = the Prepayment Amount calculated according to Section H

F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation.

### **3. Partial Prepayment Procedures and Limitations**

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2004-1 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act within thirty (30) days of receipt of such partial prepayment of the Annual Special Tax obligation, to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax for the Assessor's Parcels have been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Assigned Annual Special Taxes applicable to Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly

scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

## **SECTION I TERMINATION OF SPECIAL TAX**

Annual Special Taxes shall be levied for a period of thirty (30) Fiscal Years after the last series of Bonds have been issued, as determined by the Board, provided that Annual Special Taxes shall not be levied after 2045-46.

## **SECTION J EXEMPTIONS**

For each Fiscal Year, based upon ownership and land use data as of January 1 of the prior Fiscal Year, the Board, at its reasonable discretion, shall classify Assessor's Parcels as Exempt Property on a first in time basis provided that the Board shall not classify any Assessor's Parcel as Exempt Property if such classification would reduce the Acreage of all Taxable Property to less than 70.31 acres of Acreage. Within these limitations, the Board shall classify as Exempt Property (i) any Assessor's Parcel owned by the State of California, Federal or other local governments except as otherwise provided in Sections 53317.3, 53317.5 and 53340.1 of the Government Code, (ii) any Assessor's Parcel used as a place of worship and is exempt from *ad valorem* property taxes because it is owned by a religious organization, (iii) any Assessor's Parcel owned by a homeowners' association, (iv) any Assessor's Parcel encumbered by public or utility easements making impractical its utilization for other than the purposes set forth in the easement, (v) any Assessor's Parcel classified as Commercial/Industrial Property, (vi) any Assessor's Parcel or portion thereof that are part of Unit 17, 18, 19, 20, or 22 as depicted in Exhibit A, or (viii) any Assessor's Parcel or portion thereof classified as Brush Management Area as defined in Section A. For purposes of interpreting Sections 53317.3 and 53317.5, and 53340.1 of the Act, any Assessor's Parcel acquired by a public agency shall be deemed Exempt Property and subject to the limitations in the first sentence of this paragraph to the extent it is Undeveloped Property at the time of its acquisition or lease. Each Assessor's Parcel which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than 70.31 acres of Acreage pursuant to the first sentence of this paragraph shall continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

## **SECTION K APPEALS**

Any property owner claiming that the amount or application of a Special Tax is not correct may file a written notice of appeal with the Board not later than one (1) Calendar Year after having paid the first installment of the Special Tax that is disputed. The Board shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Board's decision requires

that a Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last Fiscal Year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

**SECTION L  
MANNER OF COLLECTION**

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2004-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

**EXHIBIT A  
EXEMPTION AREA OF CFD NO. 2004-1  
(SEE ATTACHMENT)**

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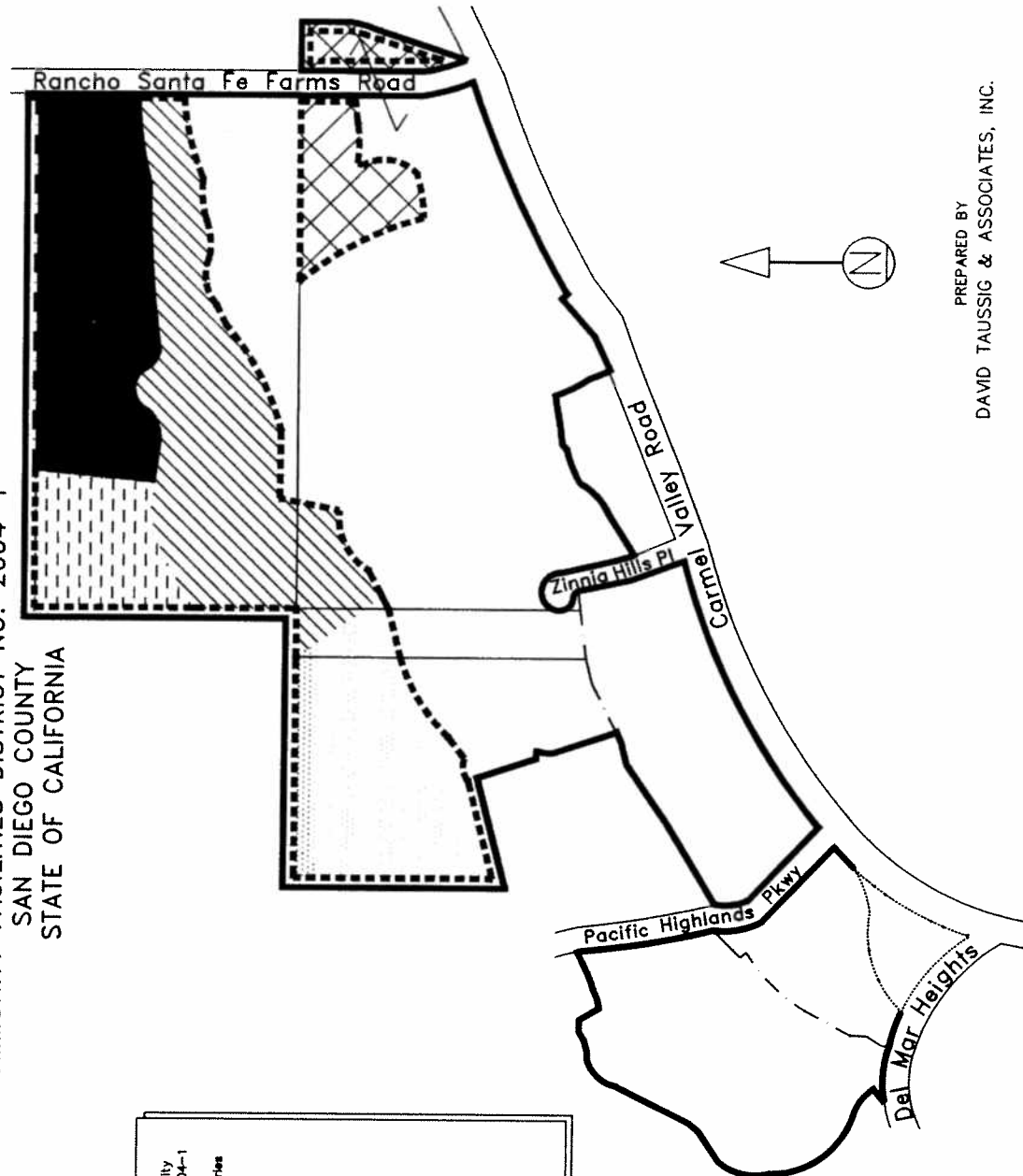
## **EXHIBIT A**

**EXEMPTION AREA OF CFD NO. 2004-1**

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

**LEGEND**

	Boundaries of Community Facilities District No. 2004-1
	Assessor Parcel Boundaries
	Tract Boundaries
	Annexation Area
	Exemption Area
	Unit 17
	Unit 18
	Unit 19
	Unit 20
	Unit 22



PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.

**ATTACHMENT 5**  
**FY 2019/2020 DELINQUENCY REPORT**

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**FINAL INSTALLMENT DELINQUENCY REPORT  
FISCAL YEAR 2019/2020**

**SOLANA BEACH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2004-1  
COUNTY FUND NUMBER: 618103**

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**LEVY AND DELINQUENCY SUMMARY  
as of: October 1, 2020**

<b>Total Amount Levied:</b>	\$2,400,671.06	<b>Total Amount Delinquent:</b>	\$3,973.40
<b>Total Parcels Levied:</b>	737	<b>Number of Parcels Delinquent:</b>	1
<b>Total Amount Collected:</b>	\$2,396,697.66	<b>Delinquent Percentage:</b>	0.17%

**DELINQUENCY DETAIL**

<b>Assessors Parcel Number</b>	<b>Owner**</b>	<b>Mailing Address**</b>	<b>Applied Special Tax Amount</b>	<b>Delinquent Amount</b>
305-171-22-00	HENDEREK WESTON M &	5792 BLAZING STAR LN SAN DIEGO CA 92130	\$ 3,973.40	\$ 3,973.40

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**Total Delinquent Amount:** **\$ 3,973.40**

\*\* Information based on 2019/2020 Secured Roll data.

**ATTACHMENT 6**  
**FY 2020/2021 SPECIAL TAX ROLL**

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A list of the parcels and CFD No. 2004-1 Special Taxes submitted to the County for FY 2020/2021 is provided on the following pages.

**FISCAL YEAR 2020/21  
SPECIAL TAX ROLL  
SOLANA BEACH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2004-1**

<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
3051-600-100	\$ 2,278.68
3051-600-200	\$ 2,278.68
3051-600-300	\$ 2,278.68
3051-600-400	\$ 2,278.68
3051-600-500	\$ 2,278.68
3051-600-600	\$ 2,278.68
3051-600-700	\$ 2,278.68
3051-600-800	\$ 2,477.36
3051-600-900	\$ 2,477.36
3051-601-000	\$ 2,477.36
3051-601-100	\$ 2,477.36
3051-601-200	\$ 2,477.36
3051-601-300	\$ 2,477.36
3051-601-400	\$ 2,477.36
3051-601-500	\$ 2,477.36
3051-601-600	\$ 2,477.36
3051-601-700	\$ 2,278.68
3051-601-800	\$ 2,278.68
3051-601-900	\$ 2,278.68
3051-602-000	\$ 2,278.68
3051-602-100	\$ 2,278.68
3051-602-200	\$ 2,278.68
3051-602-300	\$ 2,278.68
3051-602-400	\$ 2,278.68
3051-602-500	\$ 2,278.68
3051-602-600	\$ 2,278.68
3051-602-700	\$ 2,278.68
3051-602-800	\$ 2,278.68
3051-602-900	\$ 2,278.68

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-603-000	\$ 2,278.68
3051-603-100	\$ 2,278.68
3051-603-200	\$ 2,278.68
3051-603-300	\$ 2,202.24
3051-603-400	\$ 2,202.24
3051-603-500	\$ 2,601.24
3051-603-600	\$ 2,601.24
3051-603-700	\$ 2,601.24
3051-603-800	\$ 2,278.68
3051-603-900	\$ 2,278.68
3051-604-000	\$ 2,278.68
3051-604-100	\$ 2,278.68
3051-604-200	\$ 2,278.68
3051-604-300	\$ 2,278.68
3051-604-400	\$ 2,278.68
3051-604-500	\$ 2,278.68
3051-604-600	\$ 2,278.68
3051-604-700	\$ 2,278.68
3051-604-800	\$ 2,278.68
3051-604-900	\$ 2,278.68
3051-605-000	\$ 2,278.68
3051-605-100	\$ 2,278.68
3051-605-200	\$ 2,278.68
3051-605-300	\$ 2,601.24
3051-605-400	\$ 2,601.24
3051-605-500	\$ 2,202.24
3051-605-600	\$ 2,202.24
3051-605-700	\$ 2,202.24
3051-610-100	\$ 2,477.36
3051-610-200	\$ 2,477.36
3051-610-300	\$ 2,477.36
3051-610-400	\$ 2,477.36
3051-610-500	\$ 2,538.04
3051-610-600	\$ 3,358.92

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-610-700	\$ 3,358.92
3051-610-800	\$ 2,538.04
3051-610-900	\$ 2,538.04
3051-611-000	\$ 2,538.04
3051-611-100	\$ 2,538.04
3051-611-200	\$ 2,538.04
3051-611-300	\$ 2,538.04
3051-611-400	\$ 2,538.04
3051-611-500	\$ 2,538.04
3051-611-600	\$ 2,538.04
3051-611-700	\$ 2,538.04
3051-611-800	\$ 2,538.04
3051-611-900	\$ 2,538.04
3051-612-000	\$ 2,538.04
3051-612-100	\$ 2,538.04
3051-612-200	\$ 2,538.04
3051-612-300	\$ 2,538.04
3051-612-400	\$ 2,538.04
3051-612-500	\$ 2,538.04
3051-612-600	\$ 2,538.04
3051-612-700	\$ 2,278.68
3051-612-800	\$ 2,278.68
3051-612-900	\$ 2,278.68
3051-613-000	\$ 2,278.68
3051-613-100	\$ 2,278.68
3051-613-200	\$ 2,278.68
3051-613-300	\$ 2,278.68
3051-613-400	\$ 2,278.68
3051-613-500	\$ 2,278.68
3051-613-600	\$ 2,278.68
3051-613-700	\$ 2,278.68
3051-613-800	\$ 2,278.68
3051-613-900	\$ 2,278.68
3051-614-000	\$ 2,278.68



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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-614-100	\$ 2,278.68
3051-614-200	\$ 2,278.68
3051-614-300	\$ 2,278.68
3051-614-400	\$ 2,278.68
3051-614-500	\$ 2,278.68
3051-614-600	\$ 2,278.68
3051-614-700	\$ 2,278.68
3051-614-800	\$ 2,278.68
3051-614-900	\$ 2,278.68
3051-615-000	\$ 2,278.68
3051-615-100	\$ 2,278.68
3051-615-200	\$ 2,278.68
3051-615-300	\$ 2,278.68
3051-615-400	\$ 2,278.68
3051-615-500	\$ 2,278.68
3051-615-600	\$ 2,278.68
3051-615-700	\$ 2,278.68
3051-615-800	\$ 2,278.68
3051-615-900	\$ 2,278.68
3051-616-000	\$ 2,278.68
3051-616-100	\$ 2,278.68
3051-616-200	\$ 2,278.68
3051-616-300	\$ 2,278.68
3051-616-400	\$ 2,278.68
3051-616-500	\$ 2,278.68
3051-616-600	\$ 2,278.68
3051-616-700	\$ 2,278.68
3051-620-100	\$ 2,538.04
3051-620-200	\$ 2,538.04
3051-620-300	\$ 2,538.04
3051-620-400	\$ 2,538.04
3051-620-700	\$ 2,601.24
3051-620-800	\$ 2,601.24
3051-620-900	\$ 2,601.24

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-621-000	\$ 2,601.24
3051-621-100	\$ 2,601.24
3051-621-200	\$ 2,601.24
3051-621-300	\$ 2,601.24
3051-621-400	\$ 2,601.24
3051-621-500	\$ 2,601.24
3051-621-600	\$ 2,601.24
3051-621-700	\$ 2,601.24
3051-621-800	\$ 2,601.24
3051-621-900	\$ 2,601.24
3051-622-000	\$ 2,601.24
3051-622-100	\$ 2,601.24
3051-622-200	\$ 2,601.24
3051-622-300	\$ 2,601.24
3051-622-400	\$ 2,601.24
3051-622-500	\$ 2,601.24
3051-622-600	\$ 2,601.24
3051-622-700	\$ 2,601.24
3051-622-800	\$ 2,601.24
3051-622-900	\$ 2,601.24
3051-623-000	\$ 2,601.24
3051-623-100	\$ 2,601.24
3051-623-200	\$ 2,538.04
3051-623-300	\$ 2,538.04
3051-623-400	\$ 2,538.04
3051-623-500	\$ 2,538.04
3051-623-600	\$ 2,601.24
3051-623-700	\$ 2,538.04
3051-623-800	\$ 2,538.04
3051-623-900	\$ 2,538.04
3051-624-000	\$ 2,538.04
3051-624-100	\$ 2,538.04
3051-624-200	\$ 2,538.04
3051-624-300	\$ 2,538.04

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-624-400	\$ 2,538.04
3051-624-500	\$ 2,538.04
3051-624-600	\$ 2,538.04
3051-624-700	\$ 2,538.04
3051-624-800	\$ 2,538.04
3051-624-900	\$ 2,538.04
3051-625-000	\$ 2,538.04
3051-625-100	\$ 2,538.04
3051-625-200	\$ 2,538.04
3051-625-300	\$ 2,538.04
3051-625-400	\$ 2,538.04
3051-625-500	\$ 2,538.04
3051-625-600	\$ 2,538.04
3051-625-700	\$ 2,538.04
3051-625-800	\$ 2,538.04
3051-625-900	\$ 2,538.04
3051-626-000	\$ 2,538.04
3051-626-100	\$ 2,601.24
3051-626-400	\$ 2,538.04
3051-626-800	\$ 2,538.04
3051-700-100	\$ 4,070.74
3051-700-200	\$ 4,070.74
3051-700-300	\$ 4,070.74
3051-700-400	\$ 4,070.74
3051-700-500	\$ 4,070.74
3051-700-600	\$ 3,532.16
3051-700-700	\$ 3,532.16
3051-700-800	\$ 3,532.16
3051-700-900	\$ 4,070.74
3051-701-000	\$ 4,070.74
3051-701-100	\$ 3,973.40
3051-701-200	\$ 3,973.40
3051-701-300	\$ 3,973.40
3051-701-400	\$ 3,973.40

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-701-500	\$ 3,973.40
3051-701-600	\$ 3,973.40
3051-701-700	\$ 3,973.40
3051-701-800	\$ 3,973.40
3051-701-900	\$ 3,973.40
3051-702-000	\$ 4,070.74
3051-702-100	\$ 4,070.74
3051-702-200	\$ 4,070.74
3051-702-300	\$ 4,070.74
3051-702-400	\$ 3,973.40
3051-702-500	\$ 3,973.40
3051-702-600	\$ 3,973.40
3051-702-700	\$ 3,973.40
3051-702-800	\$ 3,973.40
3051-702-900	\$ 3,973.40
3051-703-000	\$ 4,070.74
3051-703-100	\$ 4,070.74
3051-703-200	\$ 4,070.74
3051-703-300	\$ 4,070.74
3051-703-400	\$ 4,070.74
3051-703-500	\$ 4,070.74
3051-703-600	\$ 4,070.74
3051-703-700	\$ 4,070.74
3051-703-800	\$ 3,654.74
3051-703-900	\$ 3,654.74
3051-704-000	\$ 3,654.74
3051-704-100	\$ 3,654.74
3051-704-200	\$ 3,654.74
3051-704-300	\$ 3,654.74
3051-704-400	\$ 3,654.74
3051-704-500	\$ 3,654.74
3051-704-600	\$ 3,654.74
3051-704-700	\$ 3,654.74
3051-704-800	\$ 3,654.74

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-704-900	\$ 3,654.74
3051-705-000	\$ 4,070.74
3051-705-100	\$ 4,070.74
3051-705-200	\$ 4,070.74
3051-705-300	\$ 3,532.16
3051-705-400	\$ 3,532.16
3051-705-500	\$ 3,532.16
3051-710-100	\$ 3,654.74
3051-710-200	\$ 3,654.74
3051-710-300	\$ 3,654.74
3051-710-400	\$ 3,654.74
3051-710-500	\$ 3,654.74
3051-710-600	\$ 3,654.74
3051-710-700	\$ 3,654.74
3051-710-800	\$ 3,654.74
3051-710-900	\$ 3,654.74
3051-711-000	\$ 3,654.74
3051-711-100	\$ 3,654.74
3051-711-200	\$ 3,973.40
3051-711-300	\$ 3,973.40
3051-711-400	\$ 3,973.40
3051-711-500	\$ 3,973.40
3051-711-600	\$ 3,973.40
3051-711-700	\$ 3,973.40
3051-711-800	\$ 3,973.40
3051-711-900	\$ 3,973.40
3051-712-000	\$ 3,973.40
3051-712-100	\$ 3,973.40
3051-712-200	\$ 3,973.40
3051-712-300	\$ 3,973.40
3051-712-400	\$ 3,973.40
3051-712-500	\$ 3,973.40
3051-712-600	\$ 3,973.40
3051-712-700	\$ 3,973.40

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-712-800	\$ 3,973.40
3051-712-900	\$ 3,973.40
3051-713-000	\$ 3,973.40
3051-713-100	\$ 3,973.40
3051-713-200	\$ 3,973.40
3051-713-300	\$ 3,973.40
3051-713-400	\$ 3,654.74
3051-713-500	\$ 3,654.74
3051-713-600	\$ 3,654.74
3051-713-700	\$ 3,654.74
3051-713-800	\$ 3,654.74
3051-713-900	\$ 3,654.74
3051-714-000	\$ 3,654.74
3051-714-100	\$ 3,654.74
3051-714-200	\$ 3,654.74
3051-714-300	\$ 3,973.40
3051-714-400	\$ 3,654.74
3051-714-500	\$ 3,654.74
3051-714-600	\$ 3,654.74
3051-714-700	\$ 3,654.74
3051-714-800	\$ 3,654.74
3051-714-900	\$ 3,654.74
3051-715-000	\$ 3,654.74
3051-715-100	\$ 3,654.74
3051-715-200	\$ 3,654.74
3051-715-300	\$ 3,654.74
3051-715-400	\$ 3,654.74
3051-715-500	\$ 3,532.16
3051-715-600	\$ 3,532.16
3051-715-700	\$ 3,532.16
3051-715-800	\$ 3,654.74
3051-715-900	\$ 3,654.74
3051-716-000	\$ 3,654.74
3051-716-100	\$ 3,654.74

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-716-200	\$ 3,654.74
3051-716-300	\$ 3,654.74
3051-716-400	\$ 3,654.74
3051-716-500	\$ 3,654.74
3051-716-600	\$ 3,973.40
3051-716-700	\$ 3,973.40
3051-716-800	\$ 3,973.40
3051-800-100	\$ 2,914.50
3051-800-200	\$ 2,202.24
3051-800-300	\$ 2,202.24
3051-800-400	\$ 2,601.24
3051-800-500	\$ 3,015.66
3051-800-600	\$ 2,278.68
3051-800-700	\$ 2,278.68
3051-800-800	\$ 2,278.68
3051-800-900	\$ 2,278.68
3051-801-000	\$ 3,015.66
3051-801-100	\$ 2,278.68
3051-801-200	\$ 2,278.68
3051-801-300	\$ 2,278.68
3051-801-400	\$ 2,278.68
3051-801-500	\$ 2,278.68
3051-801-600	\$ 2,278.68
3051-801-700	\$ 2,278.68
3051-801-800	\$ 3,015.66
3051-801-900	\$ 2,278.68
3051-802-000	\$ 3,015.66
3051-802-100	\$ 2,278.68
3051-802-200	\$ 3,015.66
3051-802-300	\$ 2,278.68
3051-802-400	\$ 3,015.66
3051-802-500	\$ 2,601.24
3051-802-600	\$ 3,442.54
3051-802-700	\$ 2,601.24

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-802-800	\$ 2,601.24
3051-802-900	\$ 2,278.68
3051-803-000	\$ 2,278.68
3051-803-100	\$ 2,278.68
3051-803-200	\$ 3,015.66
3051-803-300	\$ 2,278.68
3051-803-400	\$ 2,278.68
3051-803-500	\$ 2,278.68
3051-803-600	\$ 2,278.68
3051-803-700	\$ 2,278.68
3051-803-800	\$ 2,278.68
3051-803-900	\$ 2,278.68
3051-804-000	\$ 2,278.68
3051-804-100	\$ 2,278.68
3051-804-200	\$ 2,278.68
3051-804-300	\$ 2,278.68
3051-804-400	\$ 2,278.68
3051-804-500	\$ 2,278.68
3051-804-600	\$ 2,601.24
3051-804-700	\$ 3,442.54
3051-804-800	\$ 2,601.24
3051-804-900	\$ 2,601.24
3051-805-000	\$ 3,442.54
3051-810-100	\$ 2,278.68
3051-810-200	\$ 2,278.68
3051-810-300	\$ 2,278.68
3051-810-400	\$ 2,278.68
3051-810-500	\$ 2,278.68
3051-810-600	\$ 3,015.66
3051-810-700	\$ 2,278.68
3051-810-800	\$ 3,015.66
3051-810-900	\$ 2,278.68
3051-811-000	\$ 3,015.66
3051-811-100	\$ 2,278.68



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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3051-811-200	\$ 3,015.66
3051-811-300	\$ 2,278.68
3051-811-400	\$ 3,015.66
3051-811-500	\$ 2,278.68
3051-811-600	\$ 2,278.68
3051-811-700	\$ 3,015.66
3051-811-800	\$ 2,278.68
3051-811-900	\$ 2,278.68
3051-812-000	\$ 3,015.66
3051-812-100	\$ 3,015.66
3051-812-200	\$ 2,278.68
3051-812-300	\$ 2,278.68
3051-812-400	\$ 2,278.68
3051-812-500	\$ 2,278.68
3051-812-600	\$ 2,278.68
3051-812-700	\$ 2,278.68
3051-812-800	\$ 2,278.68
3051-812-900	\$ 2,278.68
3051-813-000	\$ 2,278.68
3051-813-100	\$ 3,015.66
3051-813-200	\$ 2,278.68
3051-813-300	\$ 3,015.66
3051-813-400	\$ 2,278.68
3051-813-500	\$ 2,278.68
3051-813-600	\$ 3,015.66
3051-813-700	\$ 2,278.68
3051-813-800	\$ 2,278.68
3051-813-900	\$ 2,278.68
3051-814-000	\$ 2,278.68
3051-814-100	\$ 2,278.68
3051-814-200	\$ 2,278.68
3051-814-300	\$ 2,278.68
3052-200-100	\$ 3,628.88
3052-200-200	\$ 3,628.88

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-200-300	\$ 4,397.92
3052-200-400	\$ 3,442.54
3052-200-500	\$ 4,172.08
3052-200-600	\$ 3,442.54
3052-200-700	\$ 4,397.92
3052-200-800	\$ 3,628.88
3052-200-900	\$ 4,172.08
3052-201-000	\$ 3,442.54
3052-201-100	\$ 4,172.08
3052-201-200	\$ 4,172.08
3052-201-300	\$ 3,442.54
3052-201-400	\$ 4,172.08
3052-201-500	\$ 3,442.54
3052-201-600	\$ 4,172.08
3052-201-700	\$ 3,442.54
3052-201-800	\$ 4,172.08
3052-201-900	\$ 3,442.54
3052-202-000	\$ 4,172.08
3052-202-100	\$ 3,442.54
3052-202-200	\$ 4,172.08
3052-202-300	\$ 3,442.54
3052-202-400	\$ 4,172.08
3052-202-500	\$ 3,442.54
3052-202-600	\$ 3,628.88
3052-202-700	\$ 2,742.04
3052-202-800	\$ 3,628.88
3052-202-900	\$ 2,742.04
3052-203-000	\$ 3,628.88
3052-203-100	\$ 3,628.88
3052-203-200	\$ 2,742.04
3052-203-300	\$ 3,628.88
3052-203-400	\$ 3,628.88
3052-203-500	\$ 3,628.88
3052-203-600	\$ 2,742.04

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-203-700	\$ 3,628.88
3052-203-800	\$ 2,742.04
3052-203-900	\$ 3,628.88
3052-204-000	\$ 2,742.04
3052-204-100	\$ 3,628.88
3052-204-200	\$ 2,742.04
3052-204-300	\$ 3,628.88
3052-204-400	\$ 2,742.04
3052-204-500	\$ 3,628.88
3052-204-600	\$ 2,742.04
3052-204-700	\$ 3,628.88
3052-204-800	\$ 2,742.04
3052-204-900	\$ 3,628.88
3052-205-000	\$ 3,628.88
3052-205-100	\$ 2,742.04
3052-205-200	\$ 3,442.54
3052-205-300	\$ 2,601.24
3052-205-400	\$ 3,442.54
3052-205-500	\$ 2,601.24
3052-205-600	\$ 3,442.54
3052-205-700	\$ 2,601.24
3052-205-800	\$ 3,442.54
3052-205-900	\$ 2,601.24
3052-206-000	\$ 3,442.54
3052-206-100	\$ 2,601.24
3052-206-200	\$ 3,442.54
3052-206-300	\$ 2,601.24
3052-206-400	\$ 3,442.54
3052-206-500	\$ 2,601.24
3052-206-600	\$ 3,442.54
3052-206-700	\$ 2,601.24
3052-206-800	\$ 3,442.54
3052-206-900	\$ 2,601.24
3052-207-000	\$ 3,442.54

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-207-100	\$ 2,601.24
3052-210-100	\$ 3,442.54
3052-210-200	\$ 4,172.08
3052-210-300	\$ 3,442.54
3052-210-400	\$ 4,172.08
3052-210-500	\$ 4,172.08
3052-210-600	\$ 4,172.08
3052-210-700	\$ 3,442.54
3052-210-800	\$ 4,397.92
3052-210-900	\$ 3,628.88
3052-211-000	\$ 3,628.88
3052-211-100	\$ 4,397.92
3052-211-200	\$ 3,628.88
3052-211-300	\$ 4,397.92
3052-211-400	\$ 3,628.88
3052-211-500	\$ 4,397.92
3052-211-600	\$ 3,628.88
3052-211-700	\$ 4,397.92
3052-211-800	\$ 3,628.88
3052-211-900	\$ 4,397.92
3052-212-000	\$ 3,628.88
3052-212-100	\$ 4,397.92
3052-212-200	\$ 2,742.04
3052-212-300	\$ 3,628.88
3052-212-400	\$ 2,742.04
3052-212-500	\$ 3,628.88
3052-212-600	\$ 2,742.04
3052-212-700	\$ 3,628.88
3052-212-800	\$ 2,742.04
3052-212-900	\$ 3,628.88
3052-213-000	\$ 3,442.54
3052-213-100	\$ 2,601.24
3052-213-200	\$ 3,442.54
3052-213-300	\$ 3,442.54

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-213-400	\$ 3,442.54
3052-213-500	\$ 2,601.24
3052-220-100	\$ 3,628.88
3052-220-200	\$ 4,397.92
3052-220-300	\$ 3,628.88
3052-220-400	\$ 4,397.92
3052-220-500	\$ 3,628.88
3052-220-600	\$ 4,397.92
3052-220-700	\$ 3,628.88
3052-220-800	\$ 4,397.92
3052-220-900	\$ 3,628.88
3052-221-000	\$ 4,397.92
3052-221-100	\$ 3,628.88
3052-221-200	\$ 4,397.92
3052-221-300	\$ 2,742.04
3052-221-400	\$ 3,628.88
3052-221-500	\$ 2,742.04
3052-221-600	\$ 3,628.88
3052-221-700	\$ 3,628.88
3052-221-800	\$ 4,397.92
3052-221-900	\$ 3,442.54
3052-222-000	\$ 4,172.08
3052-222-100	\$ 3,628.88
3052-222-200	\$ 3,628.88
3052-222-300	\$ 2,601.24
3052-222-400	\$ 4,172.08
3052-222-500	\$ 2,742.04
3052-222-600	\$ 3,697.08
3052-222-700	\$ 2,793.56
3052-222-800	\$ 3,697.08
3052-222-900	\$ 2,742.04
3052-223-000	\$ 3,628.88
3052-223-100	\$ 2,742.04
3052-223-200	\$ 3,628.88

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-223-300	\$ 3,628.88
3052-223-400	\$ 2,742.04
3052-223-500	\$ 3,697.08
3052-223-600	\$ 2,793.56
3052-223-700	\$ 3,697.08
3052-223-800	\$ 2,742.04
3052-223-900	\$ 3,628.88
3052-224-000	\$ 2,742.04
3052-224-100	\$ 3,628.88
3052-300-100	\$ 4,480.56
3052-300-200	\$ 4,480.56
3052-300-300	\$ 3,697.08
3052-300-400	\$ 4,636.54
3052-300-500	\$ 4,636.54
3052-300-600	\$ 3,825.80
3052-300-700	\$ 4,480.56
3052-300-800	\$ 4,480.56
3052-300-900	\$ 4,480.56
3052-301-000	\$ 4,480.56
3052-301-100	\$ 4,636.54
3052-301-200	\$ 4,636.54
3052-301-300	\$ 4,636.54
3052-301-400	\$ 4,636.54
3052-301-500	\$ 3,825.80
3052-301-600	\$ 4,636.54
3052-301-700	\$ 4,636.54
3052-301-800	\$ 4,636.54
3052-301-900	\$ 4,636.54
3052-302-000	\$ 3,825.80
3052-302-100	\$ 4,636.54
3052-302-200	\$ 4,636.54
3052-302-300	\$ 4,636.54
3052-302-400	\$ 4,636.54
3052-302-500	\$ 4,636.54

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-302-600	\$ 4,636.54
3052-302-700	\$ 3,825.80
3052-302-800	\$ 4,636.54
3052-302-900	\$ 4,636.54
3052-303-000	\$ 4,636.54
3052-303-100	\$ 4,636.54
3052-303-200	\$ 4,636.54
3052-303-300	\$ 4,636.54
3052-303-400	\$ 4,636.54
3052-303-500	\$ 4,480.56
3052-303-600	\$ 3,697.08
3052-303-700	\$ 4,480.56
3052-303-800	\$ 4,480.56
3052-303-900	\$ 4,480.56
3052-304-000	\$ 3,697.08
3052-304-100	\$ 4,480.56
3052-304-200	\$ 4,480.56
3052-304-300	\$ 4,480.56
3052-304-400	\$ 3,697.08
3052-304-500	\$ 4,636.54
3052-304-600	\$ 3,825.80
3052-304-700	\$ 4,636.54
3052-304-800	\$ 4,636.54
3052-304-900	\$ 4,636.54
3052-305-000	\$ 3,825.80
3052-305-100	\$ 4,636.54
3052-305-200	\$ 4,636.54
3052-305-300	\$ 4,014.62
3052-305-400	\$ 4,014.62
3052-305-500	\$ 3,033.48
3052-305-600	\$ 4,014.62
3052-305-700	\$ 3,825.80
3052-305-800	\$ 2,890.82
3052-305-900	\$ 3,825.80

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-306-000	\$ 3,825.80
3052-306-100	\$ 4,014.62
3052-306-200	\$ 3,033.48
3052-306-300	\$ 4,014.62
3052-306-400	\$ 4,014.62
3052-306-500	\$ 4,014.62
3052-306-600	\$ 3,825.80
3052-306-700	\$ 3,825.80
3052-306-800	\$ 2,890.82
3052-306-900	\$ 3,825.80
3052-307-000	\$ 2,890.82
3052-307-100	\$ 3,825.80
3052-307-200	\$ 3,825.80
3052-307-300	\$ 2,890.82
3052-307-400	\$ 3,825.80
3052-307-500	\$ 3,825.80
3052-307-600	\$ 2,890.82
3052-307-700	\$ 3,825.80
3052-307-800	\$ 3,825.80
3052-307-900	\$ 3,825.80
3052-308-000	\$ 2,890.82
3052-308-100	\$ 3,825.80
3052-308-200	\$ 4,014.62
3052-308-300	\$ 3,033.48
3052-308-400	\$ 4,014.62
3052-308-500	\$ 3,033.48
3052-308-600	\$ 4,014.62
3052-308-700	\$ 4,014.62
3052-308-800	\$ 4,014.62
3052-308-900	\$ 2,793.56
3052-309-000	\$ 3,697.08
3052-309-100	\$ 3,697.08
3052-309-200	\$ 3,033.48
3052-309-300	\$ 3,825.80



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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-310-100	\$ 3,825.80
3052-310-200	\$ 3,825.80
3052-310-300	\$ 2,890.82
3052-310-400	\$ 3,825.80
3052-310-500	\$ 3,825.80
3052-310-600	\$ 2,890.82
3052-310-700	\$ 3,825.80
3052-310-800	\$ 3,825.80
3052-310-900	\$ 3,825.80
3052-311-000	\$ 2,890.82
3052-311-100	\$ 3,825.80
3052-311-200	\$ 3,825.80
3052-311-300	\$ 2,890.82
3052-311-400	\$ 3,825.80
3052-311-500	\$ 3,825.80
3052-311-600	\$ 3,825.80
3052-311-700	\$ 2,890.82
3052-311-800	\$ 2,890.82
3052-311-900	\$ 3,825.80
3052-312-000	\$ 3,825.80
3052-312-100	\$ 3,825.80
3052-312-200	\$ 3,825.80
3052-312-300	\$ 3,825.80
3052-312-400	\$ 3,825.80
3052-312-500	\$ 3,825.80
3052-312-600	\$ 3,825.80
3052-312-700	\$ 3,825.80
3052-312-800	\$ 2,890.82
3052-312-900	\$ 3,825.80
3052-313-000	\$ 3,825.80
3052-313-100	\$ 3,825.80
3052-313-200	\$ 3,697.08
3052-313-300	\$ 3,697.08
3052-313-400	\$ 2,793.56

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-313-500	\$ 3,697.08
3052-313-600	\$ 3,697.08
3052-313-700	\$ 2,793.56
3052-313-800	\$ 3,697.08
3052-313-900	\$ 2,793.56
3052-314-000	\$ 3,697.08
3052-314-100	\$ 3,697.08
3052-314-200	\$ 2,793.56
3052-314-300	\$ 3,697.08
3052-314-400	\$ 3,697.08
3052-314-500	\$ 2,793.56
3052-314-600	\$ 3,697.08
3052-314-700	\$ 3,697.08
3052-314-800	\$ 2,793.56
3052-314-900	\$ 3,825.80
3052-315-000	\$ 3,825.80
3052-315-100	\$ 2,890.82
3052-315-200	\$ 4,636.54
3052-315-300	\$ 4,636.54
3052-315-400	\$ 3,825.80
3052-315-500	\$ 4,636.54
3052-315-600	\$ 3,825.80
3052-315-700	\$ 4,636.54
3052-315-800	\$ 4,636.54
3052-315-900	\$ 3,825.80
3052-316-000	\$ 4,636.54
3052-316-100	\$ 4,636.54
3052-316-200	\$ 3,825.80
3052-316-300	\$ 4,636.54
3052-316-400	\$ 4,636.54
3052-316-500	\$ 3,825.80
3052-316-600	\$ 4,636.54
3052-316-700	\$ 4,636.54
3052-316-800	\$ 3,825.80

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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3052-316-900	\$ 4,636.54
3052-317-000	\$ 4,636.54
3052-317-100	\$ 4,636.54
3052-317-200	\$ 4,636.54
3052-317-300	\$ 3,825.80
3052-317-400	\$ 4,636.54
3052-317-500	\$ 3,697.08
3052-317-600	\$ 3,697.08
3052-317-700	\$ 2,793.56
3052-317-800	\$ 3,697.08
3052-317-900	\$ 2,793.56
3052-318-000	\$ 3,697.08
3052-318-100	\$ 2,793.56
3052-318-200	\$ 3,697.08
3052-318-300	\$ 3,697.08
3052-318-400	\$ 2,793.56
3052-318-500	\$ 3,825.80
3052-318-600	\$ 3,825.80
3052-318-700	\$ 2,890.82
3052-318-800	\$ 3,825.80
3052-318-900	\$ 3,697.08
3052-319-000	\$ 2,793.56
3052-319-100	\$ 3,697.08
3052-319-200	\$ 3,697.08
3052-319-300	\$ 2,793.56
3052-319-400	\$ 3,697.08
3052-319-500	\$ 2,793.56
3052-319-600	\$ 3,697.08

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<b>APN Count:</b>	<b>737</b>
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<b>Total Levy:</b>	<b>\$ 2,400,671.06</b>
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