



FISCAL YEAR 2023/24 ANNUAL SB165 COMPLIANCE REPORT

BEAUMONT UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2020-1 IMPROVEMENT AREA 2

November 12, 2024

Prepared For:

Beaumont Unified School District
350 Brookside Ave
Beaumont, CA 92223
951.845.1631

Contact: Ana Gonzalez, Director of Facilities

SDFA

Special District Financing & Administration
437 West Grand Avenue
Escondido, CA 92025
760.233.2630

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Section 1. PURPOSE AND OVERVIEW

The purpose of this Annual SB165 Compliance Report (“Report”) is to provide the trustees (“Board”) with an overview of Community Facilities District No. 2020-1 Improvement Area 2 (“CFD No. 2020-1 IA-2”) of the Beaumont Unified School District (the “School District” or “District”). This analysis was performed by Special District Financing & Administration, LLC (“SDFA”) as the Special Tax Consultant and CFD Administrator to the District in conjunction with District staff.

A. SUMMARY OF AUTHORIZING LEGISLATION

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 Era. State Senators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53368.3 of the *California Government Code*. The Act, as amended, authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District (“CFD”) within a defined set of boundaries for the purposes of providing public facilities and/or services. A CFD is formed for financing purposes only and is governed by the agency that formed it. Funding is provided through the levy of voter-approved special taxes. The Act also provides that multiple agencies can join together through a Joint Community Facilities Agreement (“JCFA”) to form one CFD.

Section 2. SUMMARY OF FORMATION PROCEEDINGS

Community Facilities District No. 2020-1 IA-2 was formed in September 2020 to finance authorized school facilities. The property within CFD No. 2020-1 IA-2 was originally included within Community Facilities District No. 2018-1 IA-2 and IA-3. The previously formed special districts were modified in September of 2020 and the property within now are included within CFD No. 2020-1 IA-2 and Community Facilities District No. 2020-1 IA-1 (which is not the subject of this Report).

A. FORMATION PROCEEDING ACTIONS

The following table provides a summary of actions taken by the Board of Trustees of the School District to form Community Facilities District No. 2020-1 IA-2:

TABLE I FORMATION SUMMARY DATA	
Proceedings Item	Date & Resolution No.
Resolution of Intention to Establish	2020-21-07
Date of ROI to Establish	9-12-2020
Resolution of Formation	2020-21-22
Date of Special Election	10-27-2020
County Fund Number	68-0296-FC

B. CFD LOCATION / BOUNDARIES

The CFD is located south of Olivewood Way, east of Artisan Place, and west of Oak Ranch Drive. Appendix A contains the first page of the originally adopted and recorded boundary map for Community Facilities District No. 2020-1 and applicable County of Riverside Assessor Parcel Maps for CFD No. 2020-1 IA-2.

C. AUTHORIZED FACILITIES

At the time of formation, a Special Tax Report is prepared which identifies the permitted use of the special tax funds collected and the proceeds from the issuance of debt. Additional formation documents, as well as documents adopted at the time of the issuance of debt, may add additional specifics. The repayment of any issued debt is made from the special taxes levied within CFD No. 2020-1 IA-2.

The Special Tax Report for Community Facilities District No. 2020-1 which covers each improvement area states that the types of facilities (“School Facilities”) permitted to be funded includes, but not by way of limitation, School District facilities consisting of the planning, engineering, design, acquisition, construction, lease, improvement, and/or financing of interim and permanent facilities, including classrooms, multi-purpose facilities, administration and auxiliary space at School District facilities as

reasonably determined from time to time by the School District to be necessary to accommodate the student population to be generated as a result of development, including the property within CFD No. 2020-1, during the term of the Special Taxes as follows:

- (a) TK-12 school sites and facilities, including lease rental payments therefore related to the acquisition of land, or interests in land required for the construction of such on-site or off-site facilities, including, but not limited to, buildings, appurtenances, athletic fields, playgrounds and recreational facilities and improvements thereto, landscaping, access roadways, drainage, sidewalks and gutters and utility lines, as well as portable or relocatable buildings or interim additions to existing buildings at such School District facilities.
- (b) Modernization, rehabilitation, relocation and expansion of existing School District facilities and related infrastructure.
- (c) Central support, administrative facilities, special education facilities and transportation facilities, including, but not by way of limitation, buses and vehicles.
- (d) Furniture, equipment and technology, including technology upgrades and mobile devices and infrastructure therefore, with a useful life of at least five (5) years at such School District facilities.
- (e) The costs attributable to planning, engineering, designing, leasing, financing, acquiring, expanding, relocating, rehabilitating, or constructing (or any combination thereof) of School District facilities (including, without limitation, construction management, inspection, materials testing, and construction staking); any "debt," as defined in Government Code Section 53317(d), the costs to issue and sell any such debt (including, without limitation, underwriters discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond trustee or fiscal agent, bond and official statement printing, and administrative expenses of the School District and/or CFD No. 2020-1), and all other incidental expenses.

Section 3. DEBT-ISSUANCE INFORMATION

After a CFD is formed and an acceptable amount of development occurs, an authorized CFD may issue debt with the approval of the Board acting as the legislative body of the CFD. Many different types of debt may be issued, such as Special Tax Bonds or Certificates of Participation. The repayment of the debt is the obligation of the CFD and is not an obligation of the School District.

In August 2023, Special Tax Bonds were issued. The following table provides issuance information for the CFD No. 2020-1 IA-2 2023 Special Tax Bonds:

TABLE II DEBT-ISSUANCE INFORMATION	
Description of Information	2023 Special Tax Bonds
Dated Date	08/17/2023
Final Maturity Date	09/01/2053
Issue Amount for CFD No. 2020-1 IA-2	\$7,490,000
Interest Rate Range	5.00% to 5.00%
Calculated Yield	4.9847%
Payment Dates	March & September 1

Appendix C provides information on the use of the funds deposited into the school facilities account from the sale of bonds. As of July 1, 2024, \$7,490,000 of principal remains outstanding.

Section 4. DEVELOPMENT AND FISCAL STATUS

A. CURRENT DEVELOPMENT STATUS

CFD No. 2020-1 IA-2 is fully developed with a total of 429 dwelling units. The last dwelling unit was issued a building permit in June of 2023 which fully developed CFD No. 2020-1 IA-2 for the Fiscal Year 2024/2025 levy. Since formation, no parcels have prepaid their obligation.

B. FISCAL OVERVIEW

The special tax rates proposed to be levied in the coming fiscal year are presented to the Board annually and are set at an amount adequate to meet annual debt service requirements, cover administrative costs and fund school facilities directly from special taxes as authorized in the Rate and Method of Apportionment of Special Tax adopted at formation.

Appendix B provides a report of the funds collected and expended for Fiscal Year 2023/24. Appendix C contains the status of school facilities construction and funding which was authorized at the time of formation. This information is presented in compliance with SB165, the "Bond Accountability Act" which was codified in Government Code Sections 50075.1, 50075.3 and 50075.5. Appendix B also contains additional information which complies with Government Code Section 53343.1. The requirement to comply with Government Code Section 53343.1 is only applicable if requested by a person who resides in or owns property in CFD No. 2020-1 IA-2. To date, this information has not been requested, but is being provided here for transparency purposes.

Section 5. ADMINISTRATIVE OBLIGATIONS

This section of the Report overviews administrative obligations under which the School District has an obligation to comply.

A. CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION (“CDIAC”) REPORTING OBLIGATIONS

California Government Code requires that a report entitled, Yearly Fiscal Status Report, be filed with the California Debt and Investment Advisory Commission (“CDIAC”) each October for debt issued after January 1, 1993, as well as posted on the School District website on or before January 31st. In addition, CDIAC also requires an Annual Debt Transparency Report to be filed each January for debt issued after January 1, 2017. The outstanding Beaumont Unified School District CFD No. 2020-1 IA-2 2023 Special Tax Bonds issued in August 2023 are subject to both the filing of the Yearly Fiscal Status Report (first report filed in October 2024) and the Annual Debt Transparency Report (first report filed in January 2025). The School District is in compliance with this requirement and such report is available on the School District’s website at <http://www.specialdistricttransparency.com/busd/>.

B. SECONDARY MARKET REPORTING REQUIREMENTS (RULE 15C2-12)

Secondary Market Reporting Requirements are applicable to certain debt issues dated after July 3, 1995. The Beaumont Unified School District CFD No. 2020-1 IA-2 2023 Special Tax Bonds issued in August 2023 are subject to this requirement. The School District is in compliance with this requirement and has timely posted the required data onto the Municipal Securities Rulemaking Board website, “EMMA” (Electronic Municipal Market Access) as required.

C. NOTICE OF SPECIAL TAX TO HOMEOWNERS

In accordance with Section 53340.2 of the Government Code, an agency will designate an office, department, or bureau to establish procedures to promptly respond to inquiries concerning current and future estimated tax liability. For purposes of enabling sellers of real property subject to the levy of special taxes to satisfy the notice requirements, the designated party will furnish a Notice of Special Tax to any individual requesting the notice within five (5) business days of receiving a request for such notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars (\$10.00). SDFA is the direct contact to comply with all requests for this notice as well as general questions regarding CFD No. 2020-1 IA-2.

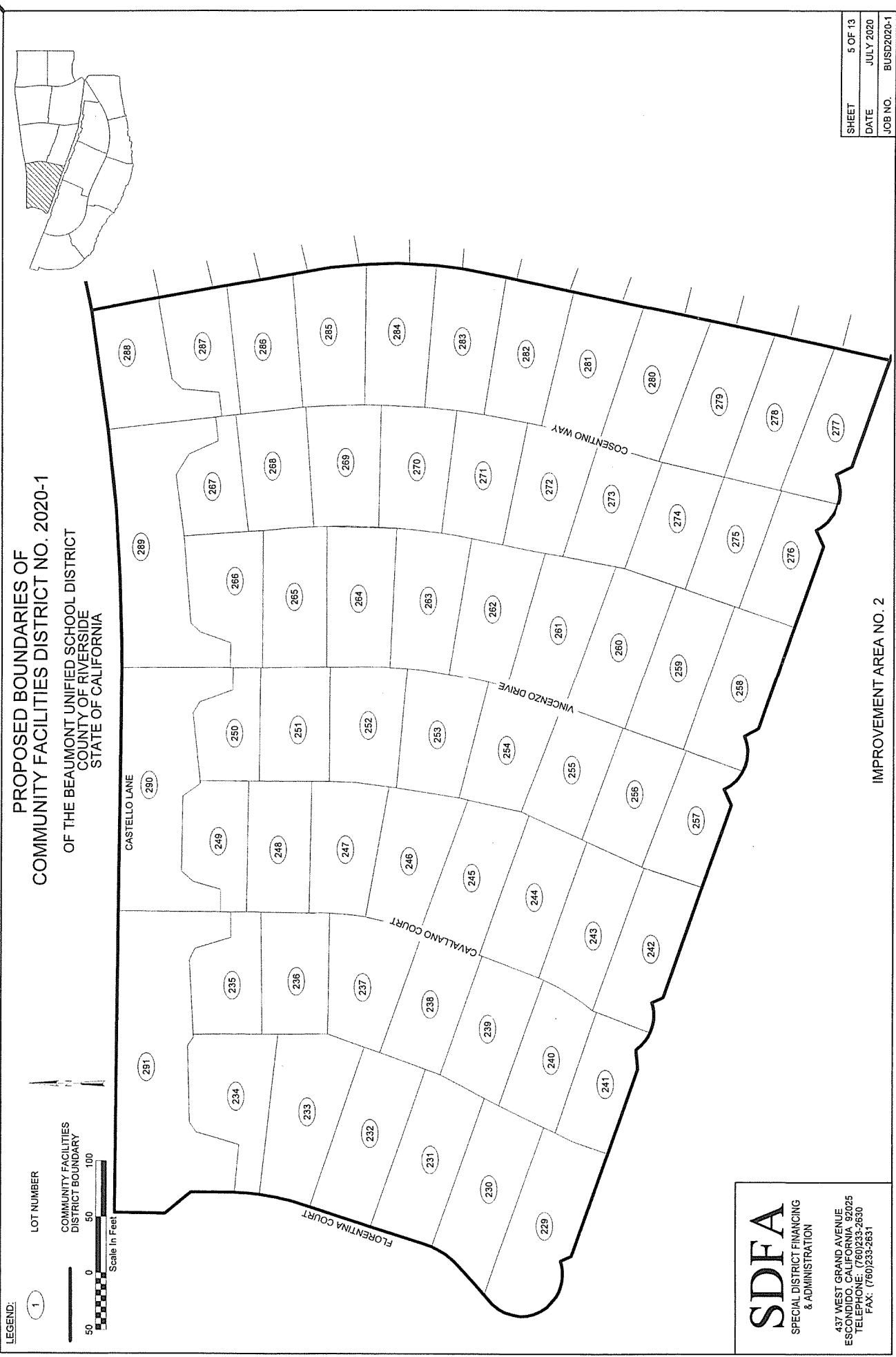
Section 6. APPENDICES

- Appendix A CFD Location / Boundaries**
- Appendix B Fiscal Year 2023/24 Revenues and Expenditures**
- Appendix C School Facilities Construction and Funding Status**

Appendix A: CFD Location / Boundaries

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SHEET	5 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

IMPROVEMENT AREA NO. 2

SDFA
SPECIAL DISTRICT FINANCING
& ADMINISTRATION

437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631

COPY

85/69

PROPOSED BOUNDARIES OF
 COMMUNITY FACILITIES DISTRICT NO. 2020-1
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT
 COUNTY OF RIVERSIDE
 STATE OF CALIFORNIA

LEGEND:

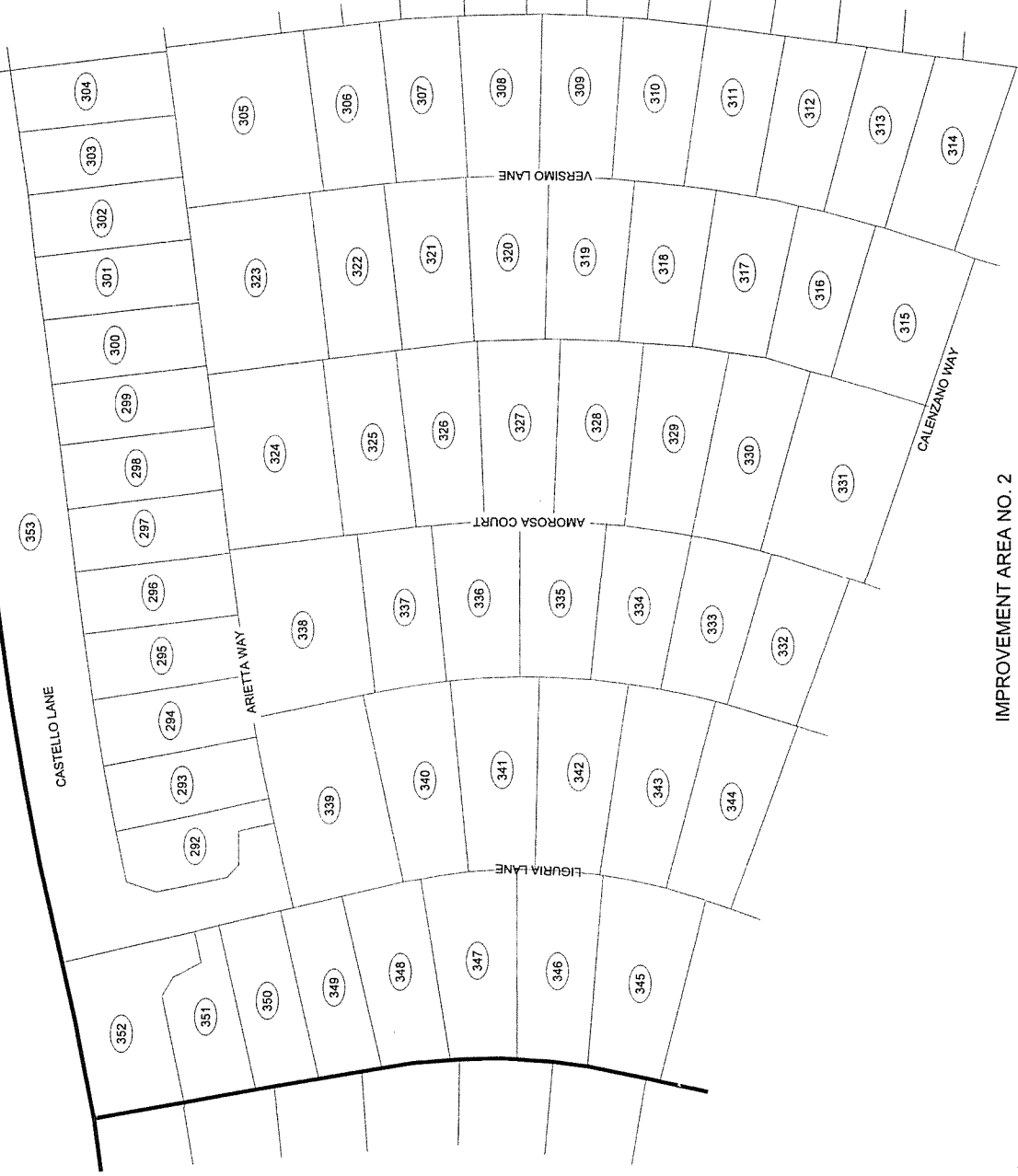
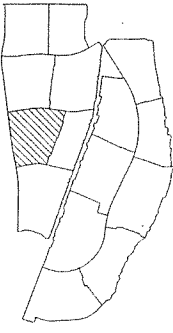
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LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet

0 50 100



SHEET	6 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

IMPROVEMENT AREA NO. 2

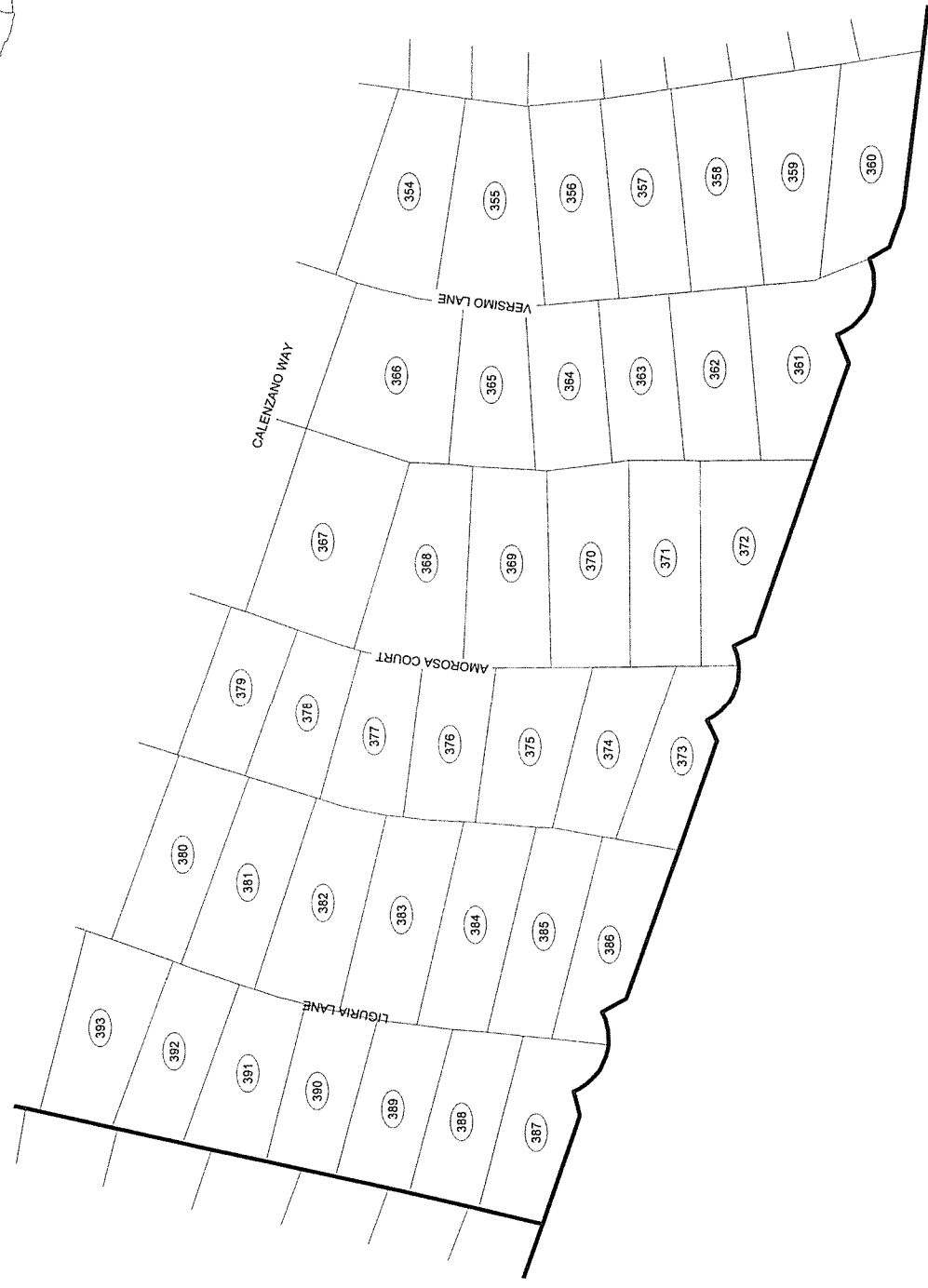
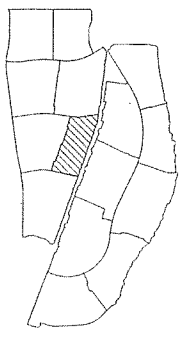
SDFFA
 SPECIAL DISTRICT FINANCING
 & ADMINISTRATION

437 WEST GRAND AVENUE
 ESCONDIDO, CALIFORNIA 92025
 TELEPHONE: (760)233-2630
 FAX: (760)233-2631

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COPY

PROPOSED BOUNDARIES OF
 COMMUNITY FACILITIES DISTRICT NO. 2020-1
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT
 COUNTY OF RIVERSIDE
 STATE OF CALIFORNIA



LEGEND:

1

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet

0 50 100

SDFA
 SPECIAL DISTRICT FINANCING
 & ADMINISTRATION

437 WEST GRAND AVENUE
 ESCONDIDO, CALIFORNIA 92025
 TELEPHONE: (760)233-2630
 FAX: (760)233-2631

SHEET	7 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

IMPROVEMENT AREA NO. 2

copy 12/25

PROPOSED BOUNDARIES OF
 COMMUNITY FACILITIES DISTRICT NO. 2020-1
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT
 COUNTY OF RIVERSIDE,
 STATE OF CALIFORNIA

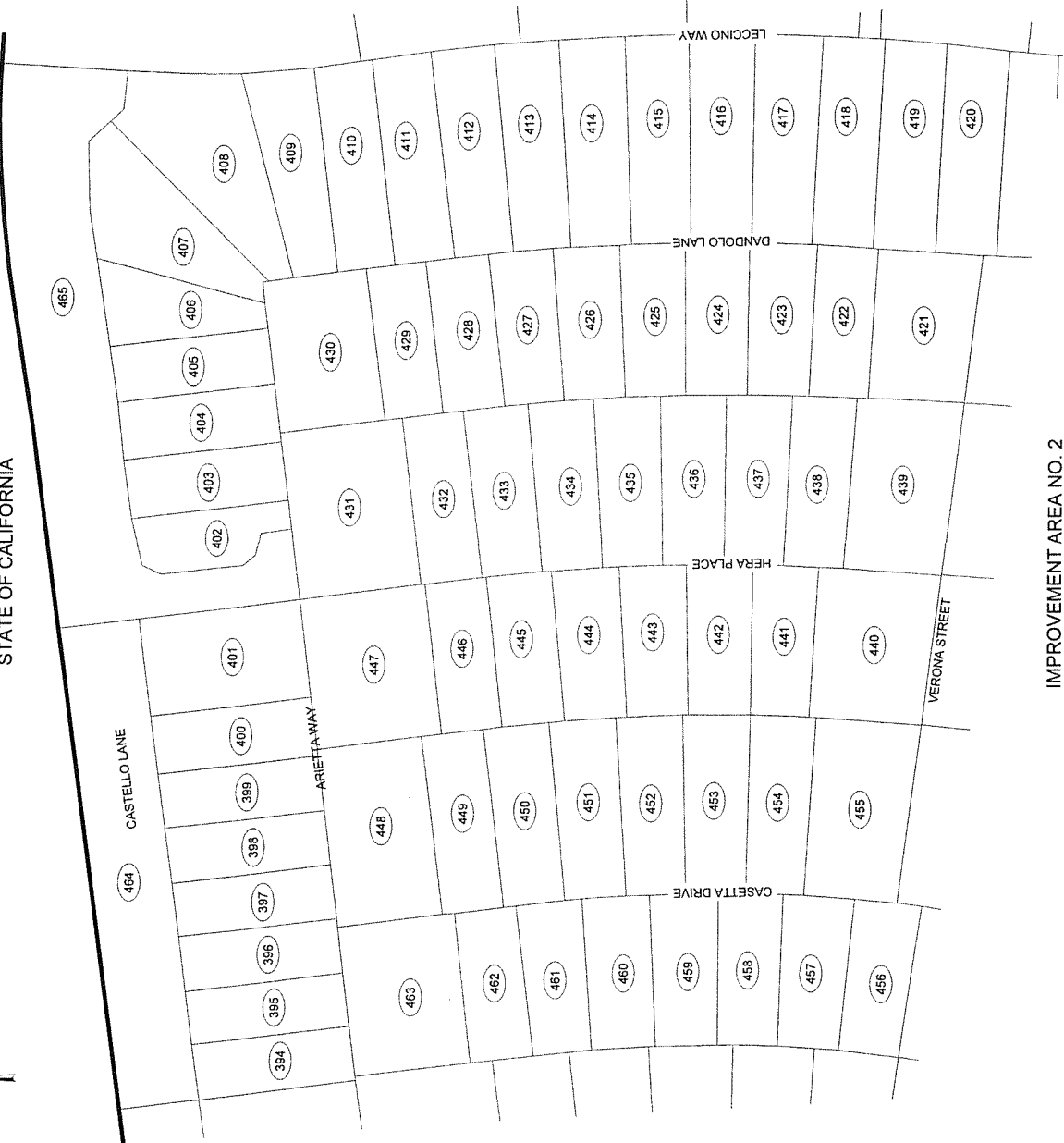
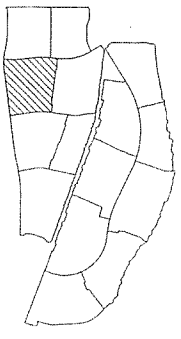
LEGEND:

1 LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet

0 50 100



SDFFA
 SPECIAL DISTRICT FINANCING
 & ADMINISTRATION
 437 WEST GRAND AVENUE
 ESCONDIDO, CALIFORNIA 92025
 TELEPHONE: (760)233-2630
 FAX: (760)233-2631

SHEET	8 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

IMPROVEMENT AREA NO. 2

85/22

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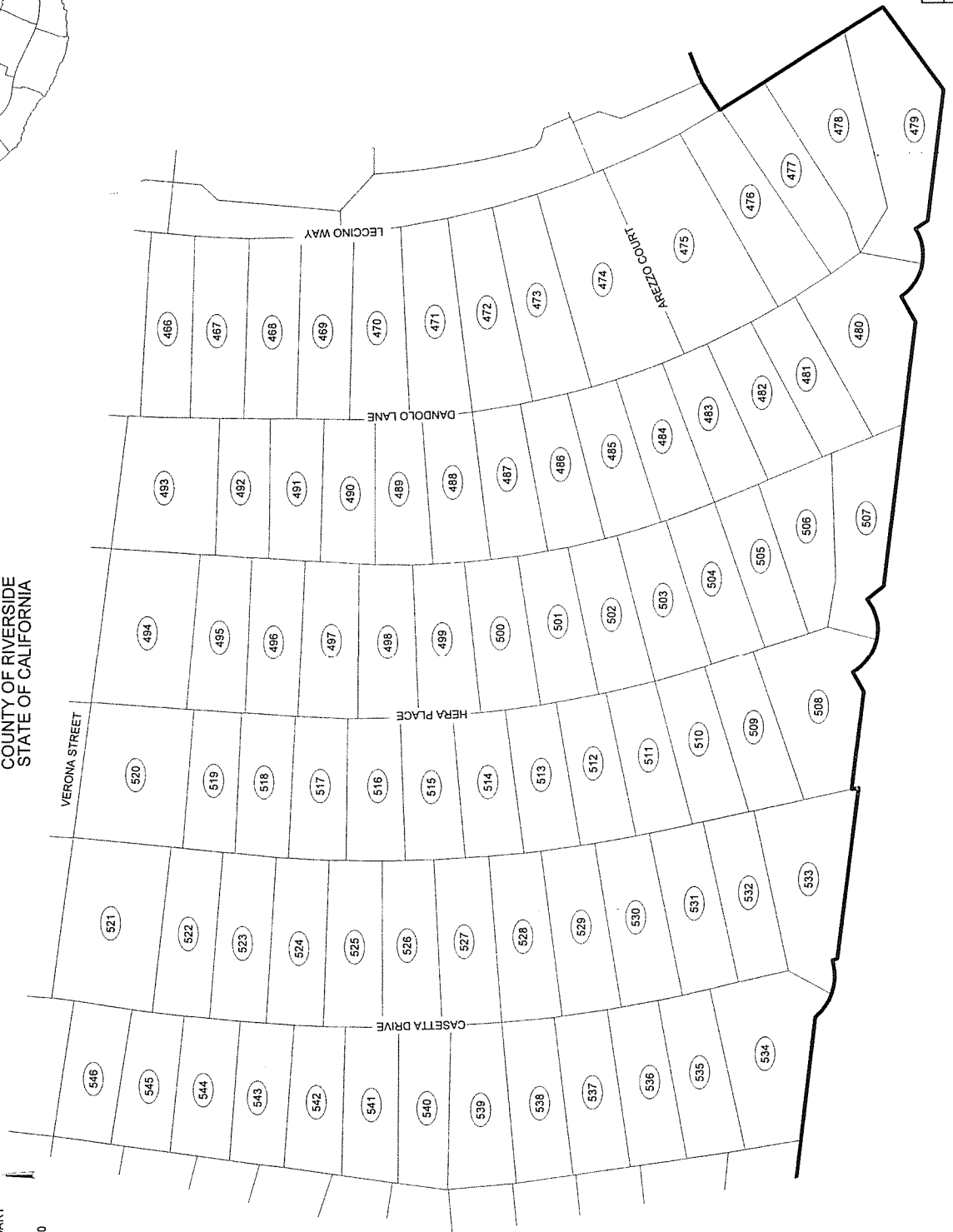
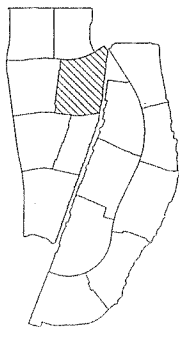
PROPOSED BOUNDARIES OF
 COMMUNITY FACILITIES DISTRICT NO. 2020-1
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT
 COUNTY OF RIVERSIDE
 STATE OF CALIFORNIA

LEGEND: (1)

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet



SHEET	9 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

SDFEA
 SPECIAL DISTRICT FINANCING
 & ADMINISTRATION
 437 WEST GRAND AVENUE
 ESCONDIDO, CALIFORNIA 92025
 TELEPHONE: (760)233-2630
 FAX: (760)233-2631

IMPROVEMENT AREA NO. 2

05/13

COPY

LEGEND:

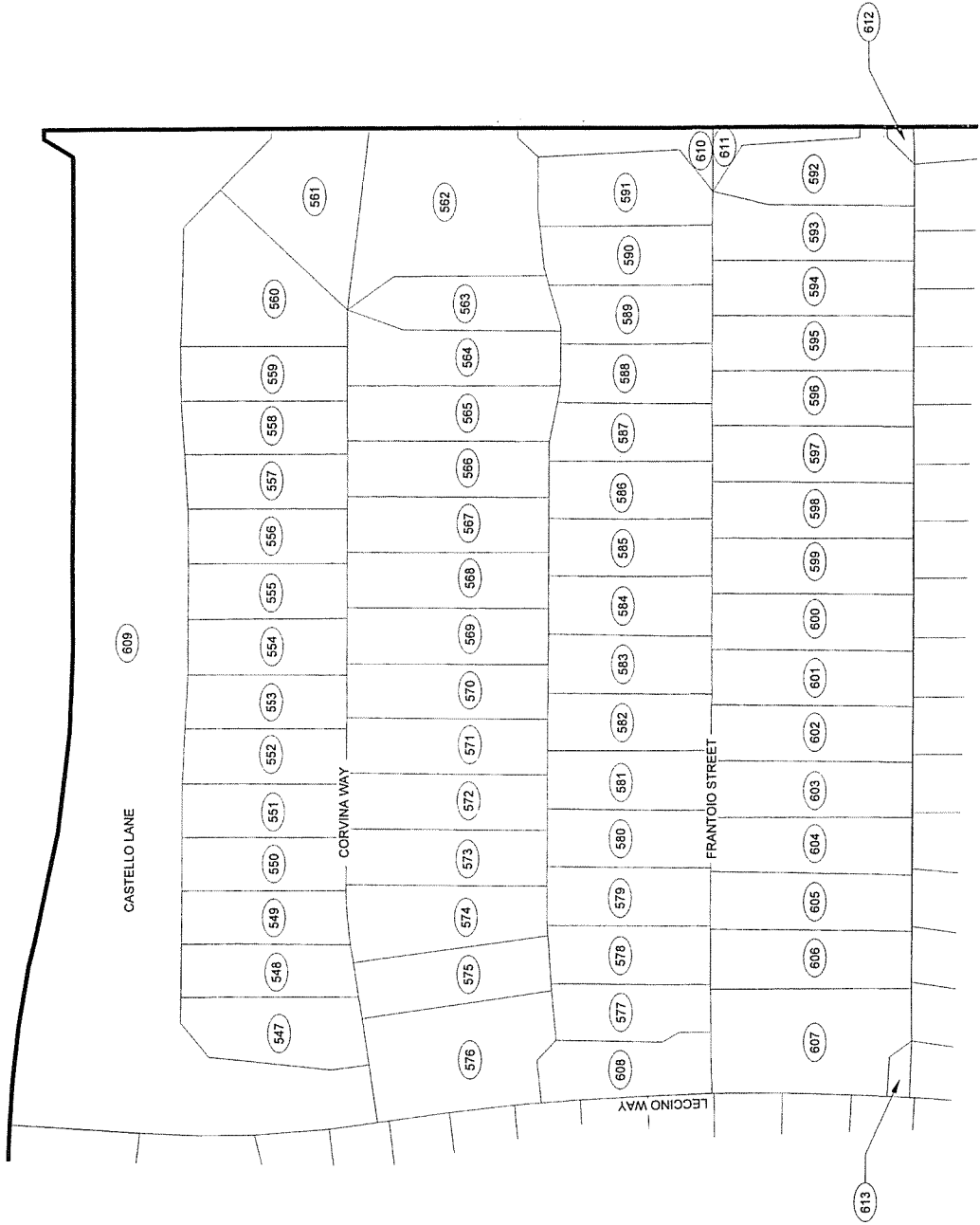
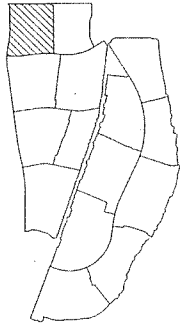
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LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



PROPOSED BOUNDARIES OF
 COMMUNITY FACILITIES DISTRICT NO. 2020-1
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT
 COUNTY OF RIVERSIDE
 STATE OF CALIFORNIA



IMPROVEMENT AREA NO. 2

SHEET	10 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

SDFFA
 SPECIAL DISTRICT FINANCING
 & ADMINISTRATION

437 WEST GRAND AVENUE
 ESCONDIDO, CALIFORNIA 92025
 TELEPHONE: (760) 233-2630
 FAX: (760) 233-2631

95/141

COPY

PROPOSED BOUNDARIES OF
 COMMUNITY FACILITIES DISTRICT NO. 2020-1
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT
 COUNTY OF RIVERSIDE
 STATE OF CALIFORNIA

LEGEND:

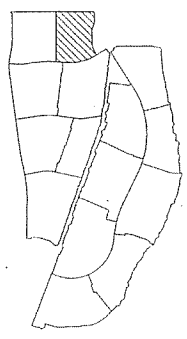
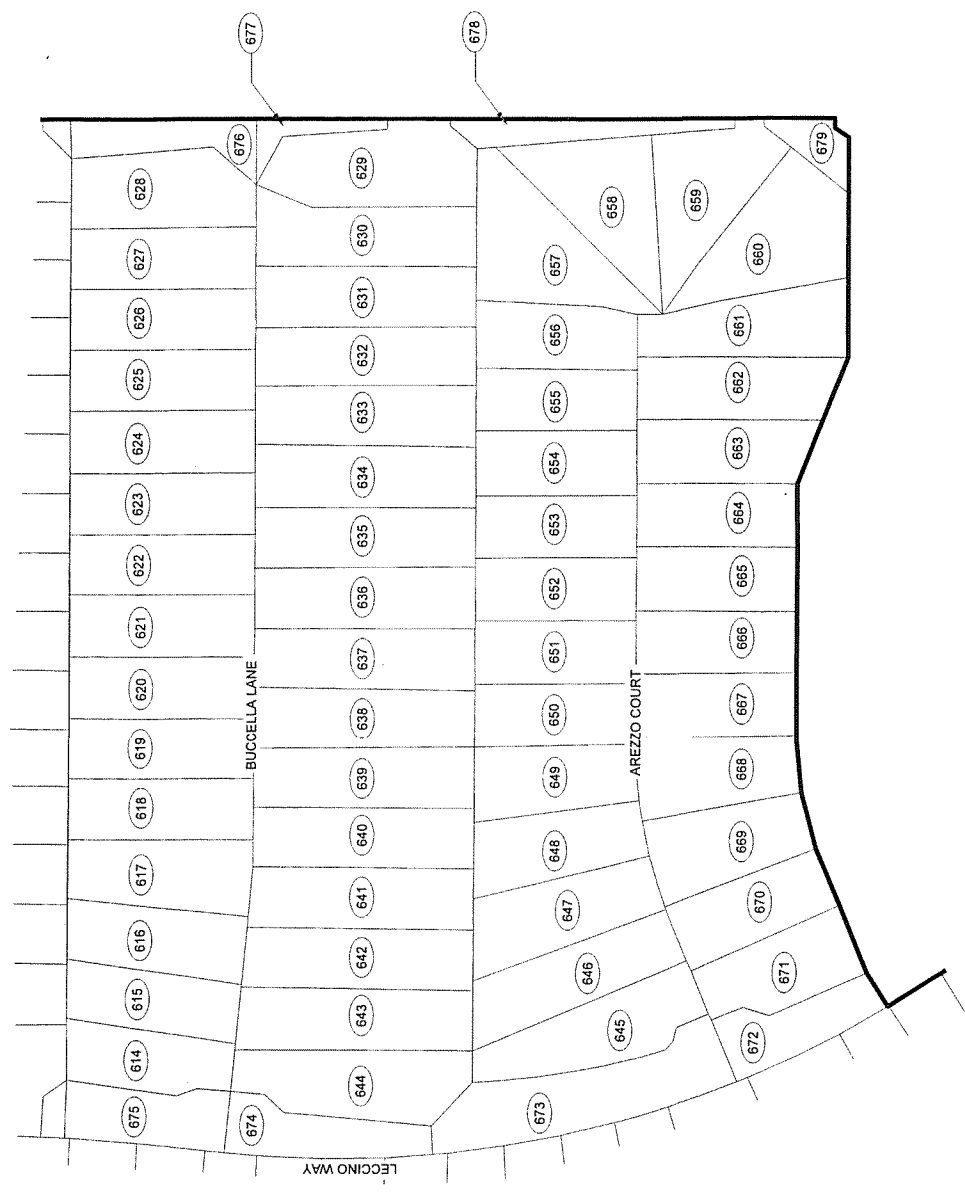
1

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet

0 50 100



SHEET	11 OF 13
DATE	JULY 2020
JOB NO.	BUSD2020-1

SDFA
 SPECIAL DISTRICT FINANCING
 & ADMINISTRATION

437 WEST GRAND AVENUE
 ESCONDIDO, CALIFORNIA 92025
 TELEPHONE: (760)233-2630
 FAX: (760)233-2631

IMPROVEMENT AREA NO. 2

65/AS

COPY

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2020-1 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT COUNTY OF RIVERSIDE STATE OF CALIFORNIA

LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	
1	414-440-001	1	101	414-410-018	1	156	414-410-073	1	211	414-420-055	1	266	414-430-038	2	321	414-450-030	2	371	414-460-017	2	
2	414-440-002	1	102	414-410-019	1	157	414-420-001	1	212	414-420-056	1	267	414-430-039	2	322	414-450-031	2	372	414-460-018	2	
3	414-440-003	1	103	414-410-020	1	158	414-420-002	1	213	414-420-057	1	268	414-430-040	2	323	414-450-032	2	373	414-460-019	2	
4	414-440-004	1	104	414-410-021	1	159	414-420-003	1	214	414-420-058	1	269	414-430-041	2	324	414-450-033	2	374	414-460-020	2	
5	414-440-005	1	105	414-410-022	1	160	414-420-004	1	215	414-420-059	1	270	414-430-042	2	325	414-450-034	2	375	414-460-021	2	
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7	414-440-007	1	107	414-410-024	1	162	414-420-006	1	217	414-420-061	1	272	414-430-044	2	327	414-450-036	2	377	414-460-023	2	
8	414-440-008	1	108	414-410-025	1	163	414-420-007	1	218	414-420-062	1	273	414-430-045	2	328	414-450-037	2	378	414-460-024	2	
9	414-440-009	1	109	414-410-026	1	164	414-420-008	1	219	414-420-063	1	274	414-430-046	2	329	414-450-038	2	379	414-460-025	2	
10	414-440-010	1	110	414-410-027	1	165	414-420-009	1	220	414-420-064	1	275	414-430-047	2	330	414-450-039	2	380	414-460-026	2	
11	414-440-011	1	111	414-410-028	1	166	414-420-010	1	221	414-420-065	1	276	414-430-048	2	331	414-450-040	2	381	414-460-027	2	
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34	414-440-034	1	134	414-410-051	1	189	414-420-033	1	244	414-430-016	2	299	414-450-008	2	354	414-460-001	2	404	414-460-050	2	
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36	414-440-036	1	136	414-410-053	1	191	414-420-035	1	246	414-430-018	2	301	414-450-010	2	356	414-460-003	2	406	414-460-052	2	
37	414-440-037	1	137	414-410-054	1	192	414-420-036	1	247	414-430-019	2	302	414-450-011	2	357	414-460-004	2	407	414-460-053	2	
38	414-440-038	1	138	414-410-055	1	193	414-420-037	1	248	414-430-020	2	303	414-450-012	2	358	414-460-005	2	408	414-460-054	2	
39	414-440-039	1	139	414-410-056	1	194	414-420-038	1	249	414-430-021	2	304	414-450-013	2	359	414-460-006	2	409	414-460-055	2	
40	414-440-040	1	140	414-410-057	1	195	414-420-039	1	250	414-430-022	2	305	414-450-014	2	360	414-460-007	2	410	414-460-056	2	
41	414-440-041	1	141	414-410-058	1	196	414-420-040	1	251	414-430-023	2	306	414-450-015	2	361	414-460-008	2	411	414-460-057	2	
42	414-440-042	1	142	414-410-059	1	197	414-420-041	1	252	414-430-024	2	307	414-450-016	2	362	414-460-009	2	412	414-460-058	2	
43	414-440-043	1	143	414-410-060	1	198	414-420-042	1	253	414-430-025	2	308	414-450-017	2	363	414-460-010	2	413	414-460-059	2	
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			148	414-410-065	1	203	414-420-047	1	258	414-430-030	2	313	414-450-022	2	368	414-460-015	2				
			149	414-410-066	1	204	414-420-048	1	259	414-430-031	2	314	414-450-023	2	369	414-460-016	2				
			150	414-410-067	1	205	414-420-049	1	260	414-430-032	2	315	414-450-024	2							
			151	414-410-068	1	206	414-420-050	1	261	414-430-033	2	316	414-450-025	2							
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			154	414-410-071	1	209	414-420-053	1	264	414-430-036	2	319	414-450-028	2							
			155	414-410-072	1	210	414-420-054	1	265	414-430-037	2	320	414-450-029	2							

SHEET 12 OF 13
DATE JULY 2020
JOB NO. BUSD2020-1

SDFA
SPECIAL DISTRICT FINANCING & ADMINISTRATION
437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631

85/70

COPY

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 2020-1 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT COUNTY OF RIVERSIDE STATE OF CALIFORNIA

LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA	LOT NO.	APN	IMPROV. AREA
371	414-460-018	2	423	414-470-030	2	475	414-480-010	2	527	414-480-062	2	579	414-500-033	2	631	414-490-018	2
372	414-460-019	2	424	414-470-031	2	476	414-480-011	2	528	414-480-063	2	580	414-500-034	2	632	414-490-019	2
373	414-460-020	2	425	414-470-032	2	477	414-480-012	2	529	414-480-064	2	581	414-500-035	2	633	414-490-020	2
374	414-460-021	2	426	414-470-033	2	478	414-480-013	2	530	414-480-065	2	582	414-500-036	2	634	414-490-021	2
375	414-460-022	2	427	414-470-034	2	479	414-480-014	2	531	414-480-066	2	583	414-500-037	2	635	414-490-022	2
376	414-460-023	2	428	414-470-035	2	480	414-480-015	2	532	414-480-067	2	584	414-500-038	2	636	414-490-023	2
377	414-460-024	2	429	414-470-036	2	481	414-480-016	2	533	414-480-068	2	585	414-500-039	2	637	414-490-024	2
378	414-460-025	2	430	414-470-037	2	482	414-480-017	2	534	414-480-069	2	586	414-500-040	2	638	414-490-025	2
379	414-460-026	2	431	414-470-038	2	483	414-480-018	2	535	414-480-070	2	587	414-500-041	2	639	414-490-026	2
380	414-460-027	2	432	414-470-039	2	484	414-480-019	2	536	414-480-071	2	588	414-500-042	2	640	414-490-027	2
381	414-460-028	2	433	414-470-040	2	485	414-480-020	2	537	414-480-072	2	589	414-500-043	2	641	414-490-028	2
382	414-460-029	2	434	414-470-041	2	486	414-480-021	2	538	414-480-073	2	590	414-500-044	2	642	414-490-029	2
383	414-460-030	2	435	414-470-042	2	487	414-480-022	2	539	414-480-074	2	591	414-500-045	2	643	414-490-030	2
384	414-460-031	2	436	414-470-043	2	488	414-480-023	2	540	414-480-075	2	592	414-500-046	2	644	414-490-031	2
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420	414-470-027	2	472	414-470-079	2	524	414-480-059	2	576	414-480-111	2	628	414-490-015	2			
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SHEET 13 OF 13
DATE JULY 2020
JOB NO. BUSD2020-1

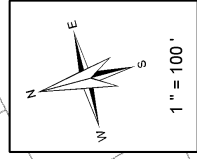
SDFA
SPECIAL DISTRICT FINANCING & ADMINISTRATION
437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631

414-43
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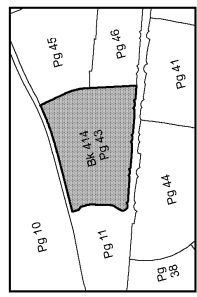
SEC. 6 T.3S, R.1W
CITY OF BEAUMONT

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Legend

- Lot Lines
- Right-Of-Way
- Old Lot Lines
- Reference R.O.W
- Other Easements
- Lease Area
- Subdivision To Mark



ASSESSOR'S MAP BK 414 PG. 43
Riverside County, Calif. *jasantes*

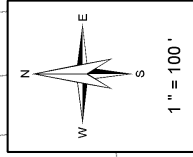
Map Reference *
MB444/15 - 19 TRACT MAP NO 27971-7

Apr 2015

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TRA 002-008

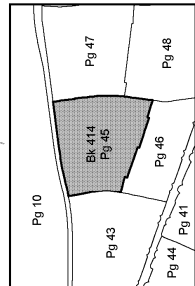
SEC. 6 T.3S, R.1W
CITY OF BEAUMONT



- Legend**
- Lot Lines
 - Right-Of-Way
 - Old Lot Lines
 - Reference R.O.W
 - Other Easements
 - Lease Area
 - Subdivision To Mark



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Map Reference *
MB 444/25 - 30 TRACT MAP NO 27971-9

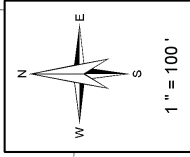


414-46
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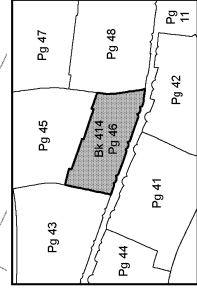
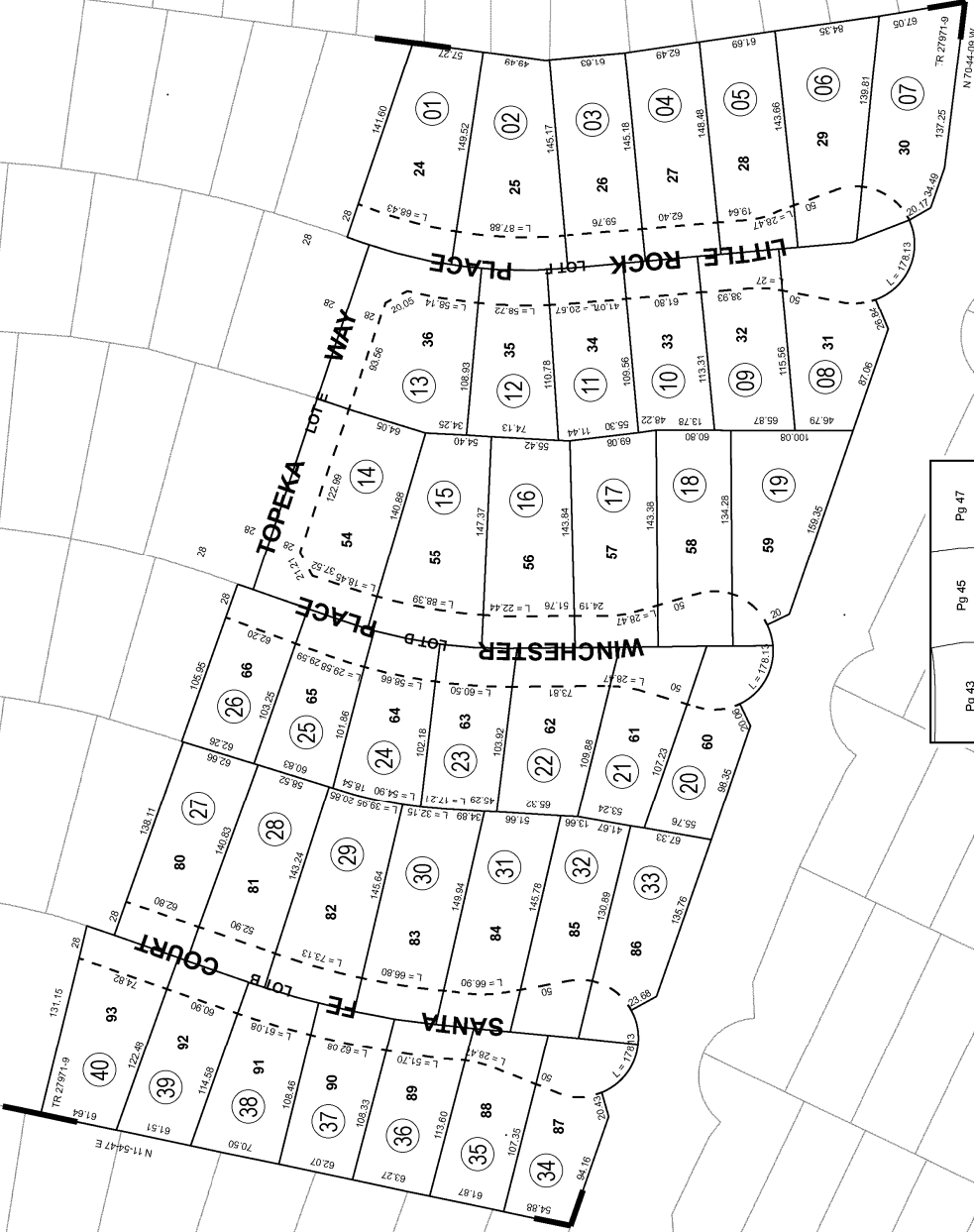
TRA 002-008

SEC. 6 T.3S, R.1W
CITY OF BEAUMONT

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- Legend**
- Lot Lines
 - Right-Of-Way
 - - - Old Lot Lines
 - - - Reference R.O.W
 - Other Easements
 - Lease Area
 - ▬ Subdivision To Mark



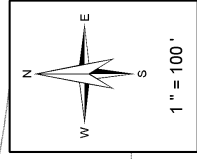
Map Reference *
MB 444/25 - 30 TRACT MAP NO 27971-9

Apr 2015

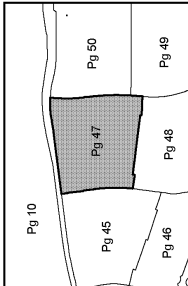
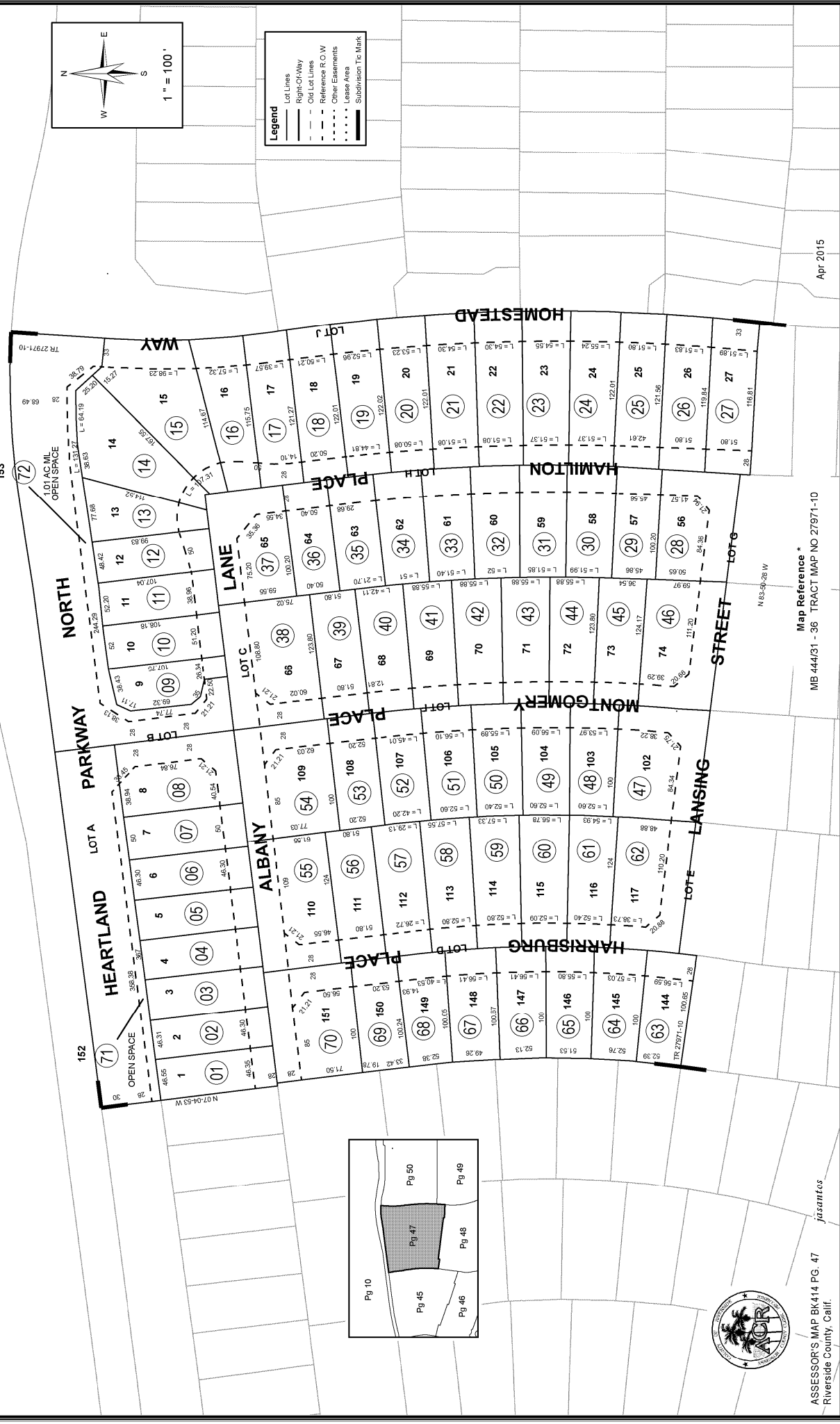


ASSESSOR'S MAP BK 414 PG. 46
Riverside County, Calif. *jasantos*

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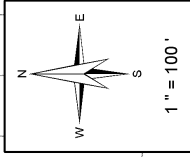
- Legend**
- Lot Lines
 - Right-Of-Way
 - - - Old Lot Lines
 - - - Reference R.O.W
 - · · · · Other Easements
 - Lease Area
 - Subdivision To Mark



Map Reference *
MB 444131 - 36 TRACT MAP NO 27971-10

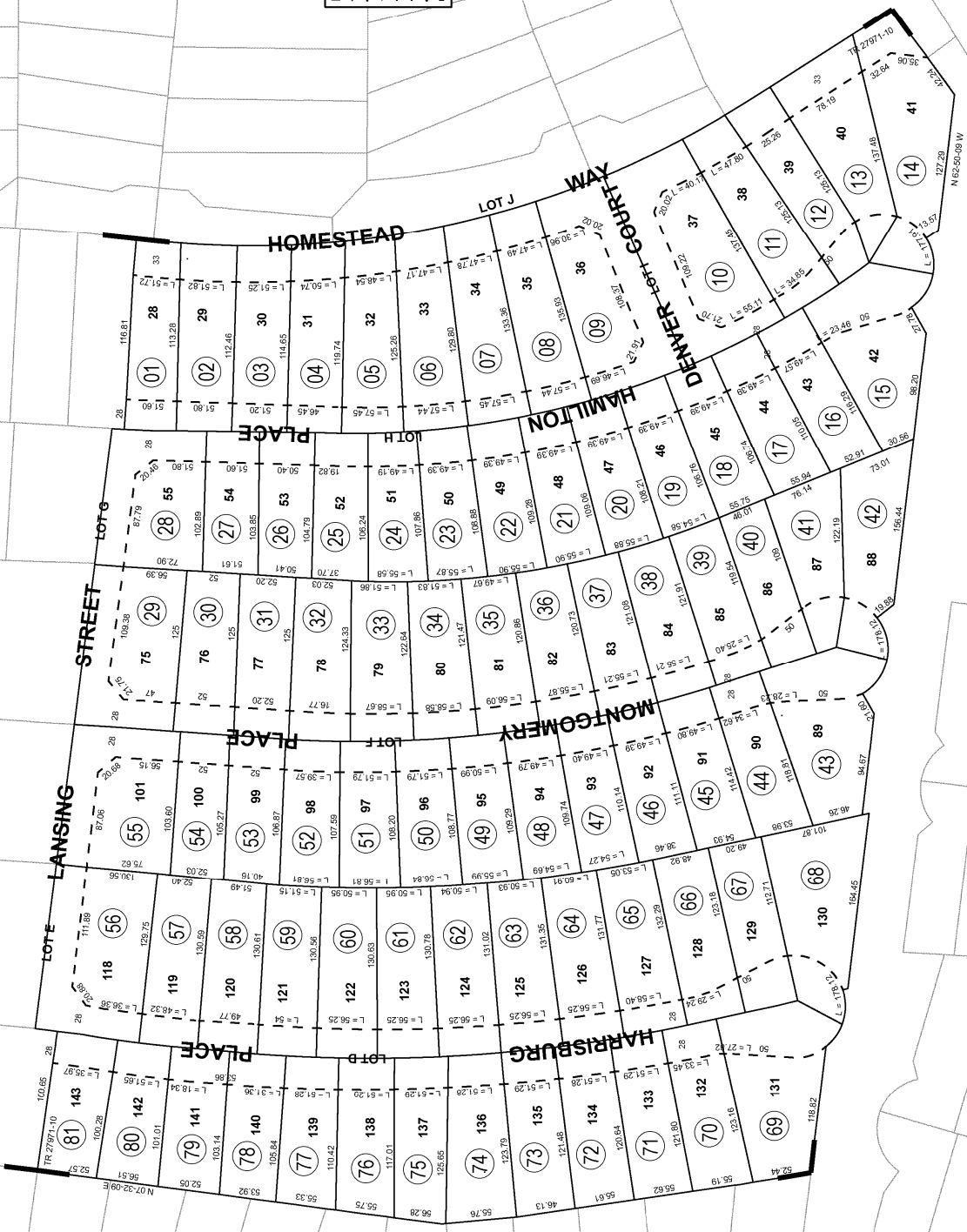
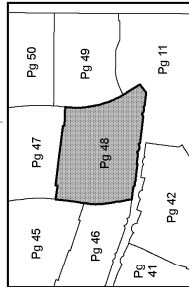
Apr 2015



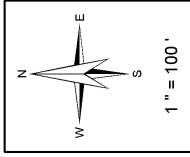


- Legend**
- Lot Lines
 - Right-Of-Way
 - - - Old Lot Lines
 - - - Reference R.O.W
 - · · · · Other Easements
 - · · · · Lease Area
 - ▬ Subdivision To Mark

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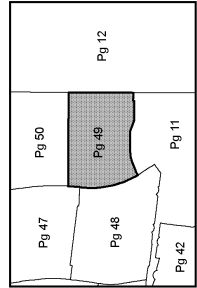
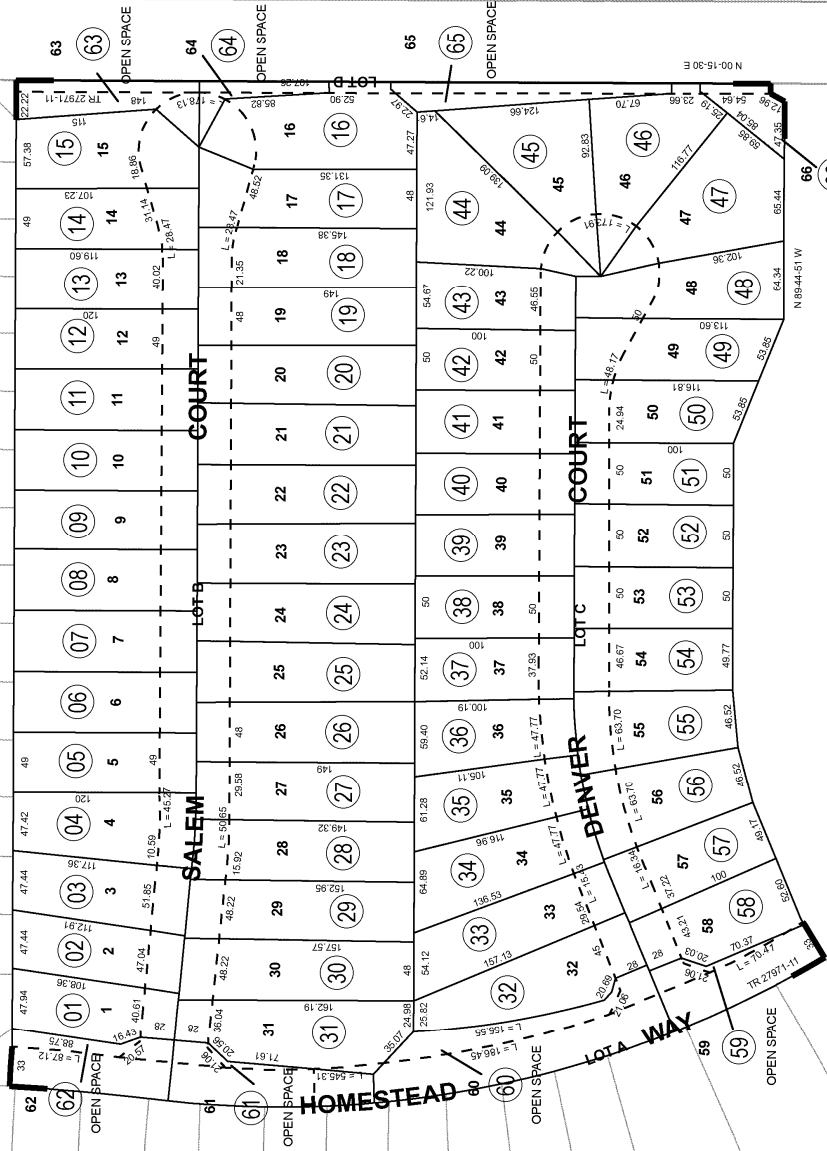


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCEL MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.



Legend

- Lot Lines
- Right-Of-Way
- - - Old Lot Lines
- - - Reference R.O.W
- Other Easements
- Lease Area
- ▬ Subdivision To Mark

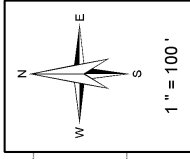


Map Reference *
MB 444/37 - 40 TRACT MAP NO 27971-11

Apr 2015



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414-11



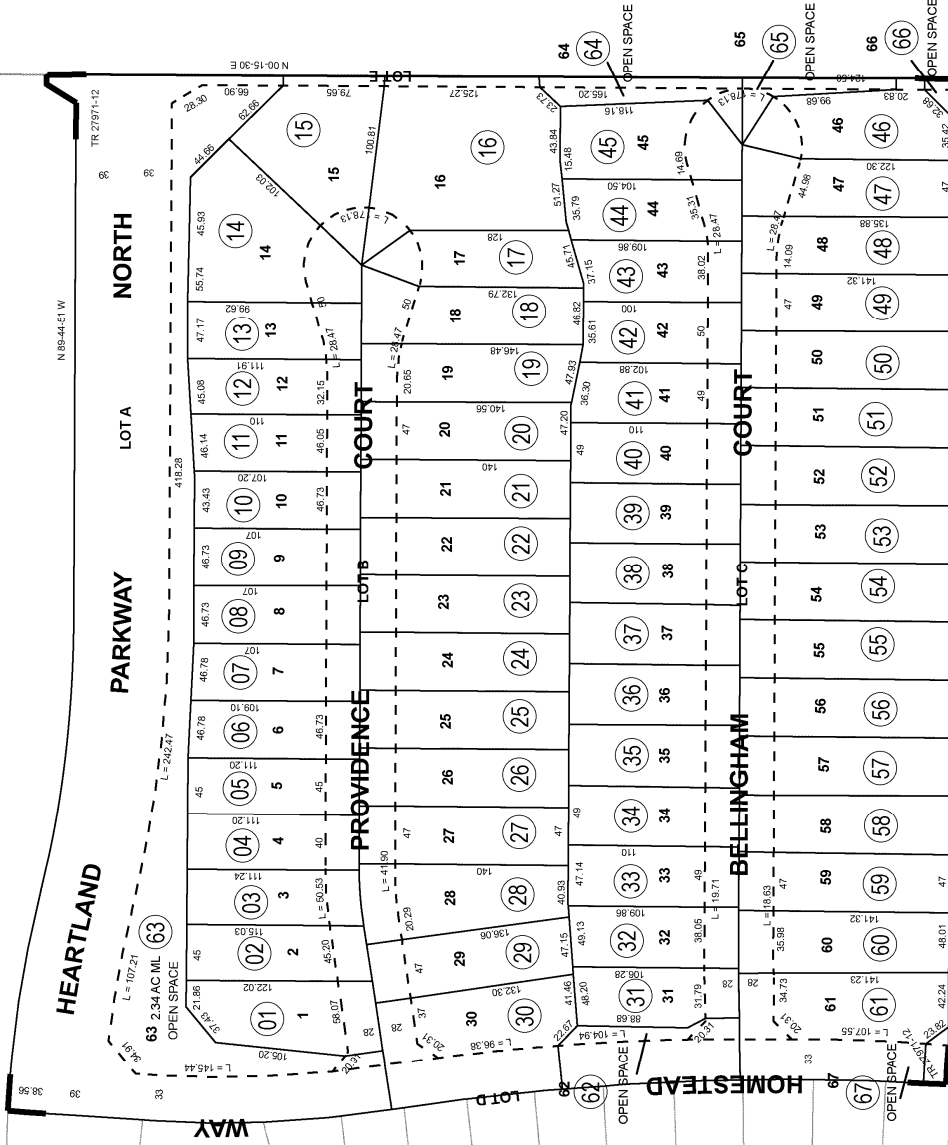
- Legend**
- Lot Lines
 - Right-Of-Way
 - Old Lot Lines
 - Reference R.O.W
 - Other Easements
 - Lease Area
 - Subdivision To Mark

TRA 002-008

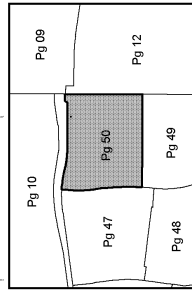
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Apr 2015

SEC. 6 T.3S, R.1W
CITY OF BEAUMONT



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Map Reference *
MB 444/41 - 44 TRACT MAP NO 27971-12



Appendix B: Fiscal Year 2023/24 Revenues and Expenditures

Appendix B

Beaumont Unified School District Community Facilities District No. 2020-1 Improvement Area 2 Revenues and Expenditures

	Fiscal Year 2023/24
Beginning Balance (July 1st) ⁽¹⁾ :	\$5,002,462.01
Revenue:	
Special Taxes Collected ⁽²⁾	365,223.75
Mitigation Payments Collected ⁽³⁾	0.00
Interest Earnings ⁽⁴⁾	258.91
Bond Proceeds	7,505,529.15
Transfer from Fund 49	119,280.10
Other	0.00
Total Revenue	\$7,990,291.91
Expenditures:	
Facilities	2,420,666.73
Mitigation Payments Refunded ⁽³⁾	4,882,116.53
Bonded Indebtedness	0.00
Principal	0.00
Interest	201,813.89
Administration	0.00
Cost of Collection ⁽⁵⁾	26,065.47
Cost of Issuance	300,207.00
Transfer to Fiscal Agent	119,280.10
Other	0.00
Total Expenditures	\$7,950,149.72
Ending Balance (June 30th):	\$5,042,604.20

Footnotes:

- (1) Represents Mitigation Payments and special taxes collected prior to Fiscal Year 2023/2024.
- (2) Represents the total amount of special taxes received along with the payment of delinquent special taxes directly to the CFD. These payments may include interest earnings on current year special tax payments, as well as penalties and interest on delinquent prior year special taxes paid.
- (3) As required in the School Facilities Mitigation Agreement between the School District and the developer of the CFD, prior to the issuance of debt, Mitigation Payments are due at the time of issuance of a certificate of compliance. These payments are held as security until the issuance of debt at which time the payments are refunded. These payments were refunded in October 2023 after the bonds were issued.
- (4) Includes interest earned and accrued interest paid on investments. Before the issuance of bonds, Mitigation Payments and Special Taxes are deposited into the School District's Fund 49.
- (5) Cost of Collection includes, if applicable: the administrative expenses of the School District, the cost of an independent financial consultant, bank fees and charges, as well as the cost of legal fees as needed or required. The Cost of Collection does not include the cost of the County of Riverside to place the levy onto the roll as these charges are collected by the County as a reduction in the amount of special taxes received annually.

Appendix B

Beaumont Unified School District
Community Facilities District No. 2020-1 Improvement Area 2
Fiscal Year End Balances by Account

	Fiscal Year <u>2023/24</u>
Funds Held by District	0.00
Portion of Fund 25	
Fund 49	
Mitigation Payment Deposits	0.00
Administrative Expenses	0.00
Direct Funding of School Facilities ⁽¹⁾	338,433.88
<u>Total Fund 49</u>	<u>\$338,433.88</u>
Funds Held by Trustee	
Special Tax Fund	0.02
Principal Account	0.00
Interest Account	15.50
Administrative Expense Fund	0.00
Reserve Fund	654,352.79
Acquisition and Construction Fund	4,049,802.01
Cost of Issuance Fund	0.00
Direct Funding of School Facilities ⁽¹⁾	0.00
<u>Total Held by Trustee</u>	<u>\$4,704,170.32</u>
<u>Ending Balance (June 30th)</u>	<u>\$5,042,604.20</u>

Footnote:

- (1) Direct funding of School Facilities represents special tax funds deposited from the levy of special taxes in excess of debt service and required administration. Use of such funds is described in Appendix C.

Appendix C: School Facilities Construction and Funding Status

Appendix C

Beaumont Unified School District Community Facilities District No. 2020-1 Improvement Area 2 School Facilities Construction and Funding Status

Projects Authorized and Funded through the Issuance of Debt
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Project Funding: Debt Issuance	<u>Fiscal Year 2023/24</u>
Beginning Balance (July 1st)	\$0.00
Revenue (Acquisition and Construction Fund, Net COI)	6,468,448.57
Expenditures	2,418,876.95
Other (Interest, Accrued Interest, Etc.)	230.39
Ending Balance (June 30th)	\$4,049,802.01

Summary of Projects Authorized and Funded through Debt Issuance:

Dated Date of Original Sale	8/17/2023
Principal Amount of Bonds Issued (plus Net Original Issue Premium)	7,505,529.15
School Facilities Proceeds	6,460,070.32
Other Entity in Receipt of Proceeds	NA
Use or Proposed Use of School Facilities Proceeds	Rehabilitation of District-wide Facilities
Status of Project	In Progress

Projects Authorized and Funded Directly from Special Taxes

Project Funding: Non-Debt Balances	<u>Fiscal Year 2023/24</u>
Beginning Balance (July 1st)	\$153,687.75
Expenditures	(1,789.78)
Deposits ⁽¹⁾	186,535.91
Other (Interest, Accrued Interest, Etc.)	0.00
Ending Balance (June 30th)	\$338,433.88

Summary of Projects Authorized and Funded through Fund Balances:

The above identified fund balances will be used to directly or indirectly benefit property within the CFD. These funds have not yet been dedicated but have been found to be needed to mitigate the impact of the development on school facilities. See the May 2024, 2024 Long Range Facilities Master Plan approved May 7, 2024 as to possible projects to be funded when adequate funding is available.

Footnote:

- (1) Represents the Special Taxes Collected less Expenditures within the fiscal year.