



FISCAL YEAR 2024/25 ANNUAL SB165 COMPLIANCE REPORT

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

November 18, 2025

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
27201 Puerta Real #260
Mission Viejo, CA 92691
949.282.1077

TABLE OF CONTENTS

- Section 1. PURPOSE AND OVERVIEW 2
 - A. SUMMARY OF AUTHORIZING LEGISLATION 2
- Section 2. SUMMARY OF FORMATION PROCEEDINGS..... 3
 - A. FORMATION PROCEEDING ACTIONS 3
 - B. CFD LOCATION / BOUNDARIES 3
 - C. AUTHORIZED FACILITIES 3
- Section 3. DEBT-ISSUANCE INFORMATION 5
- Section 4. DEVELOPMENT AND FISCAL STATUS 6
 - A. CURRENT DEVELOPMENT STATUS..... 6
 - B. FISCAL OVERVIEW 6
- Section 5. ADMINISTRATIVE OBLIGATIONS 7
 - A. CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION ("CDIAC")
REPORTING OBLIGATIONS..... 7
 - B. SECONDARY MARKET REPORTING REQUIREMENTS (RULE 15C2-12) 7
 - C. NOTICE OF SPECIAL TAX TO HOMEOWNERS 7
- Section 6. APPENDICES 8

APPENDIX A: CFD LOCATION / BOUNDARIES
APPENDIX B: FISCAL YEAR 2024/25 REVENUE AND EXPENDITURES
APPENDIX C: SCHOOL FACILITIES CONSTRUCTION AND FUNDING STATUS

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%
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, 2025, \$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 2024/25. 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

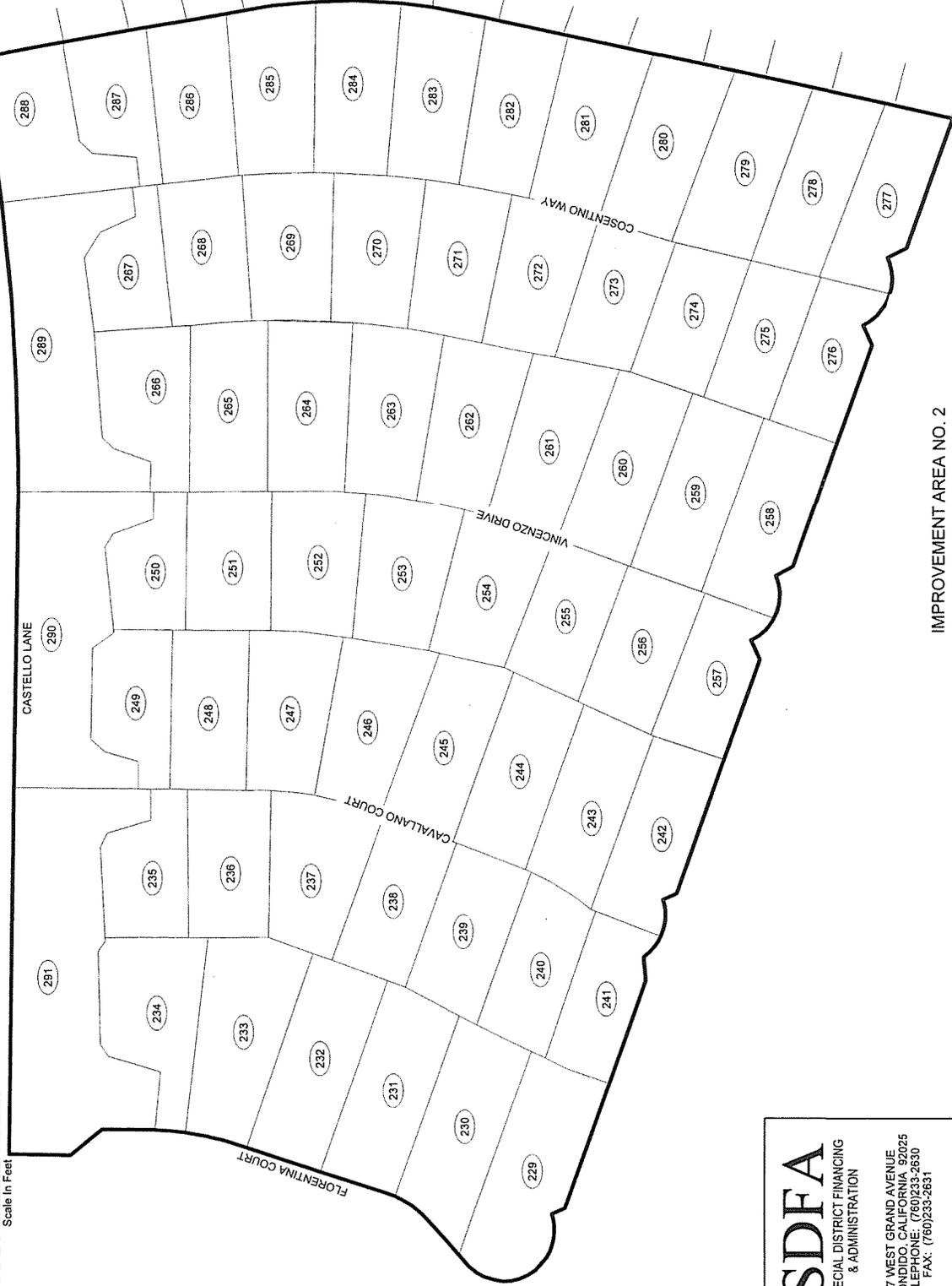
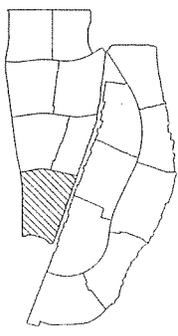
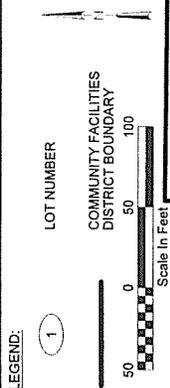
- Appendix A CFD Location / Boundaries**
- Appendix B Fiscal Year 2024/25 Revenues and Expenditures**
- Appendix C School Facilities Construction and Funding Status**

Appendix A: CFD Location / Boundaries

85/88

COM

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



SHEET	5 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

COPY

85/99

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

LEGEND:

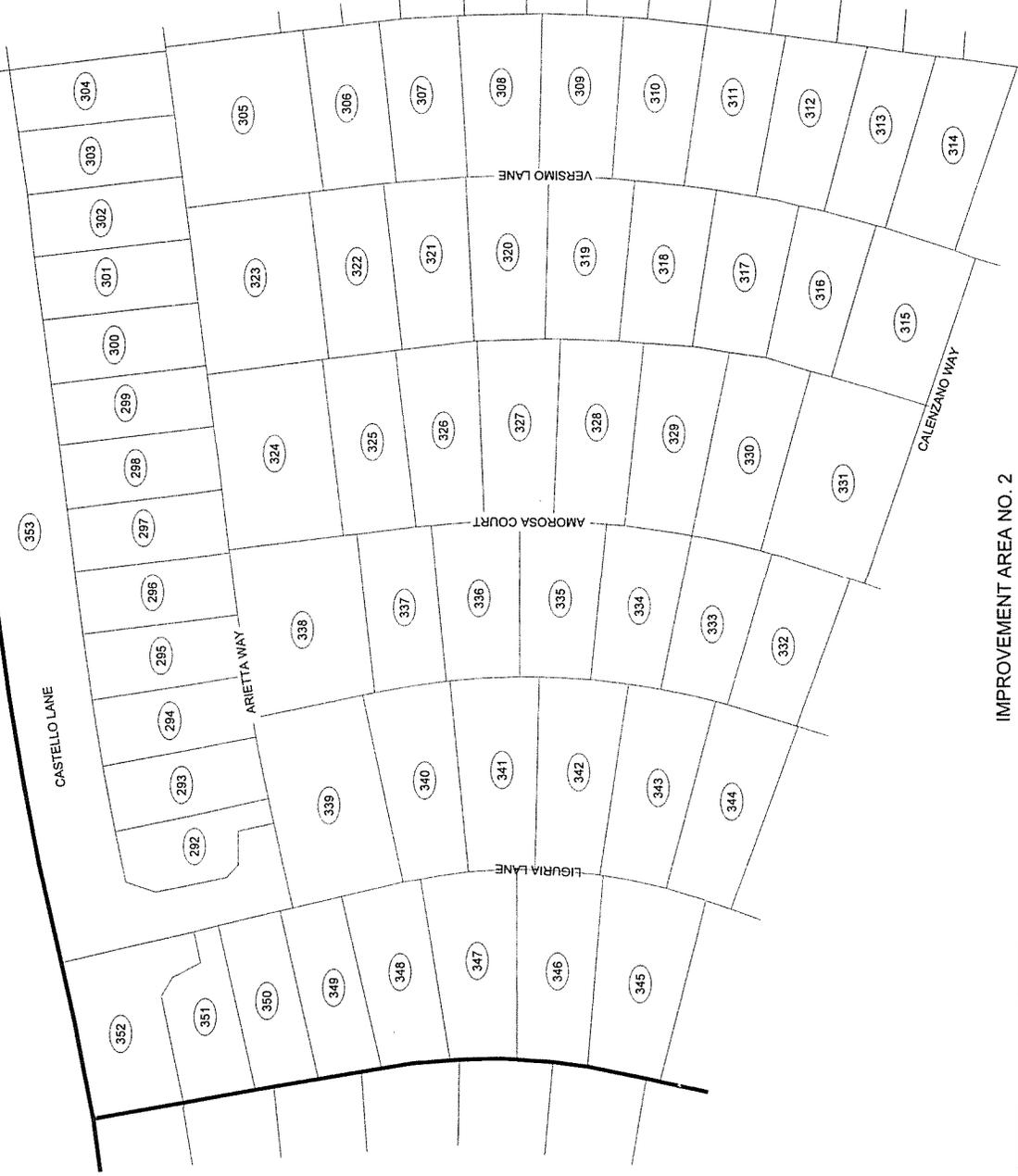
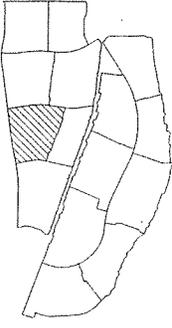
1 (circle)

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

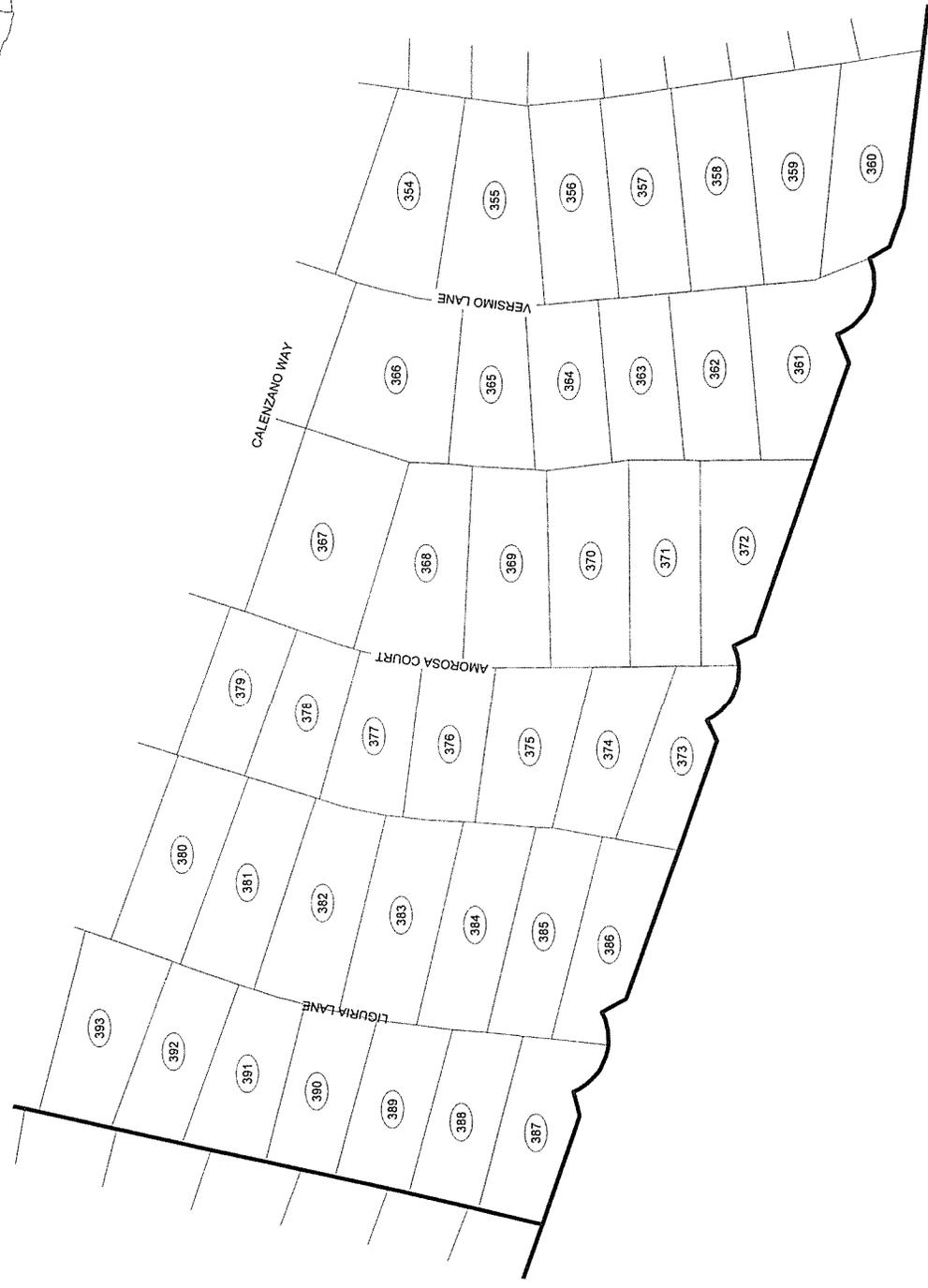
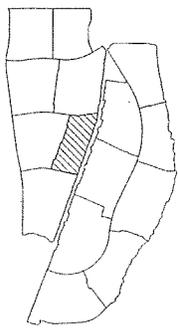
SDFFA
 SPECIAL DISTRICT FINANCING
 & ADMINISTRATION

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

85/90

COPY

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



LEGEND:

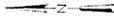
1

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 12/18

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

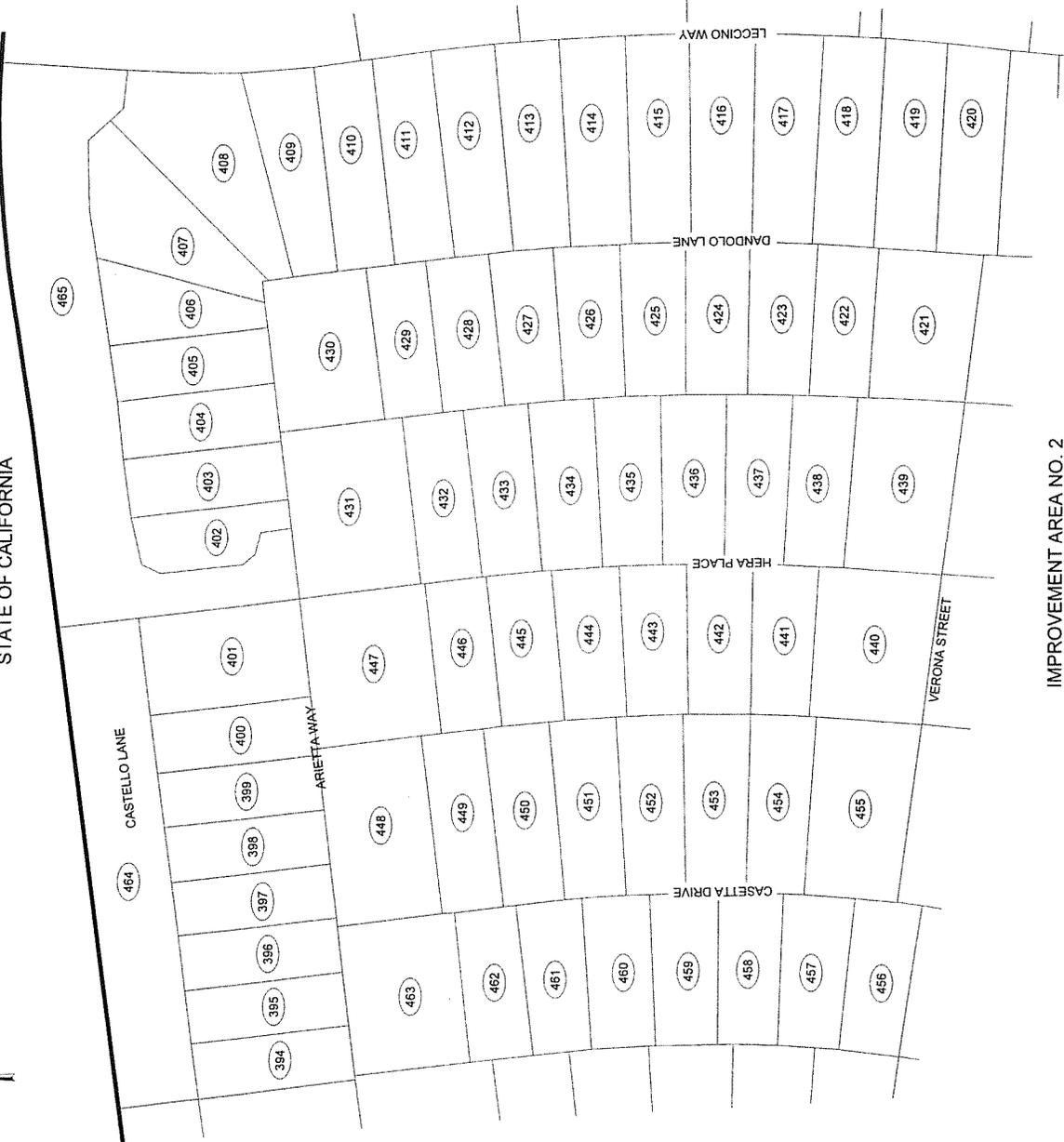
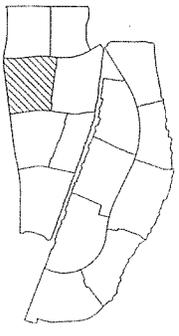
LEGEND:

1 LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet

0 50 100



SHEET	8 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

IMPROVEMENT AREA NO. 2

85/22

cur

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

LEGEND:

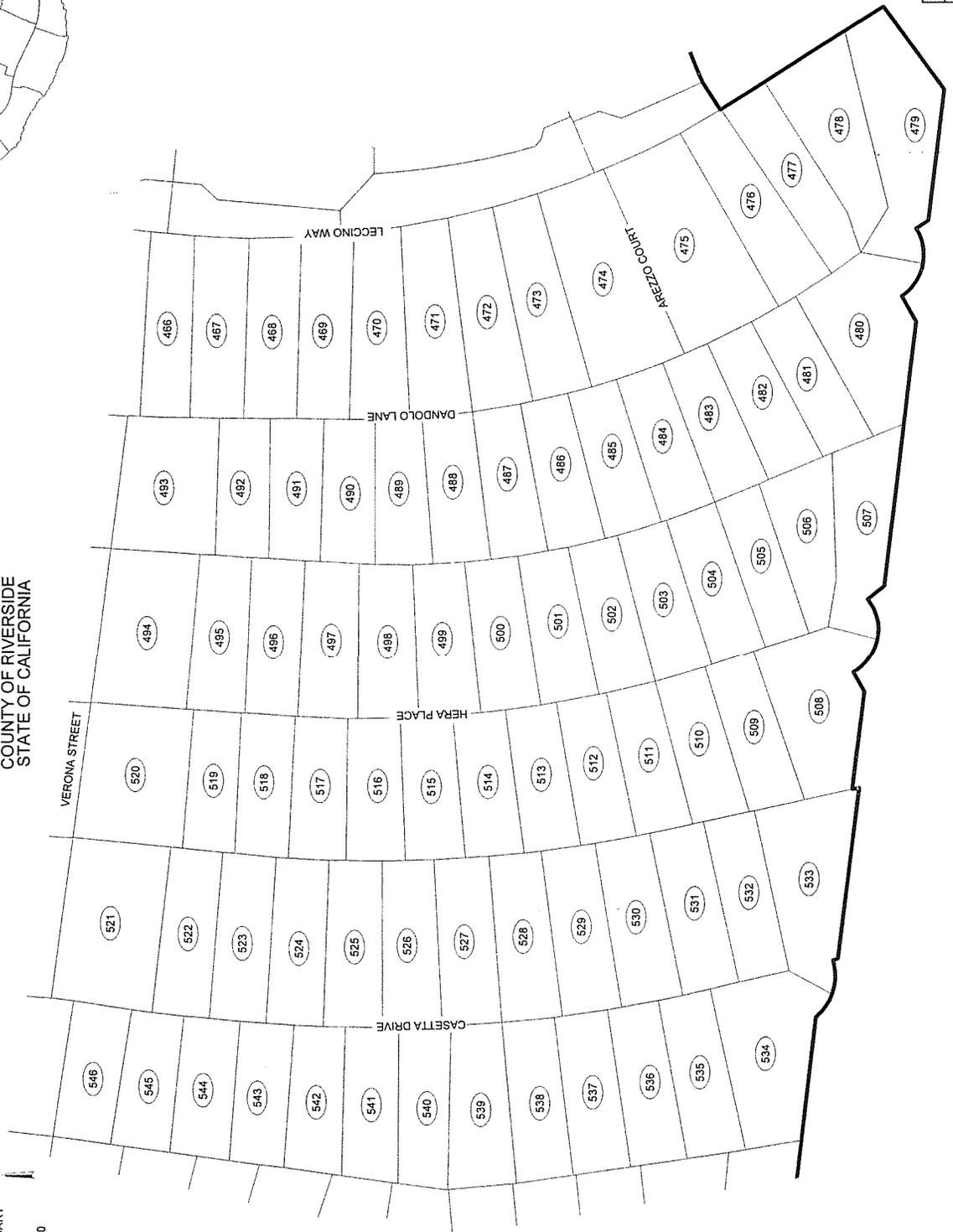
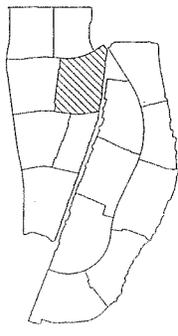
1

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

Scale in Feet

0 50 100



SHEET	9 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

05/13

COPY

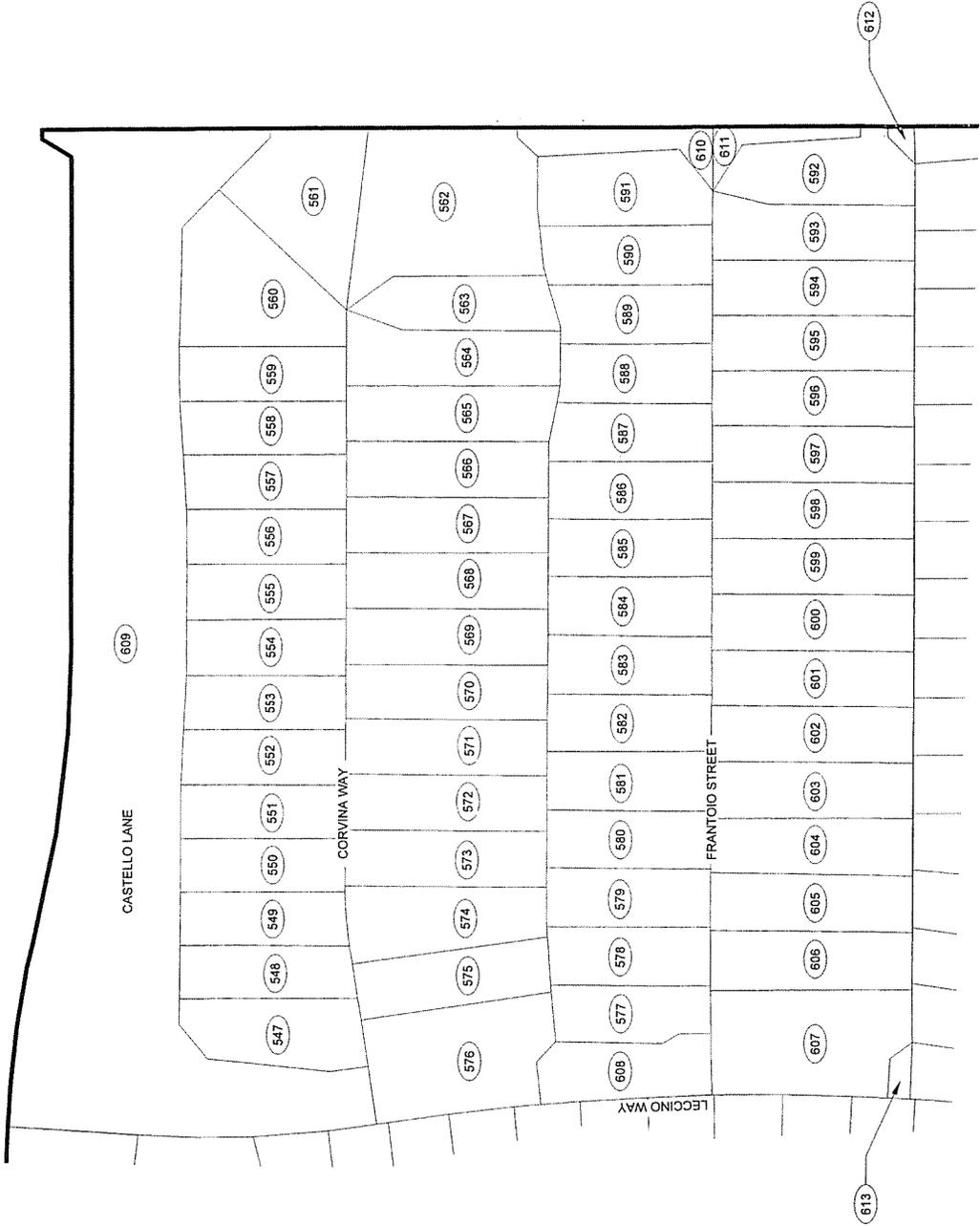
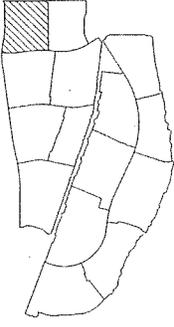
PROPOSED BOUNDARIES OF
 COMMUNITY FACILITIES DISTRICT NO. 2020-1
 OF THE BEAUMONT UNIFIED SCHOOL DISTRICT
 COUNTY OF RIVERSIDE
 STATE OF CALIFORNIA

LEGEND:

1

LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY



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

85/141

COPY

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

LEGEND:

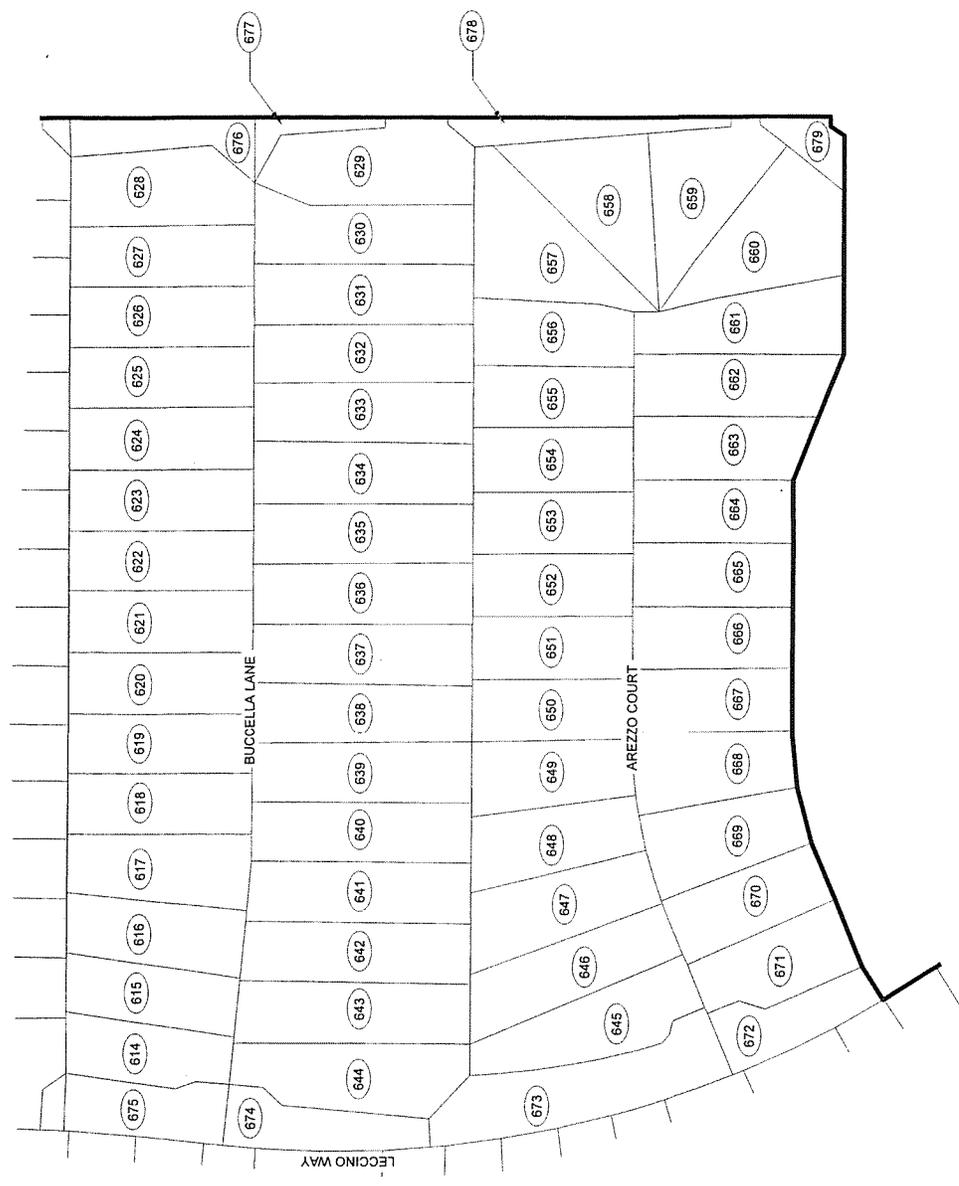
1

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

Table with columns: LOT NO., APN, IMPROV. AREA, LOT NO., APN, IMPROV. AREA. Contains 45 rows of lot and area data.

SDFA SPECIAL DISTRICT FINANCING & ADMINISTRATION 437 WEST GRAND AVENUE ESCONDO, 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															
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
385	414-460-032	2	437	414-470-044	2	489	414-480-024	2	541	414-480-076	2	593	414-500-047	2	645	414-490-032	2
386	414-460-033	2	438	414-470-045	2	490	414-480-025	2	542	414-480-077	2	594	414-500-048	2	646	414-490-033	2
387	414-460-034	2	439	414-470-046	2	491	414-480-026	2	543	414-480-078	2	595	414-500-049	2	647	414-490-034	2
388	414-460-035	2	440	414-470-047	2	492	414-480-027	2	544	414-480-079	2	596	414-500-050	2	648	414-490-035	2
389	414-460-036	2	441	414-470-048	2	493	414-480-028	2	545	414-480-080	2	597	414-500-051	2	649	414-490-036	2
390	414-460-037	2	442	414-470-049	2	494	414-480-029	2	546	414-480-081	2	598	414-500-052	2	650	414-490-037	2
391	414-460-038	2	443	414-470-050	2	495	414-480-030	2	547	414-500-001	2	599	414-500-053	2	651	414-490-038	2
392	414-460-039	2	444	414-470-051	2	496	414-480-031	2	548	414-500-002	2	600	414-500-054	2	652	414-490-039	2
393	414-460-040	2	445	414-470-052	2	497	414-480-032	2	549	414-500-003	2	601	414-500-055	2	653	414-490-040	2
394	414-470-001	2	446	414-470-053	2	498	414-480-033	2	550	414-500-004	2	602	414-500-056	2	654	414-490-041	2
395	414-470-002	2	447	414-470-054	2	499	414-480-034	2	551	414-500-005	2	603	414-500-057	2	655	414-490-042	2
396	414-470-003	2	448	414-470-055	2	500	414-480-035	2	552	414-500-006	2	604	414-500-058	2	656	414-490-043	2
397	414-470-004	2	449	414-470-056	2	501	414-480-036	2	553	414-500-007	2	605	414-500-059	2	657	414-490-044	2
398	414-470-005	2	450	414-470-057	2	502	414-480-037	2	554	414-500-008	2	606	414-500-060	2	658	414-490-045	2
399	414-470-006	2	451	414-470-058	2	503	414-480-038	2	555	414-500-009	2	607	414-500-061	2	659	414-490-046	2
400	414-470-007	2	452	414-470-059	2	504	414-480-039	2	556	414-500-010	2	608	414-500-062	2	660	414-490-047	2
401	414-470-008	2	453	414-470-060	2	505	414-480-040	2	557	414-500-011	2	609	414-500-063	2	661	414-490-048	2
402	414-470-009	2	454	414-470-061	2	506	414-480-041	2	558	414-500-012	2	610	414-500-064	2	662	414-490-049	2
403	414-470-010	2	455	414-470-062	2	507	414-480-042	2	559	414-500-013	2	611	414-500-065	2	663	414-490-050	2
404	414-470-011	2	456	414-470-063	2	508	414-480-043	2	560	414-500-014	2	612	414-500-066	2	664	414-490-051	2
405	414-470-012	2	457	414-470-064	2	509	414-480-044	2	561	414-500-015	2	613	414-500-067	2	665	414-490-052	2
406	414-470-013	2	458	414-470-065	2	510	414-480-045	2	562	414-500-016	2	614	414-500-068	2	666	414-490-053	2
407	414-470-014	2	459	414-470-066	2	511	414-480-046	2	563	414-500-017	2	615	414-500-069	2	667	414-490-054	2
408	414-470-015	2	460	414-470-067	2	512	414-480-047	2	564	414-500-018	2	616	414-500-070	2	668	414-490-055	2
409	414-470-016	2	461	414-470-068	2	513	414-480-048	2	565	414-500-019	2	617	414-500-071	2	669	414-490-056	2
410	414-470-017	2	462	414-470-069	2	514	414-480-049	2	566	414-500-020	2	618	414-500-072	2	670	414-490-057	2
411	414-470-018	2	463	414-470-070	2	515	414-480-050	2	567	414-500-021	2	619	414-500-073	2	671	414-490-058	2
412	414-470-019	2	464	414-470-071	2	516	414-480-051	2	568	414-500-022	2	620	414-500-074	2	672	414-490-059	2
413	414-470-020	2	465	414-470-072	2	517	414-480-052	2	569	414-500-023	2	621	414-500-075	2	673	414-490-060	2
414	414-470-021	2	466	414-470-073	2	518	414-480-053	2	570	414-500-024	2	622	414-500-076	2	674	414-490-061	2
415	414-470-022	2	467	414-470-074	2	519	414-480-054	2	571	414-500-025	2	623	414-500-077	2	675	414-490-062	2
416	414-470-023	2	468	414-470-075	2	520	414-480-055	2	572	414-500-026	2	624	414-500-078	2	676	414-490-063	2
417	414-470-024	2	469	414-470-076	2	521	414-480-056	2	573	414-500-027	2	625	414-500-079	2	677	414-490-064	2
418	414-470-025	2	470	414-470-077	2	522	414-480-057	2	574	414-500-028	2	626	414-500-080	2	678	414-490-065	2
419	414-470-026	2	471	414-470-078	2	523	414-480-058	2	575	414-500-029	2	627	414-500-081	2	679	414-490-066	2
420	414-470-027	2	472	414-470-079	2	524	414-480-059	2	576	414-500-030	2	628	414-500-082	2			
421	414-470-028	2	473	414-470-080	2	525	414-480-060	2	577	414-500-031	2	629	414-500-083	2			
422	414-470-029	2	474	414-470-081	2	526	414-480-061	2	578	414-500-032	2	630	414-500-084	2			

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

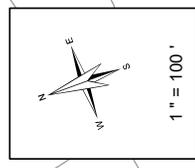
SDFEA
SPECIAL DISTRICT FINANCING & ADMINISTRATION
437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631

414-43
414-11

TRA 002-008

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

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
 - Linear Area
 - Subdivision Tric Mark



Map Reference
MB 444/15 - 19 TRACT MAP NO 27971-7

Data
COC 2018-0021737

Nov 2024



ASSessor'S MAP BK414 PG. 43
Riverside County, Calif.

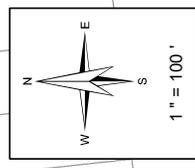
jasantos

414-45
414-11

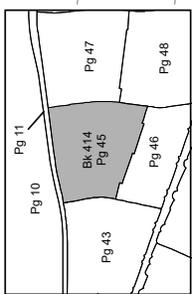
TRA 002-008

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

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
 - Linear Area
 - Subdivision ITC Mark



Map Reference
MB444/25 - 30 TRACT MAP NO 27971-9

Date
COC 2018-0021739

ASSASSOR'S MAP BK414 PG. 45
Riverside County, Calif. *jasantos*



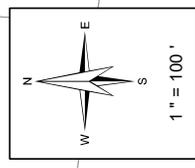
Nov 2024

414-46
414-11

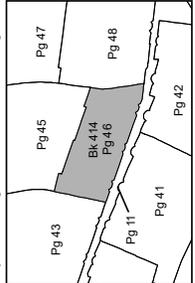
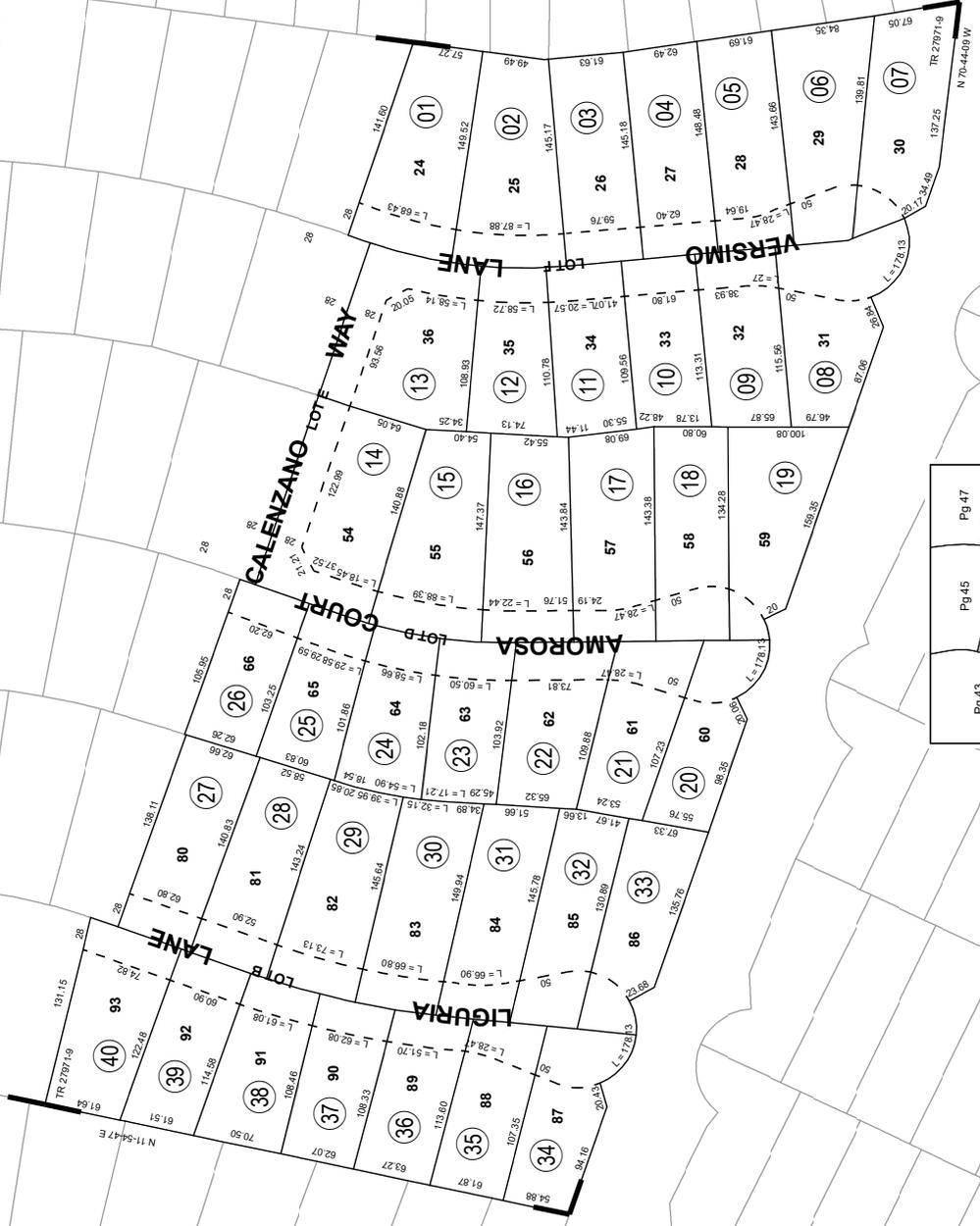
TRA 002-008

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

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 I.C. Mark



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

Data
COC 2018-0021739



ASSESSOR'S MAP BK414 PG. 46
Riverside County, Calif.

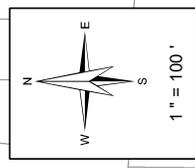
jasantos

Nov 2024

414-48
414-11

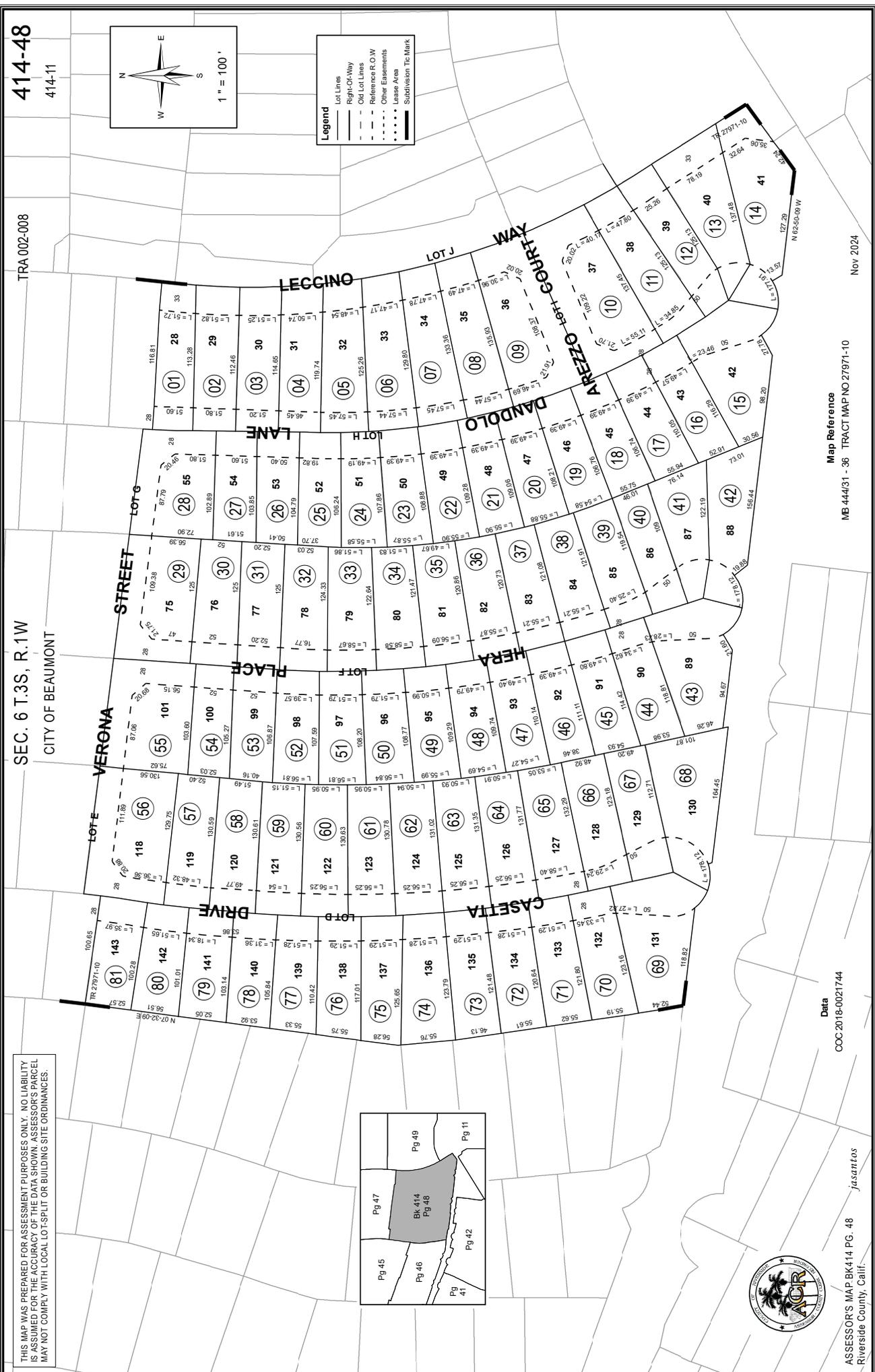
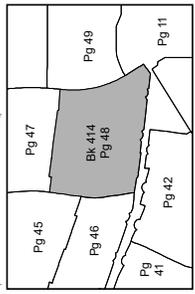
TRA 002-008

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



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

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.



Map Reference
MB 44431 - 36 TRACT MAP NO. 27971-10

Data
COC 2018-0021744

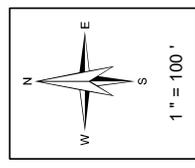
jasantos

ASSESSOR'S MAP BK414 PG. 48
Riverside County, Calif.



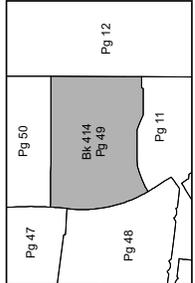
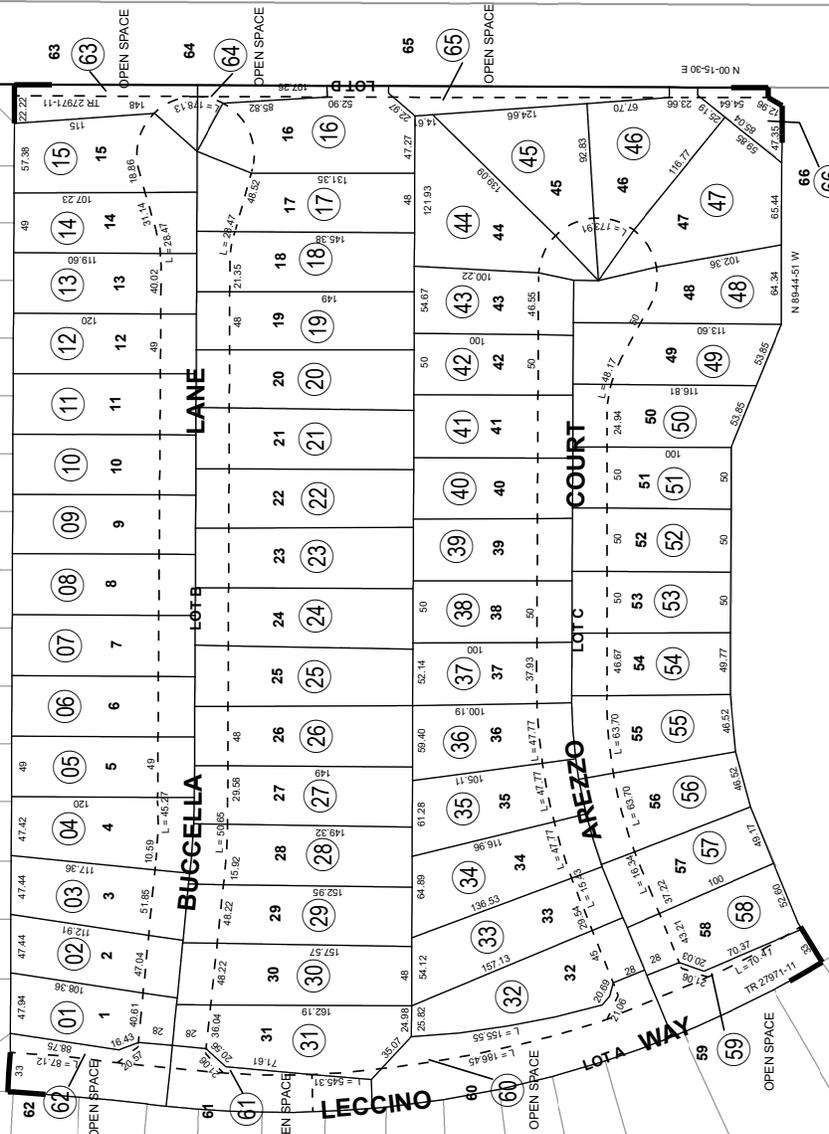
Nov 2024

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 ITC Mark

POTRERO BLVD

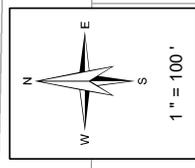


Map Reference
MB 444/37-40 TRACT MAP NO 27971-11

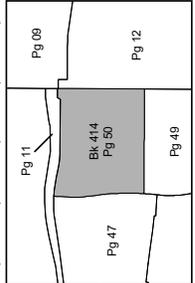
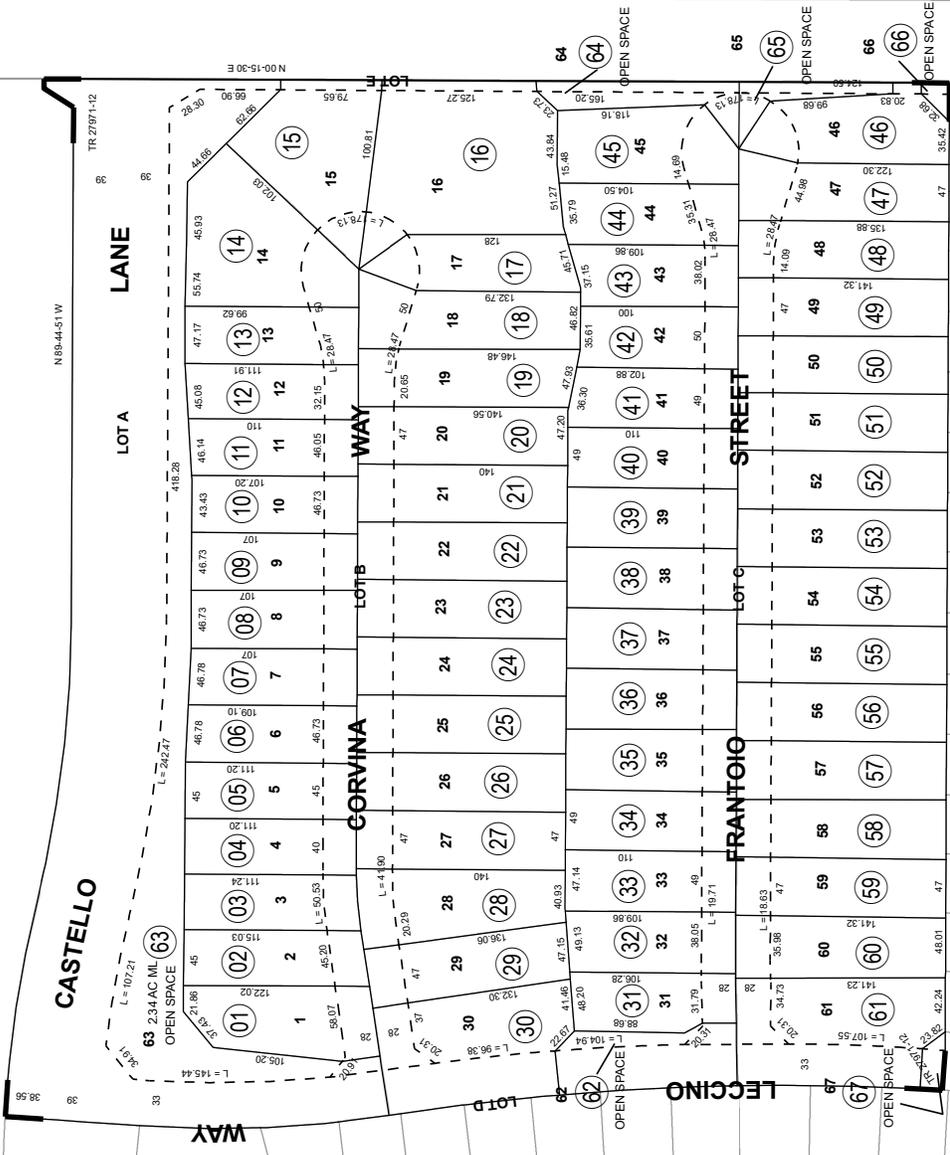
Data
COC 2018-0021740



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
 - Linear Area
 - Subdivision To Mark



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

Data
COC 2018-0021741



Appendix B: Fiscal Year 2024/25 Revenues and Expenditures

Appendix B

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

	Fiscal Year 2024/25
Beginning Balance (July 1st):	\$5,042,604.20
Revenue:	
Special Taxes Collected ⁽¹⁾	468,558.34
Mitigation Payments Collected	0.00
Interest Earnings ⁽²⁾	73.63
Bond Proceeds	0.00
Transfer from Fund 49 ⁽³⁾	187,250.00
Other	0.00
Total Revenue	\$655,881.97
Expenditures:	
Facilities	4,049,838.62
Mitigation Payments Refunded	0.00
Bonded Indebtedness	0.00
Principal	0.00
Interest	374,500.00
Administration	0.00
Cost of Collection ⁽⁴⁾	44,133.55
Cost of Issuance	0.00
Transfer to Fiscal Agent	187,250.00
Other	0.00
Total Expenditures	\$4,655,722.17
Ending Balance (June 30th):	\$1,042,764.00

Footnotes:

- (1) Represents the total amount of special taxes received along with the payment of delinquent special taxes directly to the CFD. These payments may include current year special tax payments, as well as penalties and interest on delinquent prior year special taxes paid.
- (2) 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. The total amount of interest earned within Fund 49 for all CFDs for Fiscal Year 2024/2025 was \$249,535.14; however, this amount was not allocated amongst the separate CFDs.
- (3) Special Taxes collected and initially deposited into Fund 49 for the September 2024 debt service payment.
- (4) 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 2024/25
Funds Held by District	
Fund 49	
Mitigation Payment Deposits	0.00
Administrative Expenses	0.00
Direct Funding of School Facilities ⁽¹⁾	107,050.33
<u>Total Fund 49</u>	<u>\$107,050.33</u>
Funds Held by Trustee	
Special Tax Fund	276,075.13
Principal Account	0.00
Interest Account	48.70
Administrative Expense Fund	0.00
Reserve Fund	654,352.70
Residual Fund	5,236.18
Acquisition and Construction Fund	0.96
Cost of Issuance Fund	0.00
Direct Funding of School Facilities ⁽¹⁾	0.00
<u>Total Held by Trustee</u>	<u>\$935,713.67</u>
<u>Ending Balance (June 30th)</u>	<u>\$1,042,764.00</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
--

Project Funding: Debt Issuance	<u>Fiscal Year 2024/25</u>
Beginning Balance (July 1st)	\$4,049,802.01
Revenue (Acquisition and Construction Fund, Net COI)	0.00
Expenditures	(4,049,838.62)
Other (Interest, Accrued Interest, Etc.)	37.57
Ending Balance (June 30th)	\$0.96

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
	Rehabilitation of
Use or Proposed Use of School Facilities Proceeds	District-wide
	Facilities
Status of Project	In Progress

Projects Authorized and Funded Directly from Special Taxes

Project Funding: Non-Debt Balances	<u>Fiscal Year 2024/25</u>
Beginning Balance (July 1st)	\$338,433.88
Expenditures ⁽¹⁾	231,383.55
Deposits ⁽²⁾	5,236.01
Other (Interest, Accrued Interest, Etc.)	0.17
Ending Balance (June 30th)	\$112,286.51

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) Includes transfer of \$187,250.00 for September 2024 debt service payment and \$44,133.55 paid for Cost of Collection.
- (2) Represents the Special Taxes Collected less Expenditures within the fiscal year.