



County of San Diego

CFD 2019-02 (Sweetwater Place Maintenance)

Fiscal Year 2026/27
Annual District Administration Report
April 24, 2026

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ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2026/27

COUNTY OF SAN DIEGO CFD 2019-02 (SWEETWATER PLACE MAINTENANCE)



Prepared for

Special District Administration
COUNTY OF SAN DIEGO
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Prepared by

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This report provides a summary of the financial and administrative information for CFD 2019-02 (Sweetwater Place Maintenance) (“District”) of the County of San Diego (“County”) and is organized in the following sections:

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INTRODUCTION

The information provided in this report is derived primarily from documents developed at the time the District was formed and from data provided by the County or accessed through the County. The information sources include the Rate and Method of apportionment, annual budget, debt service schedule(s), and special tax delinquency data. The development status and historical information were accessed through the County and/or the developer and are maintained by Willdan Financial Services.

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 Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53363 of the California Government Code. The Act authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District (“CFD”) or (“District”) 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.

A. FORMATION

The Board of Supervisors of the County of San Diego (“Board”), in the State of California, pursuant to the terms and provisions of Chapter 2.5 of Part 1, of Division 2, of Title 5 of the Government Code of the State of California, as amended (the “Act”), adopted a Resolution of Formation for County of San Diego Community Facilities District No. 2019-02 (Sweetwater Place Maintenance).

B. BOUNDARIES AND DEVELOPMENT SUMMARY

CFD No. 2019-02 encompasses approximately 17.93 gross acres of land in the County of San Diego, located north of Jamacha Boulevard and east of Sweetwater Springs Boulevard within the unincorporated area of San Diego County known as Spring Valley. CFD No. 2019-02 is built-out, and includes 122 residential units.

C. BONDS

No bonds have been issued.

D. FINANCED SERVICES

The purpose of CFD No. 2019-02 is to provide maintenance, servicing and replacement of (a) park and recreational facilities and amenities; (b) walls and fencing; (c) signage located in public right-of-way, property owned by the County or property owner which the County has an easement or similar right allowing the

County to maintain such facilities; (d) trails and pathways; and (e) storm drain facilities and storm water treatment devices.

I. LEVY SUMMARY OVERVIEW

A. FISCAL YEAR 2026/27 LEVY AMOUNTS

The following table summarizes the amounts expected to be levied (including handbilled/direct billed charges) for Fiscal Year 2026/27 for the District.

District	Parcel Count ⁽¹⁾	Charge Amount ⁽¹⁾
CFD 2019-02	122	\$157,221.40

⁽¹⁾ Preliminary, subject to change.

B. FISCAL YEAR 2026/27 HANDBILL AMOUNTS

The following table summarizes the amounts expected to be billed directly to the property owner rather than placed on the Secured Property Tax Roll, due to the tax-exempt status in Fiscal Year 2026/27 for the District.

Parcel Count	Charge Amount
N/A	\$0.00

II. DELINQUENCY AND FORECLOSURE STATUS

A. DELINQUENCY SUMMARY

The following table summarizes delinquencies for the most recent fiscal year and the cumulative for all years with delinquencies as of February 2, 2026.

District	Summary for Most Recent Fiscal Year		Cumulative Summary All Years with Delinquencies	
CFD 2019-02	\$0.00	0.00%	\$0.00	0.00%

III. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT

The methodology employed to calculate and apportion the special tax is in accordance with the document entitled Rate and Method of Apportionment (“RMA”). The RMA is hereby referenced and summarized but not included in this report, however the official document can be requested and provided by the County’s special tax administrator Willdan Financial Services.

A. RATE AND METHOD OF APPORTIONMENT

Pursuant to Section D of the Rate and Method of Apportionment, commencing with Fiscal Year 2019/20 and for each following fiscal year, the CFD administrator shall determine the Special Tax Requirement and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement.

Developed Property means for each fiscal year, all Taxable Property, exclusive of Taxable Public Property and Taxable Property Owner Association Property, for which a building permit for new construction was issued on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied.

The Special Tax shall be levied on each Assessor's Parcel of Developed Property up to 100% of the applicable Maximum Special Tax. If additional monies are needed to satisfy the Special Tax Requirement for Park Services after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property.

B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels/units in each land use classification as well as the Applied Special Tax Rate for each classification.

Land Use Classification	Preliminary No. of Parcels/ Units	2026/27 Preliminary Applied Special Tax Rate per Unit	2026/27 Preliminary Dollars Levied
Residential Property	122 units	\$1,288.70	\$157,221.40
Total			\$157,221.40

C. MAXIMUM AND APPLIED SPECIAL TAX RATES

The following table summarizes the percent of the Applied Special Tax to the Maximum Special Tax rate.

Land Use Classification	2026/27 Maximum Special Tax Rate per Unit ⁽¹⁾	2026/27 Preliminary Applied Special Tax Rate per Unit	Percent of Maximum
Residential Property	\$1,288.70	\$1,288.70	100%
Undeveloped Property	\$11,257.75	N/A	N/A

⁽¹⁾ Based on the Rate and Method of Apportionment, the maximum special tax rates have been escalated by the Consumer Price Index, but not less than two percent (2.00%) and not greater than six percent (6.00%) over the prior fiscal year.

D. APPLIED SPECIAL TAX PROGRESSION

The following table summarizes the percent change of Fiscal Year 2026/27 Applied Special Tax Rate as compared to Fiscal Year 2025/26 Applied Special Tax Rate.

Land Use Classification	2026/27 Preliminary Applied Special Tax Rate	2025/26 Applied Special Tax Rate	Percent Change from 2025/26
Residential Property	\$1,288.70	\$1,241.66	3.78%
Undeveloped Property	N/A	N/A	N/A

EXHIBIT A

COUNTY OF SAN DIEGO CFD 2019-02

Fiscal Year 2026/27 Charge Detail Report

San Diego, County of
CFD No. 2019-02 (Sweetwater Place Maintenance)
Fiscal Year 2026-27 Charge Detail Report

APN	Land Use Class	Units	Total Charge
505-231-38-01	RES	1	\$1,288.70
505-231-38-02	RES	1	\$1,288.70
505-231-38-03	RES	1	\$1,288.70
505-231-38-04	RES	1	\$1,288.70
505-231-38-05	RES	1	\$1,288.70
505-231-38-06	RES	1	\$1,288.70
505-231-38-07	RES	1	\$1,288.70
505-231-38-08	RES	1	\$1,288.70
505-231-38-09	RES	1	\$1,288.70
505-231-38-10	RES	1	\$1,288.70
505-231-38-11	RES	1	\$1,288.70
505-231-38-12	RES	1	\$1,288.70
505-231-38-13	RES	1	\$1,288.70
505-231-38-14	RES	1	\$1,288.70
505-231-38-15	RES	1	\$1,288.70
505-231-38-16	RES	1	\$1,288.70
505-231-38-17	RES	1	\$1,288.70
505-231-38-18	RES	1	\$1,288.70
505-231-38-19	RES	1	\$1,288.70
505-231-38-20	RES	1	\$1,288.70
505-231-38-21	RES	1	\$1,288.70
505-231-38-22	RES	1	\$1,288.70
505-231-38-23	RES	1	\$1,288.70
505-231-38-24	RES	1	\$1,288.70
505-231-38-25	RES	1	\$1,288.70
505-231-38-26	RES	1	\$1,288.70
505-231-38-27	RES	1	\$1,288.70
505-231-38-28	RES	1	\$1,288.70
505-231-38-29	RES	1	\$1,288.70
505-231-38-30	RES	1	\$1,288.70
505-231-38-31	RES	1	\$1,288.70
505-231-38-32	RES	1	\$1,288.70
505-231-38-33	RES	1	\$1,288.70
505-231-38-34	RES	1	\$1,288.70
505-231-38-35	RES	1	\$1,288.70
505-231-38-36	RES	1	\$1,288.70
505-231-38-37	RES	1	\$1,288.70
505-231-38-38	RES	1	\$1,288.70
505-231-38-39	RES	1	\$1,288.70
505-231-38-40	RES	1	\$1,288.70
505-231-38-41	RES	1	\$1,288.70
505-231-38-42	RES	1	\$1,288.70
505-231-38-43	RES	1	\$1,288.70
505-231-38-44	RES	1	\$1,288.70
505-231-38-45	RES	1	\$1,288.70
505-231-38-46	RES	1	\$1,288.70
505-231-38-47	RES	1	\$1,288.70
505-231-38-48	RES	1	\$1,288.70
505-231-38-49	RES	1	\$1,288.70

APN	Land Use Class	Units	Total Charge
505-231-38-50	RES	1	\$1,288.70
505-231-38-51	RES	1	\$1,288.70
505-231-38-52	RES	1	\$1,288.70
505-231-38-53	RES	1	\$1,288.70
505-231-38-54	RES	1	\$1,288.70
505-231-38-55	RES	1	\$1,288.70
505-231-38-56	RES	1	\$1,288.70
505-231-38-57	RES	1	\$1,288.70
505-231-38-58	RES	1	\$1,288.70
505-231-38-59	RES	1	\$1,288.70
505-231-38-60	RES	1	\$1,288.70
505-231-38-61	RES	1	\$1,288.70
505-231-38-62	RES	1	\$1,288.70
505-231-38-63	RES	1	\$1,288.70
505-231-38-64	RES	1	\$1,288.70
505-231-40-01	RES	1	\$1,288.70
505-231-40-02	RES	1	\$1,288.70
505-231-40-03	RES	1	\$1,288.70
505-231-40-04	RES	1	\$1,288.70
505-231-40-05	RES	1	\$1,288.70
505-231-40-06	RES	1	\$1,288.70
505-231-40-07	RES	1	\$1,288.70
505-231-40-08	RES	1	\$1,288.70
505-231-40-09	RES	1	\$1,288.70
505-231-40-10	RES	1	\$1,288.70
505-231-40-11	RES	1	\$1,288.70
505-231-40-12	RES	1	\$1,288.70
505-231-40-13	RES	1	\$1,288.70
505-231-40-14	RES	1	\$1,288.70
505-231-40-15	RES	1	\$1,288.70
505-231-40-16	RES	1	\$1,288.70
505-231-40-17	RES	1	\$1,288.70
505-231-40-18	RES	1	\$1,288.70
505-231-40-19	RES	1	\$1,288.70
505-231-40-20	RES	1	\$1,288.70
505-231-40-21	RES	1	\$1,288.70
505-231-40-22	RES	1	\$1,288.70
505-231-40-23	RES	1	\$1,288.70
505-231-40-24	RES	1	\$1,288.70
505-231-40-25	RES	1	\$1,288.70
505-231-40-26	RES	1	\$1,288.70
505-231-40-27	RES	1	\$1,288.70
505-231-40-28	RES	1	\$1,288.70
505-231-40-29	RES	1	\$1,288.70
505-231-40-30	RES	1	\$1,288.70
505-231-40-31	RES	1	\$1,288.70
505-231-40-32	RES	1	\$1,288.70
505-231-40-33	RES	1	\$1,288.70
505-231-40-34	RES	1	\$1,288.70
505-231-40-35	RES	1	\$1,288.70
505-231-40-36	RES	1	\$1,288.70
505-231-40-37	RES	1	\$1,288.70
505-231-40-38	RES	1	\$1,288.70

APN	Land Use Class	Units	Total Charge
505-231-40-39	RES	1	\$1,288.70
505-231-40-40	RES	1	\$1,288.70
505-231-40-41	RES	1	\$1,288.70
505-231-40-42	RES	1	\$1,288.70
505-231-40-43	RES	1	\$1,288.70
505-231-40-44	RES	1	\$1,288.70
505-231-40-45	RES	1	\$1,288.70
505-231-40-46	RES	1	\$1,288.70
505-231-40-47	RES	1	\$1,288.70
505-231-40-48	RES	1	\$1,288.70
505-231-40-49	RES	1	\$1,288.70
505-231-40-50	RES	1	\$1,288.70
505-231-40-51	RES	1	\$1,288.70
505-231-40-52	RES	1	\$1,288.70
505-231-40-53	RES	1	\$1,288.70
505-231-40-54	RES	1	\$1,288.70
505-231-40-55	RES	1	\$1,288.70
505-231-40-56	RES	1	\$1,288.70
505-231-40-57	RES	1	\$1,288.70
505-231-40-58	RES	1	\$1,288.70
TOTALS		122	\$157,221.40
TOTAL PARCEL COUNT:			122

EXHIBIT B

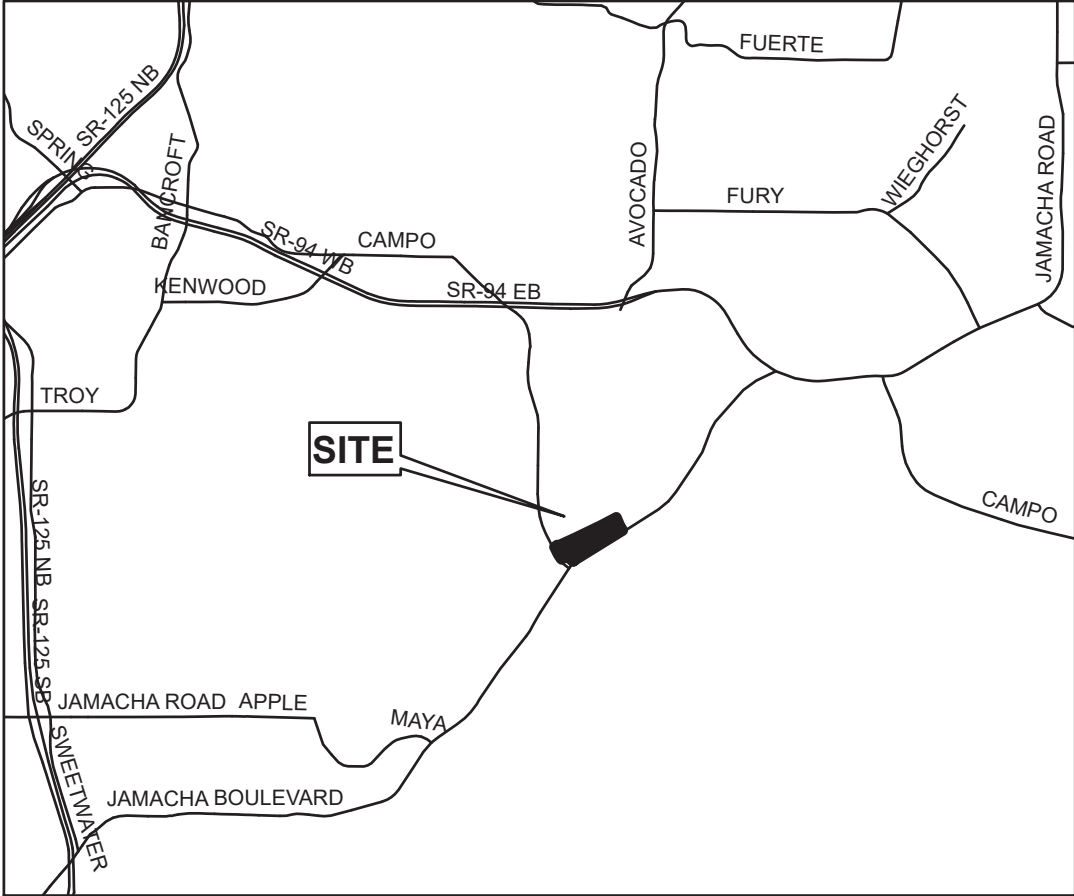
COUNTY OF SAN DIEGO CFD 2019-02

Boundary Diagram

MAP OF PROPOSED BOUNDARIES OF COUNTY OF SAN DIEGO COMMUNITY FACILITIES DISTRICT NO. 2019-02 (SWEETWATER PLACE)

COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

VICINITY MAP



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO THIS _____ DAY OF _____, 2019.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE COUNTY OF SAN DIEGO COMMUNITY FACILITIES DISTRICT NO. 2019-02 (SWEETWATER PLACE), COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2019, BY ITS RESOLUTION NO. _____.

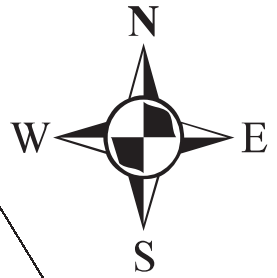
CLERK OF THE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO

FILED THIS _____ DAY OF _____, 2019, AT THE HOUR OF _____ O'CLOCK ____ M. IN THE BOOK _____ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, PAGE(S) _____ AND AS INSTRUMENT NO. _____ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

BY DEPUTY
COUNTY RECORDER
COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL DIMENSIONS SHOWN ON THIS MAP SHALL BE THOSE LINES AND DIMENSIONS AS SHOWN ON THE SAN DIEGO COUNTY ASSESSOR'S MAPS FOR THOSE PARCELS LISTED.

THE SAN DIEGO COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR PARCELS.



MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	505-231-36

Legend

District Boundary



EXHIBIT C

COUNTY OF SAN DIEGO CFD 2019-02

Delinquency Management

There are currently no delinquencies.