

**Administration Report  
Fiscal Year 2014/2015**

Poway Unified School District  
Community Facilities District No. 15

June 23, 2014

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## **Exhibits**

**Exhibit A:** Rate and Method of Apportionment

**Exhibit B:** Annual Special Tax Roll for Fiscal Year 2014/2015

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## Introduction

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This Administration Report ("Report") provides an analysis of the financial and administrative obligations of Community Facilities District ("CFD") No. 15 of the Poway Unified School District ("School District"), pursuant to the Rate and Method of Apportionment ("RMA") attached as Exhibit A, for the purpose of calculating the Annual Special Tax levy for Fiscal Year 2014/2015. In calculating the Annual Special Tax levy for Fiscal Year 2014/2015, the Report describes (i) the remaining financial obligations of CFD No. 15 for Fiscal Year 2013/2014, (ii) the financial obligations of CFD No. 15 for Fiscal Year 2014/2015, and (iii) the amount of new development which has occurred within the boundaries of CFD No. 15.

The Report is organized into the following sections:

### Section I

Section I provides a description of the Annual Special Tax levy for Fiscal Year 2013/2014 including any delinquent Annual Special Taxes.

### Section II

The Poway Unified School District Financing Authority ("2014 PFA") issued the 2014 Special Tax Revenue Bonds ("Bonds") in the amount of \$40,000,000 on February 27, 2014. The Bonds are secured and repaid from Installment Payments due annually pursuant to the Joint Acquisition Agreement ("JAA") by and between the School District, Zions First National Bank, N.A., and ten (10) of the CFDs formed by the School District ("Participating CFDs"). The Participating CFDs include CFD Nos. 2, 4, 6, 9, 10, 12, 13, 14, 15 and Improvement Area B of CFD No. 8. Though the Special Taxes of each Participating CFD are available to pay Installment Payment it is expected that the Special Taxes of CFD No. 15 will be used as the sole source for the payment of the Installments Payments once sufficient development has occurred. The Bonds were issued for the purpose of financing Authorized Facilities of CFD No. 15, pursuant to the Resolution of Intention ("ROI").

Section II examines the financial activity within the various funds and accounts established pursuant to the JAA for the various deposits and expenditures of the Special Taxes of CFD No. 15 from February 27, 2014 to April 30, 2014. A summary is provided which lists all disbursements, Annual Special Tax receipts, and interest earnings.

### Section III

Section III contains a description of (i) the initial allocation of Bond proceeds and (ii) the expenditure of Special Taxes and Bond proceeds to fund Authorized Facilities of CFD No. 15 through April 30, 2014, as directed by Senate Bill 165 ("SB 165").

### Section IV

Section IV calculates the Annual Special Tax Requirement based on the financial obligations of CFD No. 15 for Fiscal Year 2014/2015.

## **Section V**

Section V provides (i) a description of the Special Tax classifications and (ii) an update of the development which has occurred in CFD No. 15.

## **Section VI**

Section VI describes the methodology used to apportion the Annual Special Tax Requirement among the properties within CFD No. 15 and lists the average Annual Special Tax rates for Fiscal Year 2014/2015.

## I. Fiscal Year 2013/2014 Levy Summary

### A. Special Tax Levy

The aggregate Annual Special Tax levy of CFD No. 15 in Fiscal Year 2013/2014 as well as a summary of the levy can be found in the table below.

#### Annual Special Tax Rates For Fiscal Year 2013/2014

Property Classification	Tax Class	Building Square Footage	Number of Units/Acres	Average Annual Special Tax Rate <sup>[1]</sup>	Total Annual Special Taxes
Detached Unit	1	< 1,550	0 Units	NA	\$0.00
Detached Unit	2	1,550 - 1,750	0 Units	NA	\$0.00
Detached Unit	3	1,751 – 1,950	0 Units	NA	\$0.00
Detached Unit	4	1,951 - 2,150	0 Units	NA	\$0.00
Detached Unit	5	2,151 - 2,350	0 Units	NA	\$0.00
Detached Unit	6	2,351 - 2,550	1 Unit	\$2,484.30 per Unit	\$2,484.30
Detached Unit	7	2,551 - 2,750	0 Units	NA	\$0.00
Detached Unit	8	2,751 - 2,950	2 Units	\$2,770.62 per Unit	\$5,541.24
Detached Unit	9	2,951 - 3,150	0 Units	NA	\$0.00
Detached Unit	10	3,151 - 3,350	0 Units	NA	\$0.00
Detached Unit	11	3,351 - 3,550	0 Units	NA	\$0.00
Detached Unit	12	3,551 – 3,750	0 Units	NA	\$0.00
Detached Unit	13	3,751 - 3,950	0 Units	NA	\$0.00
Detached Unit	14	3,951 – 4,150	1 Unit	\$3,388.96 per Unit	\$3,388.96
Detached Unit	15	> 4,150	2 Units	\$3,524.32 per Unit	\$7,048.64
Attached Unit	16	< 1,200	0 Units	NA	\$0.00
Attached Unit	17	1,200 – 1,350	0 Units	NA	\$0.00
Attached Unit	18	1,351 – 1,500	0 Units	NA	\$0.00
Attached Unit	19	1,501 – 1,650	0 Units	NA	\$0.00
Attached Unit	20	1,651 – 1,800	0 Units	NA	\$0.00
Attached Unit	21	> 1,800	0 Units	NA	\$0.00
Affordable Unit	22	NA	0 Units	NA	\$0.00
Senior Citizen Unit	23	NA	0 Units	NA	\$0.00
<i>Developed Property</i>			<i>6 Units</i>	<i>NA</i>	<i>\$18,463.14</i>
<i>Undeveloped Property</i>			<i>303.08 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Total</b>					<b>\$18,463.14</b>

[1] The average Annual Special Tax rate is the average of all the Special Tax rates in each Special Tax Class, therefore they may not reflect the actual Assigned Annual Special Tax rate for each parcel in a given Special Tax Class.

### B. Special Tax Delinquencies

Dolinka Group, LLC has received delinquency information for CFD No. 15 for Fiscal Year 2013/2014 from the County of San Diego ("County"). For Fiscal Year 2013/2014 (as of May 1, 2014), \$0.00 in Annual Special Taxes were delinquent yielding a delinquency rate of 0.00%.

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## II. Financial Activity

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This section summarizes the activity within the various funds and accounts created by the JAA. For a more detailed description of the various funds and accounts, please see Section 4 of the JAA. A detailed analysis of all transactions within these funds and accounts for this period is included as Exhibit B.

### A. Sources of Funds

Sources of funds for CFD No. 15 for the period of February 27, 2014 to April 30, 2014 are summarized in the table below.

**Sources of Funds**  
**February 27, 2014 – April 30, 2014**

<b>Sources</b>	<b>Amount</b>
Bond Proceeds	\$0.00
Special Tax Receipts	\$9,231.57
Investment Earnings <sup>[1]</sup>	\$0.05
Miscellaneous Sources	\$0.00
<b>Total</b>	<b>\$9,231.62</b>
[1] Data summarized in the table below	

**Investment Earnings**  
**February 27, 2014 – April 30, 2014**

<b>Funds and Accounts</b>	<b>Amount</b>
CFD No. 15 Administrative Expense Fund	\$0.00
CFD No. 15 Available Special Tax Fund	\$0.05
CFD No. 15 Surplus Fund	\$0.00
Coverage Stabilization Fund	\$0.00
Net Available Special Tax Fund	\$0.00
<b>Total</b>	<b>\$0.05</b>

**B. Uses of Funds**

Uses of funds for CFD No. 14 for the period of February 27, 2014 to April 30, 2014 are summarized in the table below.

**Uses of Funds  
February 27, 2014 – April 30, 2014**

<b>Funds and Accounts</b>	<b>Amount</b>
Interest Payments	\$0.00
Principal Payments	\$0.00
Acquisition/Construction Payments	\$0.00
Administrative Expenses	\$0.00
Miscellaneous Uses	\$0.00
<b>Total</b>	<b>\$0.00</b>

**C. Fund and Account Balances**

The balances as of April 30, 2014 in the funds and accounts established pursuant to the JAA are shown in the table below.

**Fund and Account Balances  
As of April 30, 2014**

<b>Funds and Accounts</b>	<b>Amount</b>
CFD No. 15 Administrative Expense Fund	\$0.00
CFD No. 15 Available Special Tax Fund	\$9,231.62
CFD No. 15 Surplus Fund	\$0.00
Coverage Stabilization Fund	\$0.00
Net Available Special Tax Fund	\$0.00
<b>Total</b>	<b>\$9,231.62</b>

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### **III. Senate Bill 165 Compliance**

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The Board of Education ("Board") of the School District, pursuant to the provisions of the Local Agency Special Tax and Bond Accountability Act ("Accountability Act"), has directed the filing of the Special Tax and Bond Accountability Report for CFD No. 15. According to Senate Bill ("SB") 165, any local special tax and/or bond measure subject to voter approval on or after January 1, 2001, must follow the requirements of the Accountability Act. All capitalized terms herein are used as defined in the RMA for CFD No. 15.

#### **A. Authorized Facilities**

Pursuant to the Mello Roos Community Facilities Act of 1982, as Amended ("Act"), CFD No. 15 can only be used to fund the "Authorized Facilities" as outlined at the time of formation. The following is an excerpt taken from the ROI to establish CFD No. 15 which describes the Authorized Facilities.

#### **General Description**

##### **School Facilities**

The acquisition, planning, construction, and/or financing of those school facilities, including classrooms, multi-purpose, administration and auxiliary space at each school, central support and administrative facilities, interim housing, transportation and special education facilities, together with furniture, equipment, and technology needed by School District in order to serve directly or indirectly the student population to be generated as a result of the development of the property within CFD No. 15, together with all land or interests in land required for the construction of such facilities and all land or interests in land required to be provided by the School District as mitigation of environmental impacts associated with the development of such school facilities as well as all that portion of the related incidental expenses and the costs to the School District related to the negotiation, execution, and implementation of the Second Supplement "School Facilities" shall also mean the acquisition, planning, construction, and/or financing of other additional school facilities ("Supplemental School Facilities"), including classrooms, multi-purpose, administration and auxiliary space at each school, central support and administrative facilities, interim housing, transportation, and special education facilities, together with furniture, equipment, and technology, needed by the School District to serve the student population of the School District and which are financed in whole or in part from the revenues of special taxes levied in any fiscal year on Developed Property within any Improvement Area in excess of that required to satisfy the special tax requirements for such Improvement Area for such fiscal year provided that (a) all of the Taxable Property in such Improvement Area is Developed Property, (b) Improvement Area bonds have been issued in the maximum principal amount authorized to be issued for such Improvement Area or BMR, LLC/SPIC, LLC and School District have agreed that no additional Improvement Area bonds shall be issued for such Improvement Area, and (c) such Improvement Area has funded the Purchase Price of City Improvements from all moneys deposited in the Improvement Fund established pursuant to the Indenture related to each Series of Improvement Area bonds issued for such Improvement Area. Capitalized



terms used in this paragraph and not defined herein shall have the meanings given such terms in the Second Supplement.

The School Facilities shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking, and construction, together with the expenses related to the issuance and sale of any "debt" as defined in Section 53317(d) of the Act, including, but not limited to, underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 15, and bond trustee or fiscal agent related to CFD No. 15, and any such debt and all other incidental expenses.

The School Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by School District. The School Facilities listed are representative of the types of improvements authorized to be financed by CFD No. 15. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of School District. Addition, deletion, or modification of descriptions of School Facilities may be made consistent with the requirements of the Board of Education of District, CFD No. 15, and the Act.

**B. Bond Proceeds**

For information regarding the allocation of Bond proceeds of the 2014 Bonds please refer to the Administration Report for the 2014 PFA.

**C. Construction/Acquisition Accounts**

For information regarding the construction/acquisition accounts of the 2014 Bonds please refer to the Administration Report for the 2014 PFA.

**D. Special Tax Fund**

Each Fiscal Year, CFD No. 15 will levy, collect, and expend Annual Special Taxes in an amount necessary to pay interest and principal to bondholders, cover Administrative Expenses, and fund school facilities necessary to serve students generated from residential units constructed within the boundaries of CFD No. 15. The table below presents a detailed listing of the Annual Special Taxes collected and expended by CFD No. 15 from February 27, 2014 through April 30, 2014.

**CFD No. 15 Available Special Tax Fund**

<b>Balance as of February 27, 2014</b>		<b>\$0.00</b>
<b>Accruals</b>		<b>\$9,231.62</b>
Special Tax Receipts	\$9,231.57	
Interest Earnings	\$0.05	
<b>Expenditures</b>		<b>(\$0.00)</b>
<b>Balance as of April 30, 2014</b>		<b>\$9,231.62</b>

Prior to the issuance of the Bonds Special Taxes collected were deposited into a Custody Account established for CFD No. 15. The table below presents a detailed listing of the Annual Special Taxes collected and expended within the Custody Account of CFD No. 15 from January 1, 2014 through April 30, 2014.

**Custody Account of CFD No. 15**

<b>Balance as of January 1, 2014<sup>[1]</sup></b>		<b>\$16.58</b>
<b>Accruals</b>		<b>(\$52,286.48)</b>
Special Tax Receipts	\$9,233.84	
Investment Earnings	\$0.60	
One-Time Special Tax for Senior Units	\$43,052.04	
<b>Expenditures</b>		<b>(\$380.46)</b>
Administrative Expenses	(\$380.46)	
<b>Balance as of April 30, 2014</b>		<b>\$51,922.60</b>
[1] Balance as of January 1, 2014 is the remainder of the developer's deposit.		

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#### IV. Annual Special Tax Requirement

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For Fiscal Year 2014/2015, the Annual Special Tax Requirements for CFD No. 15, as calculated pursuant to the RMA, can be found in the table below.

##### Annual Special Tax Requirement For Fiscal Year 2014/2015

<b>FY 2013/2014 Current and Projected Funds</b>		<b>\$18,465.46</b>
Balance of the Available Special Tax Fund (as of April 30, 2014)	\$9,231.62	
Transfer from the CFD No. 15 Custody Account <sup>[1]</sup>	\$9,233.84	
Projected Special Tax Receipts	\$0.00	
<b>FY 2013/2014 Remaining Obligations</b>		<b>\$18,465.46</b>
Transfer to the CFD 15 Administrative Expense Fund	\$18,465.46	
Transfer to the Coverage Stabilization Fund	\$0.00	
<b>FY 2013/2014 Surplus/(Draw on Reserve)</b>		<b>\$0.00</b>
<b>FY 2014/2015 Obligations</b>		<b>\$611,101.88</b>
Administrative Expense Budget for Fiscal Year 2014/2015	\$78,030.00	
Anticipated Special Tax Delinquencies (5.00%)	\$30,555.09	
Transfer to the Coverage Stabilization Fund	\$502,516.79	
<b>Annual Special Tax Requirement</b>		<b>\$611,101.88</b>

[1] Special Taxes collected by CFD No. 15 before the issuance of the Bonds.

## V. Development Summary

Each Fiscal Year, the School District calculates the Annual Special Taxes to be levied against Taxable Property within CFD No. 15. Taxable Property is classified based on the issuance of a Building Permit. Specifically, Developed Property means, for any Fiscal Year, all Assessor's Parcel Numbers in CFD No. 15 for which a Building Permit has been issued as of May 1st of the previous Fiscal Year, provided that the Assessor's Parcel Number was created prior to January 1st of the prior Fiscal Year and that each such Assessor's Parcel Number is associated with a Lot. The table below summarizes the Special Tax classification within CFD No. 15 for the previous Fiscal Year and Fiscal Year 2014/2015.

**Special Tax Classification**

Property Classification <sup>[1]</sup>	Tax Class	Building Square Footage	Previous Fiscal Year	Fiscal Year 2014/2015
Detached Unit	1	< 1,550	0 Units	0 Units
Detached Unit	2	1,550 - 1,750	0 Units	0 Units
Detached Unit	3	1,751 - 1,950	0 Units	9 Units
Detached Unit	4	1,951 - 2,150	0 Units	0 Units
Detached Unit	5	2,151 - 2,350	0 Units	7 Units
Detached Unit	6	2,351 - 2,550	1 Unit	31 Units
Detached Unit	7	2,551 - 2,750	0 Units	30 Units
Detached Unit	8	2,751 - 2,950	2 Units	48 Units
Detached Unit	9	2,951 - 3,150	0 Units	15 Units
Detached Unit	10	3,151 - 3,350	0 Units	0 Units
Detached Unit	11	3,351 - 3,550	0 Units	1 Unit
Detached Unit	12	3,551 - 3,750	0 Units	0 Units
Detached Unit	13	3,751 - 3,950	0 Units	9 Units
Detached Unit	14	3,951 - 4,150	1 Unit	5 Units
Detached Unit	15	> 4,150	2 Units	27 Units
Attached Unit	16	< 1,200	0 Units	0 Units
Attached Unit	17	1,200 - 1,350	0 Units	0 Units
Attached Unit	18	1,351 - 1,500	0 Units	0 Units
Attached Unit	19	1,501 - 1,650	0 Units	27 Units
Attached Unit	20	1,651 - 1,800	0 Units	2 Units
Attached Unit	21	> 1,800	0 Units	16 Units
Affordable Unit	22	NA	0 Units	0 Units
Senior Citizen Unit	23	NA	0 Units	165 Units
<i>Developed Property</i>			6 Units	392 Units
<i>Undeveloped Property</i> <sup>[1]</sup>			303.08 Acres	164.91 Acres <sup>[1]</sup>
<b>Total</b>			<b>6 Units</b>	<b>392 Units</b>

[1] Due to Assessor Parcel divisions at the County of San Diego, parcels were reclassified as Exempt Property pursuant to their intended land use.

## VI. Fiscal Year 2014/2015 Levy Summary

The Special Tax rates of CFD No. 15 needed to meet the annual special tax requirement for Fiscal Year 2014/2015 are shown in the table below. The Special Tax roll, which lists the actual Special Tax levied against each Assessor's Parcel Number, is included as Exhibit C. For a more detailed explanation of the methodology used to apportion the annual special tax requirement among Developed Property, please see the RMA.

### Annual Special Tax Rates For Fiscal Year 2014/2015

Property Classification	Tax Class	Building Square Footage	Number of Units/Acres	Average Annual Special Tax Rate <sup>[1]</sup>	Total Annual Special Taxes
Detached Unit	1	< 1,550	0 Units	NA	\$0.00
Detached Unit	2	1,550 - 1,750	0 Units	NA	\$0.00
Detached Unit	3	1,751 - 1,950	9 Units	\$2,057.24 per Unit	\$18,515.16
Detached Unit	4	1,951 - 2,150	0 Units	NA	\$0.00
Detached Unit	5	2,151 - 2,350	7 Units	\$2,370.76 per Unit	\$16,595.32
Detached Unit	6	2,351 - 2,550	31 Units	\$2,533.98 per Unit	\$78,553.38
Detached Unit	7	2,551 - 2,750	30 Units	\$2,731.54 per Unit	\$81,946.20
Detached Unit	8	2,751 - 2,950	48 Units	\$2,826.04 per Unit	\$135,649.88
Detached Unit	9	2,951 - 3,150	15 Units	\$2,972.06 per Unit	\$44,580.90
Detached Unit	10	3,151 - 3,350	0 Units	NA	\$0.00
Detached Unit	11	3,351 - 3,550	1 Unit	\$3,135.26 per Unit	\$3,135.26
Detached Unit	12	3,551 - 3,750	0 Units	NA	\$0.00
Detached Unit	13	3,751 - 3,950	9 Units	\$3,319.94 per Unit	\$29,879.46
Detached Unit	14	3,951 - 4,150	5 Units	\$3,456.74 per Unit	\$17,283.70
Detached Unit	15	> 4,150	27 Units	\$3,594.80 per Unit	\$97,059.64
Attached Unit	16	< 1,200	0 Units	NA	\$0.00
Attached Unit	17	1,200 - 1,350	0 Units	NA	\$0.00
Attached Unit	18	1,351 - 1,500	0 Units	NA	\$0.00
Attached Unit	19	1,501 - 1,650	27 Units	\$1,889.74 per Unit	\$51,022.98
Attached Unit	20	1,651 - 1,800	2 Units	\$1,982.08 per Unit	\$3,964.16
Attached Unit	21	> 1,800	16 Units	\$2,057.24 per Unit	\$32,915.84
Affordable Unit	22	NA	165 Units	\$0.00 per Unit	\$0.00
Senior Citizen Unit	23	NA	100 Units	\$0.00 per Unit	\$0.00
<i>Developed Property</i>			<i>392 Units</i>	<i>NA</i>	<i>\$611,101.88</i>
<i>Undeveloped Property</i>			<i>164.91 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Total</b>					<b>\$611,101.88</b>

[1] The average Annual Special Tax rate is the average of all the Special Tax rates in each Special Tax Class, therefore they may not reflect the actual Assigned Annual Special Tax rate for each parcel in a given Special Tax Class.

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**Exhibit A**

**Rate and Method of Apportionment**

# **RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 15 OF POWAY UNIFIED SCHOOL DISTRICT**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") of Community Facilities District No. 15 ("CFD No. 15") of the Poway Unified School District ("School District"). An Annual Special Tax shall be levied on and collected from Taxable Property (defined below) located within the boundaries of CFD No. 15 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. 15, 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**

For purposes of this Rate and Method of Apportionment the terms hereinafter set forth have the following meanings:

**"Acreage"** 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 Subdivision Map, parcel map, condominium plan, or other recorded County parcel map.

**"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.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 15 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 proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 15, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 15.

**"Affordable Unit"** means an Attached Unit that is subject to affordable housing restrictions under any applicable law.

**"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. 15.

**"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"** 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 E.

**"Attached Unit"** means a Unit that is located or shall be located within a building in which each of the individual Units has or shall have at least one common wall with another Unit.

**"Board"** means the Board of Education of Poway Unified School District, or its designee, in certain cases acting as the Legislative Body of CFD No. 15.

**"Bond Index"** means the national Bond Buyer Revenue 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 year with an average rating equivalent to Moody's A1 and/or S&P's A+, 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, to which the Special Taxes have been pledged for repayment.

**"Building Permit"** means a permit for the construction of residential or commercial/industrial square footage issued by the City, or another public agency in the event the City no longer issues permits for construction within CFD No. 15.

**"Building Square Footage"** or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory structures, other structures not used as living space, or any other square footage excluded under Government Code Section 65995 as determined by reference to the Building Permit.

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

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

**"Commercial/Industrial Property"** means all Assessor's Parcels of Developed Property other than Residential Property.



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

**"Developed Property"** means all Assessor's Parcels of Taxable Property for which Building Permits were issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

**"Detached Unit"** means a Unit which is not an Attached Unit.

**"Exempt Property"** means all Assessor's Parcels designated as being exempt from Special Taxes in Section K each Fiscal Year as determined May 1<sup>st</sup> of the previous Fiscal Year.

**"Final Subdivision Map"** means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates individual Lots, 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.

**"Gross Floor Area"** or **"GFA"** means, for an Assessor's Parcel of Commercial/Industrial Property, the covered and enclosed space determined to be within the perimeter of a commercial or industrial structure, not including any storage areas incidental to the principal use of the development, garage, parking structure, unenclosed walkway, utility, or disposal area. The determination of Gross Floor Area shall be made by referencing the applicable Building Permit in accordance with the standard practice of the building department of the City.

**"Homeowner"** means any owner of a completed Unit constructed and sold within CFD No. 15.

**"Index"** means the Marshall & Swift eight (8) California Cities Class B Construction Cost Index, or if the Marshall & Swift eight (8) California Cities Class B Construction Cost Index ceases to be used by the State Allocation Board, a reasonably comparable index used by the State Allocation Board to estimate changes in school construction costs, or in the absence of such an Index, the Engineering News Record, Construction Cost Index (Los Angeles Area) published by McGraw-Hill, Inc.

**"Inflator"** means the greater of (i) 2.00% or (ii) the percentage change in the Index as measured between the Index published in December of the prior Calendar Year and the Index published in December of the Calendar Year immediately preceding the prior Calendar Year.

**"Lot"** means an individual legal lot created by a Final Subdivision Map for which a Building Permit for residential construction has been or could be issued.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, which can be levied by CFD No. 15 in any Fiscal Year on any Assessor's Parcel.

**"One Time Special Tax"** means the single payment Special Tax which shall be levied on each Assessor's Parcel of Undeveloped Property, determined pursuant to Section D.

**"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 I.

**"Prepayment Administrative Fees"** means any fees or expenses of the School District or CFD No. 15 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and 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 J The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) most recently published Bond Index prior to Bond issuance.

**"Reserve Fund Credit"** means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) 10% of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded at the time of the prepayment no Reserve Fund Credit shall be given.

**"Residential Property"** means all Assessor's Parcels of Developed Property which a Building Permit was issued for the construction of one or more Units.

**"Senior Citizen Unit"** means a Unit designated as senior citizen housing, part of a residential care facility for the elderly, or part of a multilevel care facility for the elderly as referred to in California Government Code Section 65995.1. For the purpose 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 (i) a restriction limiting the use of Units to senior citizen housing under a specific plan, a final map or other governmental entitlements, or a declaration of covenants, conditions and restrictions or any similar recorded instrument or (ii) licensing from appropriate agencies received for residential care facilities for the elderly or multilevel care facilities as those terms are defined in Health and Safety Code Section 1569.23 and Government Code Section 15432(d)(8), respectively.

**"Special Tax(es)"** means any of the special taxes authorized to be levied by CFD No. 15 pursuant to the Act.

**"Taxable Property"** means all Assessor's Parcels which are not Exempt Property.

**"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. Each Unit shall be classified as an Attached Unit or a Detached Unit.

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

For each Fiscal Year, beginning with Fiscal Year 2012/2013, each Assessor's Parcel within CFD No. 15 shall be classified as Taxable Property or Exempt Property. Each Assessor's Parcel classified as Taxable Property shall be further classified as Developed Property or Undeveloped Property. Developed Property shall be assigned to a special tax classification according to Table 1 below.

**TABLE 1**  
**SPECIAL TAX CLASSIFICATION FOR  
DEVELOPED PROPERTY**

<b>Tax Classification</b>	<b>Unit Type</b>	<b>Building Square Footage</b>
Residential Property		
1	Detached Unit	≤ 1,550
2	Detached Unit	1,551 – 1,750
3	Detached Unit	1,751 – 1,950
4	Detached Unit	1,951 – 2,150
5	Detached Unit	2,151 – 2,350
6	Detached Unit	2,351 – 2,550
7	Detached Unit	2,551 – 2,750
8	Detached Unit	2,751 – 2,950
9	Detached Unit	2,951 – 3,150
10	Detached Unit	3,151 – 3,350
11	Detached Unit	3,351 – 3,550
12	Detached Unit	3,551 – 3,750
13	Detached Unit	3,751 – 3,950
14	Detached Unit	3,951 – 4,150
15	Detached Unit	> 4,150
16	Attached Unit	≤ 1,200
17	Attached Unit	1,201 – 1,350
18	Attached Unit	1,351 – 1,500
19	Attached Unit	1,501 – 1,650

**TABLE 1 (CONTINUED)**

**SPECIAL TAX CLASSIFICATION FOR  
DEVELOPED PROPERTY**

<b>Tax Classification</b>	<b>Unit Type</b>	<b>Building Square Footage</b>
20	Attached Unit	1,651 – 1,800
21	Attached Unit	> 1,800
22	Affordable Unit	NA
23	Senior Citizen Unit	NA
Commercial/Industrial Property		
24	NA	NA

**SECTION C  
MAXIMUM SPECIAL TAXES**

**1. Developed Property**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property for any Fiscal Year shall be the amount determined by the sum of (i) any portion of the One-Time Special Tax not collected and (ii) the application of the Assigned Annual Special Tax.

**2. Undeveloped Property**

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property for any Fiscal Year shall be the One-Time Special Tax applicable to such Assessor's Parcel in such Fiscal Year.

**SECTION D  
ONE-TIME SPECIAL TAXES**

A One-Time Special Tax shall be collected for an Assessor's Parcel of Undeveloped Property prior to the time a Building Permit is issued. The One-Time Special Tax shall be determined by reference to Table 2 below, subject to increases as described below.

**TABLE 2****ONE-TIME SPECIAL TAX  
FISCAL YEAR 2012/2013**

<b>Tax Classification</b>	<b>Unit Type</b>	<b>Building Square Footage</b>	<b>One-Time Special Tax</b>
Residential Property			
1	Detached Unit	≤ 1,550	\$0.00 per Unit
2	Detached Unit	1,551 – 1,750	\$0.00 per Unit
3	Detached Unit	1,751 – 1,950	\$0.00 per Unit
4	Detached Unit	1,951 – 2,150	\$0.00 per Unit
5	Detached Unit	2,151 – 2,350	\$0.00 per Unit
6	Detached Unit	2,351 – 2,550	\$0.00 per Unit
7	Detached Unit	2,551 – 2,750	\$0.00 per Unit
8	Detached Unit	2,751 – 2,950	\$0.00 per Unit
9	Detached Unit	2,951 – 3,150	\$0.00 per Unit
10	Detached Unit	3,151 – 3,350	\$0.00 per Unit
11	Detached Unit	3,351 – 3,550	\$0.00 per Unit
12	Detached Unit	3,551 – 3,750	\$0.00 per Unit
13	Detached Unit	3,751 – 3,950	\$0.00 per Unit
14	Detached Unit	3,951 – 4,150	\$0.00 per Unit
15	Detached Unit	> 4,150	\$0.00 per Unit
16	Attached Unit	≤ 1,200	\$0.00 per Unit
17	Attached Unit	1,201 – 1,350	\$0.00 per Unit
18	Attached Unit	1,351 – 1,500	\$0.00 per Unit
19	Attached Unit	1,501 – 1,650	\$0.00 per Unit
20	Attached Unit	1,651 – 1,800	\$0.00 per Unit
21	Attached Unit	> 1,800	\$0.00 per Unit
22	Affordable Unit	NA	\$13,832.00 per Unit
23	Senior Citizen Unit	NA	\$0.52 per sq. ft.
Commercial/Industrial Property			
24	NA	NA	\$0.52 per sq. ft.

Each July 1, commencing July 1, 2013, the One-Time Special Tax for each Assessor's Parcel of Undeveloped Property shall be increased by the Inflater.

**SECTION E  
ASSIGNED ANNUAL SPECIAL TAXES**

**1. Newly Developed Property**

The Assigned Annual Special Tax for 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 3 below, subject to increases as described below.

**TABLE 3  
ASSIGNED ANNUAL SPECIAL TAX FOR  
NEWLY DEVELOPED PROPERTY  
FISCAL YEAR 2012/2013**

<b>Tax Classification</b>	<b>Unit Type</b>	<b>Building Square Footage</b>	<b>Assigned Annual Special Tax</b>
Residential Property			
1	Detached Unit	≤ 1,550	\$1,796.42 per Unit
2	Detached Unit	1,551 – 1,750	\$1,886.24 per Unit
3	Detached Unit	1,751 – 1,950	\$1,955.65 per Unit
4	Detached Unit	1,951 – 2,150	\$2,163.87 per Unit
5	Detached Unit	2,151 – 2,350	\$2,253.69 per Unit
6	Detached Unit	2,351 – 2,550	\$2,408.84 per Unit
7	Detached Unit	2,551 – 2,750	\$2,596.64 per Unit
8	Detached Unit	2,751 – 2,950	\$2,686.47 per Unit
9	Detached Unit	2,951 – 3,150	\$2,825.28 per Unit
10	Detached Unit	3,151 – 3,350	\$2,927.35 per Unit
11	Detached Unit	3,351 – 3,550	\$2,980.43 per Unit
12	Detached Unit	3,551 – 3,750	\$3,078.41 per Unit
13	Detached Unit	3,751 – 3,950	\$3,155.98 per Unit
14	Detached Unit	3,951 – 4,150	\$3,286.63 per Unit
15	Detached Unit	> 4,150	\$3,417.28 per Unit

**TABLE 3 (CONTINUED)**

**ASSIGNED ANNUAL SPECIAL TAX FOR  
NEWLY DEVELOPED PROPERTY  
FISCAL YEAR 2012/2013**

<b>Tax Classification</b>	<b>Unit Type</b>	<b>Building Square Footage</b>	<b>Assigned Annual Special Tax</b>
16	Attached Unit	≤ 1,200	\$1,506.54 per Unit
17	Attached Unit	1,201 – 1,350	\$1,612.70 per Unit
18	Attached Unit	1,351 – 1,500	\$1,690.27 per Unit
19	Attached Unit	1,501 – 1,650	\$1,796.42 per Unit
20	Attached Unit	1,651 – 1,800	\$1,884.20 per Unit
21	Attached Unit	> 1,800	\$1,955.65 per Unit
22	Affordable Unit	NA	\$0.00 per Unit
23	Senior Citizen Unit	NA	\$0.00 per Unit
Commercial/Industrial Property			
24	NA	NA	\$0.00 per Unit

Each July 1, commencing July 1, 2013, the Assigned Annual Special Tax for each 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 Inflation.

**2. 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 such Assessor's Parcel shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**SECTION F  
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX**

Commencing Fiscal Year 2012/2013, and each subsequent Fiscal Year, the Board shall levy the Annual Special Tax on each Assessor's Parcel of Developed Property at the Maximum Special Tax rate applicable to 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 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.

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 15 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. Notwithstanding the above, the ability to prepay the Annual Special Tax obligation of an Assessor's Parcel may be suspended, by the Superintendent of the School District or his or her designee, acting in his or her absolute and sole discretion for and on behalf of CFD No. 15, without notice to the owners of property within CFD No. 15 for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by CFD No. 15 to assist in the efficient preparation of the required bond market disclosure. 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
PAF	=	Prepayment Administrative Fees

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of 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 and such 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.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 15 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 production Unit on a Lot within a Final Subdivision Map to a Homeowner, the owner of no less than all the Taxable Property within such Final Subdivision 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 Subdivision Map, as calculated in Section H.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected for all Assessor's Parcels prior to the conveyance of the first production Unit to a Homeowner with respect to such Final Subdivision Map.

**2. Partial Prepayment Amount**

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

$$PP = P_G \times F$$

The terms above have the following meanings:

- PP = the Partial Prepayment Amount
- P<sub>G</sub> = the Prepayment Amount calculated according to Section G
- 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. 15 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 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.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on 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  
ANNUAL SPECIAL TAX REMAINDER**

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the Act, CFD No. 15 proceedings and other applicable laws as determined by the Board.

**SECTION J  
TERMINATION OF SPECIAL TAX**

Annual Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the last series of Bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2055-2056.

**SECTION K  
EXEMPTIONS**

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels owned by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, and (v) any other Assessor's Parcels at the reasonable discretion of the Board.

**SECTION L  
APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any notice of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 15 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 representative's decision requires that the 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 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) as the representative's decision shall indicate.

**SECTION M**  
**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 and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that CFD No. 15 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of 10% of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

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**EXHIBIT A**  
**CFD BOUNDARY MAP**

**Exhibit B**

**Annual Special Tax Roll  
Fiscal Year 2014/2015**

**Poway Unified School District  
CFD No. 15  
Special Tax Levy For Fiscal Year 2014/2015**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	681	19	0	\$2,533.98
678	681	20	0	\$2,057.24
678	681	21	0	\$2,370.76
678	681	22	0	\$0.00
678	681	23	0	\$0.00
678	681	24	0	\$0.00
678	681	25	0	\$0.00
678	681	26	0	\$0.00
678	681	27	0	\$0.00
678	681	28	0	\$0.00
678	681	29	0	\$0.00
678	681	30	0	\$0.00
678	681	31	0	\$0.00
678	681	32	0	\$0.00
678	681	33	0	\$0.00
678	681	34	0	\$0.00
678	681	35	0	\$0.00
678	681	36	0	\$0.00
678	681	37	0	\$0.00
678	681	38	0	\$0.00
678	681	39	0	\$0.00
678	681	40	0	\$0.00
678	681	41	0	\$0.00
678	681	42	0	\$0.00
678	681	43	0	\$0.00
678	681	44	0	\$0.00
678	681	45	0	\$0.00
678	681	46	0	\$0.00
678	681	47	0	\$0.00
678	681	48	0	\$0.00
678	681	49	0	\$0.00
678	681	50	0	\$0.00
678	681	51	0	\$0.00
678	681	52	0	\$2,370.76
678	681	53	0	\$2,057.24
678	681	54	0	\$2,533.98
678	681	55	0	\$2,370.76
678	681	56	0	\$2,057.24
678	681	57	0	\$2,533.98
678	681	58	0	\$2,533.98
678	681	59	0	\$2,057.24
678	681	60	0	\$2,533.98
678	681	61	0	\$0.00
678	681	62	0	\$0.00

Poway Unified School District  
CFD No. 15  
Special Tax Levy For Fiscal Year 2014/2015

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$2,057.24
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$2,057.24
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,982.08
678	681	63	0	\$1,889.74
678	681	63	0	\$2,057.24
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$2,057.24
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$2,057.24
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$2,057.24
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$2,057.24
678	681	63	0	\$2,057.24
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74
678	681	63	0	\$1,889.74



**Poway Unified School District  
CFD No. 15  
Special Tax Levy For Fiscal Year 2014/2015**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	681	63	0	\$2,057.24
678	682	2	0	\$2,826.04
678	682	3	0	\$2,826.04
678	682	4	0	\$2,826.04
678	682	5	0	\$2,533.98
678	682	6	0	\$2,826.04
678	682	7	0	\$2,826.04
678	682	8	0	\$2,826.04
678	682	9	0	\$2,533.98
678	682	10	0	\$2,826.02
678	682	11	0	\$2,826.02
678	682	12	0	\$2,533.98
678	682	13	0	\$2,826.04
678	682	14	0	\$2,826.04
678	682	15	0	\$2,533.98
678	682	16	0	\$2,826.04
678	682	17	0	\$2,826.04
678	682	18	0	\$2,826.04
678	682	19	0	\$2,533.98
678	682	20	0	\$2,826.04
678	682	21	0	\$2,826.04
678	682	22	0	\$2,826.04
678	682	23	0	\$2,826.04
678	682	24	0	\$2,533.98
678	682	25	0	\$2,826.04
678	682	26	0	\$2,826.04
678	682	27	0	\$2,533.98
678	682	28	0	\$2,826.04
678	682	29	0	\$2,826.04
678	682	30	0	\$2,826.04
678	682	31	0	\$2,533.98
678	682	32	0	\$2,826.04
678	682	49	0	\$0.00
678	682	50	0	\$0.00
678	682	51	0	\$0.00
678	682	53	0	\$0.00
678	682	54	0	\$0.00
678	682	55	0	\$0.00
678	682	56	0	\$0.00
678	682	57	0	\$0.00
678	682	58	0	\$0.00
678	682	59	0	\$0.00
678	682	60	0	\$0.00
678	682	61	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	682	62	0	\$0.00
678	682	63	0	\$0.00
678	682	64	0	\$0.00
678	682	65	0	\$0.00
678	682	66	0	\$0.00
678	682	67	0	\$0.00
678	682	82	0	\$0.00
678	682	83	0	\$0.00
678	682	88	0	\$0.00
678	683	1	0	\$2,533.98
678	683	2	0	\$2,826.04
678	683	3	0	\$2,533.98
678	683	4	0	\$2,826.04
678	683	5	0	\$2,826.04
678	683	6	0	\$2,826.04
678	683	7	0	\$2,533.98
678	683	8	0	\$2,826.04
678	683	9	0	\$2,826.04
678	683	10	0	\$2,826.04
678	683	11	0	\$2,533.98
678	683	12	0	\$2,826.04
678	683	13	0	\$2,826.04
678	683	14	0	\$2,826.04
678	683	15	0	\$2,533.98
678	683	16	0	\$2,826.04
678	683	17	0	\$2,533.98
678	683	18	0	\$2,826.04
678	683	19	0	\$2,826.04
678	683	20	0	\$2,826.04
678	683	21	0	\$2,533.98
678	683	41	0	\$0.00
678	683	43	0	\$0.00
678	683	44	0	\$0.00
678	683	45	0	\$0.00
678	683	46	0	\$0.00
678	683	47	0	\$0.00
678	683	48	0	\$0.00
678	683	49	0	\$0.00
678	683	51	0	\$0.00
678	683	52	0	\$0.00
678	683	53	0	\$0.00
678	686	1	0	\$2,972.06
678	686	2	0	\$2,731.54
678	686	3	0	\$2,972.06

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	686	4	0	\$2,731.54
678	686	5	0	\$2,972.06
678	686	6	0	\$2,731.54
678	686	7	0	\$2,731.54
678	686	8	0	\$2,731.54
678	686	9	0	\$2,972.06
678	686	10	0	\$2,731.54
678	686	11	0	\$2,972.06
678	686	12	0	\$2,731.54
678	686	13	0	\$2,731.54
678	686	14	0	\$2,972.06
678	686	15	0	\$2,731.54
678	686	16	0	\$2,731.54
678	686	17	0	\$0.00
678	686	18	0	\$0.00
678	686	19	0	\$2,731.54
678	686	20	0	\$2,731.54
678	686	21	0	\$2,972.06
678	686	22	0	\$0.00
678	686	23	0	\$0.00
678	686	24	0	\$2,731.54
678	686	25	0	\$2,731.54
678	686	26	0	\$2,972.06
678	686	27	0	\$2,731.54
678	686	28	0	\$2,731.54
678	686	29	0	\$2,972.06
678	686	30	0	\$2,731.54
678	686	31	0	\$2,731.54
678	686	32	0	\$2,972.06
678	686	33	0	\$2,731.54
678	686	34	0	\$2,731.54
678	686	35	0	\$2,731.54
678	686	36	0	\$2,972.06
678	686	37	0	\$2,731.54
678	686	38	0	\$2,731.54
678	686	39	0	\$2,972.06
678	686	40	0	\$2,731.54
678	686	41	0	\$2,731.54
678	686	42	0	\$2,731.54
678	686	43	0	\$2,972.06
678	686	44	0	\$2,731.54
678	686	45	0	\$2,972.06
678	686	46	0	\$2,731.54
678	686	47	0	\$2,731.54

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	686	48	0	\$2,731.54
678	686	49	0	\$2,972.06
678	686	50	0	\$0.00
678	686	51	0	\$0.00
678	686	52	0	\$0.00
678	686	53	0	\$0.00
678	686	54	0	\$0.00
678	686	55	0	\$0.00
678	686	56	0	\$0.00
678	686	57	0	\$0.00
678	686	58	0	\$0.00
678	686	59	0	\$0.00
678	686	60	0	\$0.00
678	686	61	0	\$0.00
678	687	1	0	\$0.00
678	687	2	0	\$0.00
678	687	3	0	\$0.00
678	687	4	0	\$0.00
678	687	5	0	\$0.00
678	687	6	0	\$0.00
678	687	7	0	\$2,370.76
678	687	8	0	\$2,057.24
678	687	9	0	\$2,533.98
678	687	10	0	\$2,370.76
678	687	11	0	\$2,057.24
678	687	12	0	\$2,533.98
678	687	13	0	\$2,370.76
678	687	14	0	\$2,057.24
678	687	15	0	\$2,533.98
678	687	16	0	\$2,370.76
678	687	17	0	\$2,057.24
678	687	18	0	\$2,533.98
678	687	19	0	\$2,533.98
678	687	20	0	\$2,057.24
678	687	21	0	\$2,533.98
678	687	22	0	\$0.00
267	150	33	0	\$0.00
267	150	34	0	\$0.00
678	681	13	0	\$3,594.80
678	681	14	0	\$3,594.80
678	681	15	0	\$3,594.80
678	681	16	0	\$3,594.80
678	681	17	0	\$3,319.94
678	681	18	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	682	33	0	\$3,594.80
678	682	34	0	\$3,456.74
678	682	35	0	\$3,594.80
678	682	36	0	\$3,594.80
678	682	37	0	\$3,456.74
678	682	38	0	\$3,594.80
678	682	39	0	\$3,456.74
678	682	40	0	\$3,594.80
678	682	47	0	\$0.00
678	682	48	0	\$0.00
678	682	77	0	\$3,594.80
678	682	78	0	\$3,456.74
678	682	84	0	\$0.00
678	682	86	0	\$0.00
678	682	87	0	\$0.00
678	682	89	0	\$3,594.80
678	682	90	0	\$3,594.80
678	682	91	0	\$3,594.80
678	682	92	0	\$0.00
678	682	93	0	\$0.00
678	682	94	0	\$0.00
678	683	22	0	\$3,594.80
678	683	23	0	\$3,319.94
678	683	24	0	\$3,594.80
678	683	25	0	\$3,594.80
678	683	26	0	\$3,319.94
678	683	27	0	\$3,594.80
678	683	28	0	\$3,594.80
678	683	29	0	\$3,594.80
678	683	30	0	\$3,319.94
678	683	31	0	\$3,594.80
678	683	32	0	\$3,594.80
678	683	33	0	\$3,594.80
678	683	34	0	\$3,594.80
678	683	35	0	\$0.00
678	683	36	0	\$0.00
678	683	37	0	\$0.00
678	683	38	0	\$3,594.82
678	683	39	0	\$3,456.74
678	683	40	0	\$3,594.82
678	683	42	0	\$0.00
678	683	50	0	\$0.00
678	683	54	0	\$0.00
678	683	55	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	684	1	0	\$3,319.94
678	684	2	0	\$3,594.80
678	684	3	0	\$0.00
678	684	4	0	\$0.00
678	684	5	0	\$0.00
678	684	6	0	\$0.00
678	684	7	0	\$0.00
678	684	8	0	\$0.00
678	684	9	0	\$0.00
678	684	10	0	\$0.00
678	684	11	0	\$0.00
678	684	12	0	\$0.00
678	684	13	0	\$0.00
678	684	14	0	\$0.00
678	684	15	0	\$3,319.94
678	684	16	0	\$3,594.80
678	684	17	0	\$3,319.94
678	684	18	0	\$0.00
678	684	19	0	\$0.00
678	684	20	0	\$0.00
678	684	21	0	\$0.00
678	684	27	0	\$0.00
678	684	29	0	\$0.00
678	684	31	0	\$0.00
678	684	32	0	\$0.00
678	685	1	0	\$0.00
678	685	2	0	\$0.00
678	685	3	0	\$0.00
678	685	4	0	\$3,319.94
678	685	5	0	\$3,319.94
678	685	6	0	\$3,135.26
678	685	7	0	\$0.00
678	685	8	0	\$0.00
678	685	9	0	\$0.00
678	685	10	0	\$0.00
678	685	11	0	\$0.00
678	685	12	0	\$0.00
678	685	13	0	\$0.00
678	685	14	0	\$0.00
678	685	15	0	\$0.00
678	685	16	0	\$0.00
678	685	17	0	\$0.00
678	685	18	0	\$0.00
678	685	19	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	685	20	0	\$0.00
678	685	21	0	\$0.00
678	685	22	0	\$0.00
678	685	23	0	\$0.00
678	685	24	0	\$0.00
678	685	25	0	\$0.00
678	685	26	0	\$0.00
678	685	27	0	\$0.00
678	685	28	0	\$0.00
678	685	29	0	\$0.00
678	685	30	0	\$0.00
678	685	31	0	\$0.00
678	685	32	0	\$0.00
678	685	33	0	\$0.00
678	685	34	0	\$0.00
678	685	35	0	\$0.00
678	685	36	0	\$0.00
678	231	1	0	\$2,826.04
678	231	2	0	\$2,826.04
678	231	3	0	\$2,826.04
678	231	4	0	\$2,533.98
678	231	5	0	\$2,826.04
678	231	6	0	\$2,533.98
678	231	7	0	\$2,826.04
678	231	8	0	\$2,826.04
678	231	9	0	\$2,826.04
678	231	10	0	\$2,533.98
678	231	11	0	\$2,826.04
678	231	12	0	\$2,533.98
678	231	13	0	\$2,826.04
678	231	14	0	\$2,826.04
678	231	15	0	\$2,826.04
678	231	16	0	\$2,533.98
678	231	17	0	\$0.00
678	231	18	0	\$0.00
678	231	19	0	\$0.00
678	231	20	0	\$0.00
678	231	21	0	\$0.00
678	231	22	0	\$0.00
678	231	23	0	\$0.00
678	231	24	0	\$0.00
678	231	25	0	\$0.00
678	231	26	0	\$0.00
678	231	27	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	231	28	0	\$0.00
678	231	29	0	\$0.00
678	231	30	0	\$0.00
678	231	31	0	\$0.00
678	231	32	0	\$0.00
678	231	33	0	\$0.00
678	231	34	0	\$0.00
678	231	35	0	\$0.00
678	231	36	0	\$0.00
678	231	37	0	\$0.00
678	231	38	0	\$0.00
678	231	39	0	\$0.00
678	231	40	0	\$0.00
678	232	1	0	\$0.00
678	232	2	0	\$0.00
678	232	3	0	\$0.00
678	232	4	0	\$0.00
678	232	5	0	\$0.00
678	232	6	0	\$0.00
678	232	7	0	\$0.00
678	232	8	0	\$0.00
678	232	9	0	\$0.00
678	232	10	0	\$0.00
678	232	11	0	\$0.00
678	232	12	0	\$0.00
678	232	13	0	\$0.00
678	232	14	0	\$0.00
678	232	15	0	\$0.00
678	232	16	0	\$0.00
678	232	17	0	\$0.00
678	232	18	0	\$0.00
678	232	19	0	\$0.00
678	232	20	0	\$0.00
678	232	21	0	\$0.00
678	232	22	0	\$0.00
678	232	23	0	\$0.00
678	232	24	0	\$0.00
678	232	25	0	\$0.00
678	232	26	0	\$0.00
678	232	27	0	\$0.00
678	232	28	0	\$0.00
678	232	29	0	\$0.00
678	232	30	0	\$0.00
678	232	31	0	\$0.00



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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	232	32	0	\$0.00
678	232	33	0	\$0.00
678	232	34	0	\$0.00
678	232	35	0	\$0.00
678	232	36	0	\$0.00
678	232	37	0	\$0.00
678	232	38	0	\$0.00
678	232	39	0	\$0.00
678	232	40	0	\$0.00
678	232	41	0	\$0.00
678	232	42	0	\$0.00
678	232	43	0	\$0.00
678	232	44	0	\$0.00
678	232	45	0	\$0.00
678	232	46	0	\$0.00
678	232	47	0	\$0.00
678	232	48	0	\$0.00
678	232	49	0	\$0.00
678	232	50	0	\$0.00
678	232	51	0	\$0.00
678	232	52	0	\$0.00
678	232	53	0	\$0.00
678	232	54	0	\$0.00
678	232	55	0	\$0.00
678	232	56	0	\$0.00
678	232	57	0	\$0.00
678	232	58	0	\$0.00
678	232	59	0	\$0.00
678	232	60	0	\$0.00
678	232	61	0	\$0.00
678	232	62	0	\$0.00
678	232	63	0	\$0.00
678	232	64	0	\$0.00
678	232	65	0	\$0.00
678	232	66	0	\$0.00
678	232	67	0	\$0.00
678	232	68	0	\$0.00
678	232	69	0	\$0.00
678	232	70	0	\$0.00
678	232	71	0	\$0.00
678	232	72	0	\$0.00
678	232	73	0	\$0.00
678	232	74	0	\$0.00
678	232	75	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	232	76	0	\$0.00
678	232	77	0	\$0.00
678	232	78	0	\$0.00
678	232	79	0	\$0.00
678	232	80	0	\$0.00
678	232	81	0	\$0.00
678	232	82	0	\$0.00
678	232	83	0	\$0.00
678	233	1	0	\$0.00
678	233	2	0	\$0.00
678	233	3	0	\$0.00
678	233	4	0	\$0.00
678	233	5	0	\$0.00
678	233	6	0	\$0.00
678	233	7	0	\$0.00
678	233	8	0	\$0.00
678	233	9	0	\$0.00
678	233	10	0	\$0.00
678	233	11	0	\$0.00
678	233	12	0	\$0.00
678	233	13	0	\$0.00
678	233	14	0	\$0.00
678	233	15	0	\$0.00
678	233	16	0	\$0.00
678	233	17	0	\$0.00
678	233	18	0	\$0.00
678	233	19	0	\$0.00
678	233	20	0	\$0.00
678	233	21	0	\$0.00
678	233	22	0	\$0.00
678	233	23	0	\$0.00
678	233	24	0	\$0.00
678	233	25	0	\$0.00
678	233	26	0	\$0.00
678	233	27	0	\$0.00
678	233	28	0	\$0.00
678	233	29	0	\$0.00
678	233	30	0	\$0.00
678	233	31	0	\$0.00
678	233	32	0	\$0.00
678	233	33	0	\$0.00
678	233	34	0	\$0.00
678	233	35	0	\$0.00
678	233	36	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	233	37	0	\$0.00
678	233	38	0	\$0.00
678	233	39	0	\$0.00
678	233	40	0	\$0.00
678	233	41	0	\$0.00
678	233	42	0	\$0.00
678	233	43	0	\$0.00
678	233	44	0	\$0.00
678	233	45	0	\$0.00
678	233	46	0	\$0.00
678	233	47	0	\$0.00
678	233	48	0	\$0.00
678	233	49	0	\$0.00
678	233	50	0	\$0.00
678	233	51	0	\$0.00
678	233	52	0	\$0.00
678	233	53	0	\$0.00
678	233	54	0	\$0.00
678	233	55	0	\$0.00
678	233	56	0	\$0.00
678	234	1	0	\$0.00
678	234	2	0	\$0.00
678	234	3	0	\$0.00
678	234	4	0	\$0.00
678	234	5	0	\$0.00
678	234	6	0	\$0.00
678	234	7	0	\$0.00
678	234	8	0	\$0.00
678	234	9	0	\$0.00
678	234	10	0	\$0.00
678	234	11	0	\$0.00
678	234	12	0	\$0.00
678	234	13	0	\$0.00
678	234	14	0	\$0.00
678	234	15	0	\$0.00
678	234	16	0	\$0.00
678	234	17	0	\$0.00
678	234	18	0	\$0.00
678	234	19	0	\$0.00
678	234	20	0	\$0.00
678	234	21	0	\$0.00
678	234	22	0	\$0.00
678	234	23	0	\$0.00
678	234	24	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	234	25	0	\$0.00
678	234	26	0	\$0.00
678	234	27	0	\$0.00
678	234	28	0	\$0.00
678	234	29	0	\$0.00
678	234	30	0	\$0.00
678	234	31	0	\$0.00
678	234	32	0	\$0.00
678	234	33	0	\$0.00
678	234	34	0	\$0.00
678	234	35	0	\$0.00
678	234	36	0	\$0.00
678	234	37	0	\$0.00
678	235	1	0	\$0.00
678	235	2	0	\$0.00
678	235	3	0	\$0.00
678	235	4	0	\$0.00
678	235	5	0	\$0.00
678	235	6	0	\$0.00
678	235	7	0	\$0.00
678	235	8	0	\$0.00
678	235	9	0	\$0.00
678	235	10	0	\$0.00
678	235	11	0	\$0.00
678	235	12	0	\$0.00
678	235	13	0	\$0.00
678	235	14	0	\$0.00
678	235	15	0	\$0.00
678	235	16	0	\$0.00
678	235	17	0	\$0.00
678	235	18	0	\$0.00
678	235	19	0	\$0.00
678	235	20	0	\$0.00
678	235	21	0	\$0.00
678	235	22	0	\$0.00
678	235	23	0	\$0.00
678	235	24	0	\$0.00
678	235	25	0	\$0.00
678	235	26	0	\$0.00
678	235	27	0	\$0.00
678	235	28	0	\$0.00
678	235	29	0	\$0.00
678	235	30	0	\$0.00
678	235	31	0	\$0.00

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<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	235	32	0	\$0.00
678	235	33	0	\$0.00
678	235	34	0	\$0.00
678	235	35	0	\$0.00
678	235	36	0	\$0.00
678	235	37	0	\$0.00
678	235	38	0	\$0.00
678	235	39	0	\$0.00
678	235	40	0	\$0.00
678	235	41	0	\$0.00
678	235	42	0	\$0.00
678	235	43	0	\$0.00
678	235	44	0	\$0.00
678	235	45	0	\$0.00
678	235	46	0	\$0.00
678	236	1	0	\$0.00
678	236	2	0	\$0.00
678	236	3	0	\$0.00
678	236	4	0	\$0.00
678	236	5	0	\$0.00
678	236	6	0	\$0.00
678	236	7	0	\$0.00
678	236	8	0	\$0.00
678	236	9	0	\$0.00
678	236	10	0	\$0.00
678	236	11	0	\$0.00
678	236	12	0	\$0.00
678	236	13	0	\$0.00
678	236	14	0	\$0.00
678	236	15	0	\$0.00
678	236	16	0	\$0.00
678	236	17	0	\$0.00
678	236	18	0	\$0.00
678	236	19	0	\$0.00
678	236	20	0	\$0.00
678	236	21	0	\$0.00
678	236	22	0	\$0.00
678	236	23	0	\$0.00
678	236	24	0	\$0.00
678	236	25	0	\$0.00
678	236	26	0	\$0.00
678	236	27	0	\$0.00
678	236	28	0	\$0.00
678	236	29	0	\$0.00

**Poway Unified School District  
CFD No. 15  
Special Tax Levy For Fiscal Year 2014/2015**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	237	1	0	\$0.00
678	237	3	0	\$0.00
678	237	4	0	\$0.00
678	690	8	0	\$0.00
678	690	9	0	\$0.00
678	690	12	0	\$0.00
678	690	13	0	\$0.00
678	690	14	0	\$0.00
678	690	15	0	\$0.00
678	690	16	0	\$0.00
678	690	17	0	\$0.00
678	690	18	0	\$0.00
678	690	19	0	\$0.00
678	690	20	0	\$0.00
678	690	21	0	\$0.00
678	690	22	0	\$0.00
678	690	23	0	\$0.00
678	690	24	0	\$0.00
678	690	25	0	\$0.00
678	690	26	0	\$0.00
678	691	2	0	\$0.00
678	691	3	0	\$0.00
678	691	4	0	\$0.00
678	230	39	0	\$0.00
678	230	44	0	\$0.00
678	230	46	0	\$0.00
678	230	48	0	\$0.00
678	690	1	0	\$0.00
678	690	2	0	\$0.00
678	690	3	0	\$0.00
678	690	4	0	\$0.00
678	690	5	0	\$0.00
678	690	6	0	\$0.00
678	690	7	0	\$0.00
678	690	10	0	\$0.00
678	690	11	0	\$0.00
678	690	27	0	\$0.00
678	690	28	0	\$0.00

<b>Major Conclusions</b>	
Total Number of Parcels	698
Number of Parcels Taxed	227
Total Special Tax Levy for Fiscal Year 2014/2015	\$611,101.88