

**Administration Report  
Fiscal Year 2012/2013**

Poway Unified School District  
Community Facilities District No. 5

June 18, 2012

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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. 5 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 2012/2013. In calculating the Annual Special Tax levy for Fiscal Year 2012/2013, the Report describes (i) the remaining financial obligations of CFD No. 5 for Fiscal Year 2011/2012, (ii) the financial obligations of CFD No. 5 for Fiscal Year 2012/2013, and (iii) the amount of new development which has occurred within the boundaries of CFD No. 5.

The Report is organized into the following sections:

### **Section I**

Section I provides a description of the Annual Special Tax levy for Fiscal Year 2011/2012 including any delinquent Annual Special Taxes.

### **Section II**

On March 20, 2003 the 2003 Special Tax Bond ("Bonds") were issued by CFD No. 5 in the amount of \$1,670,000. The Bonds were issued for the purpose of financing the Authorized Facilities of CFD No. 5, pursuant to the Resolution of Intention ("ROI") and are secured by and repaid from the annual levy of Special Taxes within CFD No. 5.

Section II examines the financial activity within the various funds and accounts established pursuant to the Bond Indenture ("Indenture") dated February 1, 2003 by and between CFD No. 5 and U.S. Bank National Association ("Previous Trustee"), succeeded by Zions First National Bank, NA ("Trustee") from July 1, 2011 to April 30, 2012. A summary is provided which lists all disbursements, Annual Special Tax receipts, and interest earnings.

### **Section III**

Section III calculates the Annual Special Tax Requirement based on the financial obligations of CFD No. 5 for Fiscal Year 2012/2013.

### **Section IV**

Section IV provides (i) a description of the Special Tax classifications and (ii) an update of the development which has occurred in CFD No. 5.

### **Section V**

Section V describes the methodology used to apportion the Annual Special Tax Requirement among the properties within CFD No. 5 and lists the Average Annual Special Tax rates for Fiscal Year 2012/2013.

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## I. Fiscal Year 2011/2012 Levy Summary

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### A. Special Tax Levy

The aggregate Annual Special Tax levy of CFD No. 5 in Fiscal Year 2011/2012 as well as a summary of the levy can be found in the table below.

#### Annual Special Tax Rates For Fiscal Year 2011/2012

Property Classification	Tax Class	Number of Units/Acres	Average Annual Special Tax Rate <sup>[1]</sup>	Total Annual Special Taxes
Developed - Not Fully Performed	1	0 Units	NA	\$0.00
Developed - Fully Performed	2	150 Units	\$957.54 per Unit	\$143,630.28
<i>Developed Property</i>		<i>150 Units</i>	<i>NA</i>	<i>\$143,630.28</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Total</b>				<b>\$143,630.28</b>

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

### B. Special Tax Delinquencies

Dolinka Group, LLC has received delinquency information for CFD No. 5 for Fiscal Year 2011/2012 from the County of San Diego ("County"). For Fiscal Year 2011/2012 (as of April 30, 2012), \$6,231.61 in Annual Special Taxes were delinquent yielding a delinquency rate of 4.34%.

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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 Indenture. For a more detailed description of the various funds and accounts, please see Section 3.01 of the Indenture. 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. 5 for the period of July 1, 2011 to April 30, 2012 are summarized in the table below.

**Sources of Funds**  
**July 1, 2011 – April 30, 2012**

<b>Sources</b>	<b>Amount</b>
Bond Proceeds	\$0.00
Special Tax Receipts	\$87,926.87
Investment Earnings <sup>[1]</sup>	\$24.44
Miscellaneous	\$0.00
<b>Total</b>	<b>\$87,951.31</b>
[1] Data summarized in the table below.	

**Investment Earnings**  
**July 1, 2011 – April 30, 2012**

<b>Funds and Accounts</b>	<b>Amount</b>
Administrative Expense Fund	\$7.94
Interest Account	\$0.00
Principal Account	\$0.00
Special Tax Fund	\$16.50
<b>Total</b>	<b>\$24.44</b>

### B. Uses of Funds

Uses of funds for CFD No. 5 for the period of July 1, 2011 to April 30, 2012 are summarized in the table below.

**Uses of Funds**  
**July 1, 2011 – April 30, 2012**

<b>Funds and Accounts</b>	<b>Amount</b>
Interest Payments	\$64,137.50
Principal Payments	\$40,000.00
Acquisition/Construction Payments	\$0.00
Administrative Expenses	\$10,112.00
<b>Total</b>	<b>\$114,249.50</b>

**C. Fund and Account Balances**

The balances as of April 30, 2012 in the funds and accounts established pursuant to the Indenture are shown in the table below.

**Fund and Account Balances  
As of April 30, 2012**

<b>Funds and Accounts</b>	<b>Amount</b>
Administrative Expense Fund	\$107,351.30
Interest Account	\$0.00
Principal Account	\$0.00
Special Tax Fund	\$192,879.61
<b>Total</b>	<b>\$300,230.91</b>

### III. Annual Special Tax Requirement

For Fiscal Year 2012/2013, the Annual Special Tax Requirement for CFD No. 5, as calculated pursuant to the RMA, can be found in the table below.

#### Annual Special Tax Requirement For Fiscal Year 2012/2013

<b>FY 2012/2013 Current and Projected Funds</b>		<b>\$245,397.00</b>
Balance of the Special Tax Fund (as of April 30, 2012)	\$192,879.61	
Projected Special Tax Receipts	\$52,517.39	
<b>FY 2012/2013 Remaining Obligations</b>		<b>\$245,397.00</b>
Interest Payment Due September 1, 2012	\$31,718.75	
Principal Payment Due September 1, 2012	\$45,000.00	
Direct Construction/Additional Administrative Expenses	\$168,678.25	
<b>FY 2012/2013 Surplus/(Draw on Reserve)</b>		<b>\$0.00</b>
<b>FY 2012/2013 Obligations</b>		<b>\$146,503.20</b>
Interest Payment Due March 1, 2013	\$30,931.25	
Interest Payment Due September 1, 2013	\$30,931.25	
Principal Payment Due September 1, 2013	\$45,000.00	
Administrative Expense Budget for Fiscal Year 2012/2013	\$24,379.89	
Anticipated Special Tax Delinquencies (4.34%)	\$6,356.26	
Direct Construction/Additional Administrative Expenses	\$8,904.55	
<b>Annual Special Tax Requirement</b>		<b>\$146,503.20</b>

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## V. Development Summary

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Each Fiscal Year, the School District calculates the Annual Special Taxes to be levied against Taxable Property within CFD No. 5. Taxable Property is classified based on the issuance of a Building Permit. Specifically, Developed Property means, for any Fiscal Year, all Assessor's Parcels in CFD No. 5 for which a Building Permit has been issued as of January 1 of the previous Fiscal Year, provided that the Assessor's Parcel was created prior to January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot. The table below summarizes the Special Tax classification within CFD No. 5 for the previous Fiscal Year and Fiscal Year 2012/2013.

**Special Tax Classification**

<b>Property Classification</b>	<b>Tax Class</b>	<b>Previous Fiscal Year</b>	<b>Fiscal Year 2012/2013</b>
Developed - Not Fully Performed	1	0 Units	0 Units
Developed - Fully Performed	2	150 Units	150 Units
<i>Developed Property</i>		<i>150 Units</i>	<i>150 Units</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>0.00 Acres</i>
<b>Total</b>		<b>150 Units</b>	<b>150 Units</b>



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## VI. Fiscal Year 2012/2013 Levy Summary

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The Special Tax rates of CFD No. 5 needed to meet the Annual Special Tax Requirement for Fiscal Year 2012/2013 are shown in the table below. The Special Tax roll, which lists the actual Special Tax levied against each Assessor's Parcel, is included as Exhibit C. For a more detailed explanation of the methodology used to apportion the Annual Special Tax Requirement among Developed Property and Undeveloped Property, please see the RMA.

### Annual Special Tax Rates For Fiscal Year 2012/2013

Property Classification	Tax Class	Number of Units/Acres	Average Annual Special Tax Rate <sup>[1]</sup>	Total Annual Special Taxes
Developed - Not Fully Performed	1	0 Units	NA	\$0.00
Developed - Fully Performed	2	150 Units	\$976.69 per Unit	\$146,503.20
<i>Developed Property</i>		<i>150 Units</i>	<i>NA</i>	<i>\$146,503.20</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<b>Total</b>				<b>\$146,503.20</b>

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

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**Exhibit A**

**Rate and Method of Apportionment**

**RATE AND METHOD OF APPORTIONMENT FOR  
COMMUNITIES FACILITIES DISTRICT NO. 5  
OF THE POWAY UNIFIED SCHOOL DISTRICT**

An Annual Special Tax shall be levied on and collected in Community Facilities District No. 5 (the "CFD") of the Poway Unified School District (the "School District") in 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 the CFD, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A  
DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"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.

**"Annual Special Tax"** means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

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

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

**"Assigned Annual Special Tax"** means the Annual Special Tax on an Assessor's Parcel of Developed Property determined pursuant to Section C1 below.

**"Assistant Superintendent"** means the Assistant Superintendent of Business of the School District or his/her designee.

**"Bonds"** means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, which obligation may be incurred by the CFD.

**"CFD"** means Community Facilities District No. 5 established by the School District under the Act.

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

**"Detached Unit"** means an Assessor's Parcel of Residential Property.

**"Developed Property"** means all Assessor's Parcels in the CFD for which building permits for new construction of a Residential Unit was issued on or before January 1 of the prior Fiscal Year.

**"Exempt Property"** means each Assessor's Parcel that is not Developed Property and the property designated as being exempt from Special Taxes in Section H.

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

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

**"Gross Prepayment Amount"** for any Assessor's Parcel of Developed Property means that gross prepayment amount calculated as provided in Section E.1.

**"Index"** means the Lee Saylor Construction Cost Index for Class D Construction, the Marshall & Swift Construction Cost Index for Class D Construction or such other index as is used from time to time by the State Allocation Board to estimate school construction costs (collectively, the "SAB Index"), or in the absence of the SAB Index, the Engineering News Record, Construction Cost Index (Los Angeles Area) published by McGraw-Hill, Inc. ("ENR Index"), or in the absence of such ENR Index, an index which reasonably approximates increases in costs of school construction.

**"Initial Assigned Annual Special Tax"** means the Assigned Annual Special Tax for an Assessor's Parcel which has been designated as Developed Property for the first time in that Fiscal Year.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, that can be levied by the CFD in any Fiscal Year on an Assessor's Parcel of Developed Property.

**"Partial Prepayment Amount"** means the dollar amount required to prepay a portion of the Annual Special Tax obligation on any Assessor's Parcel, determined pursuant to Section F.

**"Prepayment Amount"** means the dollar amount required to prepay all of the Annual Special Tax obligation on any Assessor's Parcel, determined pursuant to Section E.

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

**"Special Tax"** means the special tax to be levied in each Fiscal Year on each Assessor' Parcel of Developed Property.

**"Transfer Agreement"** means the School Site Transfer Agreement and Escrow Instruction dated as of \_\_\_\_\_, 1997 between the District and Phase One Development, Inc., a Memorandum of which was recorded \_\_\_\_\_, 1997 as Document No. 97-\_\_\_\_\_.

**SECTION B  
ASSIGNMENT TO LAND USE CLASSES**

For each Fiscal Year, beginning with Fiscal Year 1997-98, each Assessor's Parcel within the CFD shall be classified as Developed Property or as Exempt Property.

**SECTION C  
MAXIMUM SPECIAL TAX**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property in any Fiscal Year shall be the amount derived by the application of the Assigned Annual Special Tax.

The Initial Assigned Annual Special Tax for each Assessor's Parcel of Developed Property in Fiscal Year 1997-98 shall be:

- (i) \$1,685.00 if the Transfer Agreements has not been fully performed in consideration of an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2; or
- (ii) \$690.00, if the Transfer Agreement has been fully performed in exchange for an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2.

Each July 1, commencing July 1, 1998, the amount of the Initial Assigned Annual Special Tax shall be increased by the greater of the annual percentage change in the Index or two percent (2.00%) of the amount in effect in the prior Fiscal year. The annual percentage change in the Index shall be calculated for the twelve (12) months ending November 30 of the prior Fiscal Year.

For Fiscal Years following the Fiscal Year in which the Initial Assigned Annual Special Tax was applied, the Assigned Annual Special Tax shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

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

Commencing Fiscal Year 1997-98 and for each subsequent Fiscal Year, the Assistant Superintendent shall levy the Maximum Special Tax on each Assessor's Parcel of Developed Property.

**SECTION E**  
**PREPAYMENT OF ANNUAL SPECIAL TAX**

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property or an Assessor's Parcel of property for which a building permit has been issued may be prepaid in full. An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide the CFD with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD shall notify such owner of the Prepayment Amount of such Assessor's Parcel.

**1. Prior to Issuance of Bonds**

Prior to the issuance of any Bonds, the Prepayment Amount for each Assessor's Parcel of Developed Property shall be the amount equal to the Gross Prepayment Amount in the Fiscal Year in which prepayment is made. The Gross Prepayment Amount for Fiscal Year 1997-98 is:

- (i) \$16,392 for each Residential Unit, if, at the time payment is due, the Transfer Agreement has not been fully performed in exchange for an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2; or
- (ii) \$7,059 for each Residential Unit if, at the time payment is due, the Transfer Agreement has been fully performed in consideration of an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2.

On each July 1, commencing July 1, 1998, the Gross Prepayment Amounts shall be increased by the greater of the annual percentage change in the Index or two percent (2.00%) of the amount in effect in the prior Fiscal Year. The annual percentage change in the Index shall be calculated for the twelve (12) months ending November 30 of the prior Fiscal Year.

**2. Subsequent to Issuance of Bonds**

After the issuance of any Bonds, the Prepayment Amount for each Assessor's Parcel of Developed Property shall be the amount equal to (i) the Gross Prepayment Amount (as calculated in Section E.1) minus (ii) the amount of regularly scheduled principal of such Bonds retired in the CFD with respect to such Assessor's Parcel, which amount shall be determined by multiplying (a) the amount of regularly scheduled principal that has been retired on such Bonds, times (b) 0.06667 (1/150).

## SECTION F PARTIAL PREPAYMENT OF SPECIAL TAX

At the time a residential Final Subdivision Map is recorded within the CFD, the property owner filing said Final Subdivision map for recordation concurrently may elect for all of the Assessor's Parcels created by said Final Subdivision Map to prepay a portion of the applicable future Annual Special Taxes. In order to prepay a portion of the applicable future Annual Special Taxes, residential Final Subdivision map must contain at least 9 Detached Units. The partial prepayment of the Annual Special Tax shall be collected at the time of the issuance of a building permit. The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = P_E \times F.$$

These terms have the following meanings:

- PP = the Partial Prepayment Amount
- P<sub>E</sub> = the Prepayment Amount calculated according to Section E
- F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation.

The owner of any Assessor's Parcel who desires such partial prepayment shall notify the Assistant Superintendent of (i) such owner's intent to partially prepay the Annual Special Tax obligation and, (iii) the percentage by which the Annual Special Tax obligation shall be prepaid. The Assistant Superintendent shall provide the owner with a statement of the amount required for the partial prepayment of the Annual Special Tax obligation for an Assessor's Parcel within ten (10) working days of the request and may charge a reasonable fee for providing this service.

With respect to any Assessor's Parcel that is partially prepaid, the Assistant Superintendent shall indicate in the records of the CFD that there has been a partial prepayment of the Annual Special Tax and shall cause a suitable notice to be recorded in compliance with the Act within 30 days of receipt of such partial prepayment of Annual Special Taxes, to indicate the partial prepayment of Annual Special Taxes 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. The portion of the Annual Special Tax with respect to any Assessor's Parcel, equal to the outstanding percentage (1.00 – F) of the remaining Annual Special Tax, shall continue to be levied on such Assessor's Parcel.

The amount of the Partial Prepayment Amount deposited in applicable redemption fund may be in an amount able to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the applicable redemption fund to be used with the next prepayments of Bonds.

Notwithstanding the foregoing, no partial prepayment shall be allowed unless the amount of Maximum Annual Special taxes that may be levied on Developed Property within the CFD both prior to and after the proposed partial prepayment is at least 1.1 times annual debt service on all Outstanding Bonds.

**SECTION G  
TERMINATION OF SPECIAL TAX**

The Annual Special Tax shall be levied for a term of twenty-five (25) Fiscal Years after the last bond series is issued for the CFD, but in no event shall the Annual Special Tax be levied later than Fiscal Year 2045-46.

**SECTION H  
EXEMPTIONS**

The Assistant Superintendent shall not levy a Special Tax on (i) properties owned by the State of California, Federal or other local governments except as otherwise provided in Sections 53317.3, 53317.5 and 53340.1 of the Government Code, (ii) properties within the boundaries of the CFD which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) properties owned by a homeowners' association, (iv) properties set forth in the easement, or (v) properties that are not Developed Property. Only Developed Property shall be subject to Special Tax.

**SECTION I  
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 Assistant Superintendent not later than one (1) calendar year after having paid the first installment of the Special Tax that is disputed. The Assistant Superintendent 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 Assistant Superintendent'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 the Assessor's Parcel in the subsequent Fiscal Year(s).

**SECTION J  
MANNER OF COLLECTION**

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided however, that CFD may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.



**Exhibit B**

**Summary of Transactions for Funds and Accounts**

## SOURCES AND USES OF FUNDS

Jul 1 2011 - Apr 30 2012

Account Name	SOURCES				USES							Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		Transfer
Administrative Expense Fund	\$93,553.53	\$0.00	\$7.94	\$0.00	\$7.94	\$0.00	\$0.00	\$0.00	(\$10,112.00)	\$0.00	(\$10,112.00)	\$23,901.83	\$107,351.30
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$64,137.50)	\$0.00	\$0.00	\$0.00	\$0.00	(\$64,137.50)	\$64,137.50	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$40,000.00)	\$0.00	\$0.00	\$0.00	(\$40,000.00)	\$40,000.00	\$0.00
Special Tax Fund	\$232,975.57	\$87,926.87	\$16.50	\$0.00	\$87,943.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$128,039.33)	\$192,879.61
<b>Total:</b>	<b>\$326,529.10</b>	<b>\$87,926.87</b>	<b>\$24.44</b>	<b>\$0.00</b>	<b>\$87,951.31</b>	<b>(\$64,137.50)</b>	<b>(\$40,000.00)</b>	<b>\$0.00</b>	<b>(\$10,112.00)</b>	<b>\$0.00</b>	<b>(\$114,249.50)</b>	<b>\$0.00</b>	<b>\$300,230.91</b>

Note:

## SOURCES AND USES OF FUNDS

07/01/2011

Account Name	SOURCES				USES							Transfer	Ending Balance
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		
Administrative Expense Fund	\$93,553.53	\$0.00	\$0.77	\$0.00	\$0.77	\$0.00	\$0.00	\$0.00	(\$2,356.00)	\$0.00	(\$2,356.00)	\$0.00	\$91,198.30
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$232,975.57	\$0.00	\$1.90	\$0.00	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,977.47
<b>Total:</b>	\$326,529.10	\$0.00	\$2.67	\$0.00	\$2.67	\$0.00	\$0.00	\$0.00	(\$2,356.00)	\$0.00	(\$2,356.00)	\$0.00	\$324,175.77

## SOURCES AND USES OF FUNDS

08/01/2011

Account Name	SOURCES				USES							Transfer	Ending Balance
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		
Administrative Expense Fund	\$91,198.30	\$0.00	\$0.79	\$0.00	\$0.79	\$0.00	\$0.00	\$0.00	(\$1,456.00)	\$0.00	(\$1,456.00)	\$0.00	\$89,743.09
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$232,977.47	\$0.00	\$1.98	\$0.00	\$1.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$232,979.45
<b>Total:</b>	<b>\$324,175.77</b>	<b>\$0.00</b>	<b>\$2.77</b>	<b>\$0.00</b>	<b>\$2.77</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,456.00)</b>	<b>\$0.00</b>	<b>(\$1,456.00)</b>	<b>\$0.00</b>	<b>\$322,722.54</b>

## SOURCES AND USES OF FUNDS

09/01/2011

Account Name	SOURCES				USES							Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		Transfer
Administrative Expense Fund	\$89,743.09	\$0.00	\$0.77	\$0.00	\$0.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,743.86
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$32,418.75)	\$0.00	\$0.00	\$0.00	\$0.00	(\$32,418.75)	\$32,418.75	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$40,000.00)	\$0.00	\$0.00	\$0.00	(\$40,000.00)	\$40,000.00	\$0.00
Special Tax Fund	\$232,979.45	\$1,980.47	\$1.98	\$0.00	\$1,982.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$72,418.75)	\$162,543.15
<b>Total:</b>	<b>\$322,722.54</b>	<b>\$1,980.47</b>	<b>\$2.75</b>	<b>\$0.00</b>	<b>\$1,983.22</b>	<b>(\$32,418.75)</b>	<b>(\$40,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$72,418.75)</b>	<b>\$0.00</b>	<b>\$252,287.01</b>

\$40,000.00 was paid in Principal from the Principal Account for the September debt service obligation.

\$32,418.75 was paid in Interest from the Interest Account for the September debt service obligation.

## SOURCES AND USES OF FUNDS

10/01/2011

Account Name	SOURCES				USES							Transfer	Ending Balance
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		
Administrative Expense Fund	\$89,743.86	\$0.00	\$0.74	\$0.00	\$0.74	\$0.00	\$0.00	\$0.00	(\$2,100.00)	\$0.00	(\$2,100.00)	\$0.00	\$87,644.60
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$162,543.15	\$1,065.12	\$1.33	\$0.00	\$1,066.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,609.60
<b>Total:</b>	<b>\$252,287.01</b>	<b>\$1,065.12</b>	<b>\$2.07</b>	<b>\$0.00</b>	<b>\$1,067.19</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,100.00)</b>	<b>\$0.00</b>	<b>(\$2,100.00)</b>	<b>\$0.00</b>	<b>\$251,254.20</b>

## SOURCES AND USES OF FUNDS

11/01/2011

Account Name	SOURCES				USES							Transfer	Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses			
Administrative Expense Fund	\$87,644.60	\$0.00	\$0.75	\$0.00	\$0.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87,645.35
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$163,609.60	\$2,810.40	\$1.39	\$0.00	\$2,811.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$166,421.39
<b>Total:</b>	<b>\$251,254.20</b>	<b>\$2,810.40</b>	<b>\$2.14</b>	<b>\$0.00</b>	<b>\$2,812.54</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$254,066.74</b>

## SOURCES AND USES OF FUNDS

12/01/2011

Account Name	SOURCES				USES							Transfer	Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses			
Administrative Expense Fund	\$87,645.35	\$0.00	\$0.72	\$0.00	\$0.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87,646.07
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$166,421.39	\$10,548.30	\$1.37	\$0.00	\$10,549.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$176,971.06
<b>Total:</b>	<b>\$254,066.74</b>	<b>\$10,548.30</b>	<b>\$2.09</b>	<b>\$0.00</b>	<b>\$10,550.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$264,617.13</b>



## SOURCES AND USES OF FUNDS

01/01/2012

Account Name	SOURCES				USES							Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		Transfer
Administrative Expense Fund	\$87,646.07	\$0.00	\$0.74	\$0.00	\$0.74	\$0.00	\$0.00	\$0.00	(\$2,100.00)	\$0.00	(\$2,100.00)	\$23,901.83	\$109,448.64
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$176,971.06	\$62,295.12	\$1.49	\$0.00	\$62,296.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$23,901.83)	\$215,365.84
<b>Total:</b>	<b>\$264,617.13</b>	<b>\$62,295.12</b>	<b>\$2.23</b>	<b>\$0.00</b>	<b>\$62,297.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,100.00)</b>	<b>\$0.00</b>	<b>(\$2,100.00)</b>	<b>\$0.00</b>	<b>\$324,814.48</b>

\$23,901.83 in Special Taxes was transferred from the Special Tax Fund to the Administrative Expense Fund to meet the annual administrative expense requirement pursuant to the Bond Indenture.

## SOURCES AND USES OF FUNDS

02/01/2012

Account Name	SOURCES				USES							Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		Transfer
Administrative Expense Fund	\$109,448.64	\$0.00	\$0.86	\$0.00	\$0.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109,449.50
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$215,365.84	\$974.52	\$1.74	\$0.00	\$976.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216,342.10
<b>Total:</b>	<b>\$324,814.48</b>	<b>\$974.52</b>	<b>\$2.60</b>	<b>\$0.00</b>	<b>\$977.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$325,791.60</b>

## SOURCES AND USES OF FUNDS

03/01/2012

Account Name	SOURCES				USES							Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		Transfer
Administrative Expense Fund	\$109,449.50	\$0.00	\$0.87	\$0.00	\$0.87	\$0.00	\$0.00	\$0.00	(\$2,100.00)	\$0.00	(\$2,100.00)	\$0.00	\$107,350.37
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$31,718.75)	\$0.00	\$0.00	\$0.00	\$0.00	(\$31,718.75)	\$31,718.75	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$216,342.10	\$3,931.61	\$1.72	\$0.00	\$3,933.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$31,718.75)	\$188,556.68
<b>Total:</b>	<b>\$325,791.60</b>	<b>\$3,931.61</b>	<b>\$2.59</b>	<b>\$0.00</b>	<b>\$3,934.20</b>	<b>(\$31,718.75)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,100.00)</b>	<b>\$0.00</b>	<b>(\$33,818.75)</b>	<b>\$0.00</b>	<b>\$295,907.05</b>

\$31,718.75 was paid in Interest from the Interest Account for the March debt service obligation.

## SOURCES AND USES OF FUNDS

04/01/2012

Account Name	SOURCES				USES							Ending Balance	
	Beginning Balance	Special Tax Receipts	Investment Earnings	Miscellaneous	Total Sources	Interest Payments	Principal Payments	Acquisition/ Construction Payments	Legal/ Consulting/ Services	Miscellaneous	Total Uses		Transfer
Administrative Expense Fund	\$107,350.37	\$0.00	\$0.93	\$0.00	\$0.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$107,351.30
Interest Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Tax Fund	\$188,556.68	\$4,321.33	\$1.60	\$0.00	\$4,322.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$192,879.61
<b>Total:</b>	<b>\$295,907.05</b>	<b>\$4,321.33</b>	<b>\$2.53</b>	<b>\$0.00</b>	<b>\$4,323.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300,230.91</b>

**Exhibit C**

**Annual Special Tax Roll  
Fiscal Year 2012/2013**

**Poway Unified School District  
CFD No. 5  
Special Tax Levy For Fiscal Year 2012/2013**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	70	25	0	\$0.00
678	410	1	0	\$974.24
678	410	2	0	\$974.24
678	410	3	0	\$974.24
678	410	4	0	\$974.24
678	410	5	0	\$974.24
678	410	6	0	\$974.24
678	410	7	0	\$974.24
678	410	8	0	\$974.24
678	410	9	0	\$974.24
678	410	10	0	\$974.24
678	410	11	0	\$974.24
678	410	12	0	\$974.24
678	410	13	0	\$974.24
678	410	14	0	\$974.24
678	410	15	0	\$974.24
678	410	16	0	\$0.00
678	410	17	0	\$0.00
678	410	18	0	\$0.00
678	411	1	0	\$983.72
678	411	2	0	\$983.72
678	411	3	0	\$983.72
678	411	4	0	\$983.72
678	411	5	0	\$983.72
678	411	6	0	\$974.24
678	411	7	0	\$983.72
678	411	8	0	\$983.72
678	411	9	0	\$983.72
678	411	10	0	\$983.72
678	411	11	0	\$983.72
678	411	12	0	\$983.72
678	411	13	0	\$983.72
678	411	14	0	\$983.72
678	411	15	0	\$983.72
678	411	16	0	\$983.72
678	411	17	0	\$974.24
678	411	18	0	\$974.24
678	411	19	0	\$974.24
678	411	20	0	\$974.24
678	411	21	0	\$983.72
678	411	22	0	\$983.72
678	411	23	0	\$983.72
678	411	24	0	\$983.72
678	411	25	0	\$983.72

**Poway Unified School District**  
**CFD No. 5**  
**Special Tax Levy For Fiscal Year 2012/2013**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	411	26	0	\$0.00
678	412	1	0	\$983.72
678	412	2	0	\$974.24
678	412	3	0	\$974.24
678	412	4	0	\$974.24
678	412	5	0	\$974.24
678	412	6	0	\$983.72
678	412	7	0	\$983.72
678	412	8	0	\$983.72
678	412	9	0	\$983.72
678	412	10	0	\$983.72
678	412	11	0	\$983.72
678	412	12	0	\$983.72
678	412	13	0	\$974.24
678	412	14	0	\$974.24
678	412	15	0	\$983.72
678	412	16	0	\$983.72
678	412	17	0	\$974.24
678	412	18	0	\$974.24
678	412	19	0	\$974.24
678	412	20	0	\$974.24
678	412	21	0	\$974.24
678	412	22	0	\$974.24
678	412	23	0	\$974.24
678	412	24	0	\$974.24
678	412	25	0	\$974.24
678	412	26	0	\$974.24
678	412	27	0	\$974.24
678	412	28	0	\$974.24
678	412	29	0	\$974.24
678	412	30	0	\$974.24
678	412	31	0	\$974.24
678	412	32	0	\$974.24
678	412	33	0	\$0.00
678	412	34	0	\$0.00
678	412	35	0	\$0.00
678	420	1	0	\$974.24
678	420	2	0	\$974.24
678	420	3	0	\$974.24
678	420	4	0	\$974.24
678	420	5	0	\$947.54
678	420	6	0	\$947.54
678	420	7	0	\$947.54
678	420	8	0	\$947.54

**Poway Unified School District  
CFD No. 5  
Special Tax Levy For Fiscal Year 2012/2013**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	420	9	0	\$974.24
678	420	10	0	\$974.24
678	420	11	0	\$974.24
678	420	12	0	\$974.24
678	420	13	0	\$974.24
678	420	14	0	\$974.24
678	420	15	0	\$974.24
678	420	16	0	\$974.24
678	420	17	0	\$974.24
678	420	18	0	\$974.24
678	420	19	0	\$974.24
678	420	20	0	\$974.24
678	420	21	0	\$974.24
678	420	22	0	\$974.24
678	420	23	0	\$974.24
678	420	24	0	\$974.24
678	420	25	0	\$974.24
678	420	26	0	\$0.00
678	420	27	0	\$0.00
678	420	28	0	\$0.00
678	420	29	0	\$0.00
678	420	30	0	\$0.00
678	421	1	0	\$0.00
678	421	3	0	\$0.00
678	421	4	0	\$0.00
678	422	1	0	\$0.00
678	422	2	0	\$0.00
678	422	3	0	\$0.00
678	422	4	0	\$0.00
678	422	5	0	\$0.00
678	422	6	0	\$0.00
678	422	8	0	\$0.00
678	430	1	0	\$983.72
678	430	2	0	\$983.72
678	430	3	0	\$983.72
678	430	4	0	\$983.72
678	430	5	0	\$983.72
678	430	6	0	\$983.72
678	430	7	0	\$983.72
678	430	9	0	\$983.72
678	430	10	0	\$983.72
678	430	11	0	\$983.72
678	430	12	0	\$983.72
678	430	13	0	\$983.72



**Poway Unified School District  
CFD No. 5  
Special Tax Levy For Fiscal Year 2012/2013**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	430	14	0	\$983.72
678	430	15	0	\$974.24
678	430	16	0	\$974.24
678	430	17	0	\$974.24
678	430	24	0	\$0.00
678	430	25	0	\$0.00
678	430	26	0	\$0.00
678	430	28	0	\$983.72
678	430	30	0	\$974.24
678	430	32	0	\$974.24
678	430	33	0	\$974.24
678	430	34	0	\$974.24
678	430	35	0	\$974.24
678	430	36	0	\$974.24
678	431	3	0	\$983.72
678	431	4	0	\$983.72
678	431	5	0	\$974.24
678	431	6	0	\$974.24
678	431	7	0	\$983.72
678	431	8	0	\$974.24
678	431	9	0	\$983.72
678	431	12	0	\$974.24
678	431	13	0	\$974.24
678	431	14	0	\$974.24
678	431	15	0	\$974.24
678	431	16	0	\$974.24
678	431	17	0	\$974.24
678	431	18	0	\$974.24
678	431	19	0	\$974.24
678	431	20	0	\$974.24
678	431	21	0	\$974.24
678	431	22	0	\$974.24
678	431	23	0	\$974.24
678	431	24	0	\$974.24
678	431	25	0	\$974.24
678	431	26	0	\$974.24
678	431	27	0	\$974.24
678	431	28	0	\$974.24
678	431	29	0	\$974.24
678	431	30	0	\$0.00
678	431	31	0	\$0.00
678	431	32	0	\$0.00
678	431	33	0	\$0.00
678	431	35	0	\$983.72

**Poway Unified School District  
CFD No. 5  
Special Tax Levy For Fiscal Year 2012/2013**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
678	431	36	0	\$983.72
678	431	37	0	\$974.24
678	431	38	0	\$974.24
678	432	1	0	\$0.00
678	432	2	0	\$974.24

<b>Major Conclusions</b>	
Total Number of Parcels	181
Number of Parcels Taxed	150
Total Special Tax Levy for Fiscal Year 2012/2013	\$146,503.20