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**FISCAL YEAR 2019-2020  
CONTINUING DISCLOSURE  
ANNUAL REPORT**

**\$40,000,000**

**POWAY UNIFIED SCHOOL DISTRICT**

**PUBLIC FINANCING AUTHORITY**

**2014 SPECIAL TAX REVENUE BONDS**

**JANUARY 31, 2021**

**Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bond**

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# **FISCAL YEAR 2019-2020 CONTINUING DISCLOSURE ANNUAL REPORT**

**\$40,000,000**

**Poway Unified School District  
Public Financing Authority  
2014 Special Tax Revenue Bonds**

**Prepared for:  
Poway Unified School District  
15250 Avenue of Science  
San Diego, CA 92128**

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## INTRODUCTION

This Continuing Disclosure Annual Report ("Annual Report") has been prepared pursuant to Sections 3 and 4 of the Continuing Disclosure Agreement (the "Disclosure Agreement") executed in connection with the issuance of the \$40,000,000 Poway Unified School District Public Financing Authority (the "Authority") Special Tax Revenue Bonds, Series 2014 (the "Bonds"), which are secured by and repaid from Installment Payments due annually pursuant to the Joint Acquisition Agreement ("JAA") by Community Facilities Districts Nos. 2, 4, 6, 9, 10, 12, 13, 14, 15, and Improvement Area ("IA") B of Community Facilities District No. 8 (each a "CFD" or "Community Facilities District") of the Poway Unified School District (the "School District"). The Bonds are subordinate to the bonds issued by each Community Facilities District (the "Senior CFD Bonds"). Unless otherwise defined above, all capitalized terms used herein shall have the meanings set forth in the Disclosure Agreement.

The Authority has agreed under Sections 3 and 4 Disclosure Agreement and pursuant to Rule 15c2-12 of the Securities and Exchange Commission to submit certain annual financial information and operating data via the Electronic Municipal Market Access ("EMMA") system of the Municipal Securities Rulemaking Board ("MSRB"). The information contained in this Annual Report is for the Fiscal Year ending June 30, 2020 (i.e., Fiscal Year 2019-2020), unless otherwise indicated.

### Contents of the Annual Report

This Report contains the information requested in Section 4 of the Disclosure Agreement.

- A. Audited Financial Statements of the Authority prepared in accordance with generally accepted accounting principles as promulgated to apply to government entities from time to time by the Governmental Accounting Standards Board. If audited financial statements are not available at the time required for filing, unaudited financial statements shall be submitted with the Annual Report and the audited financial statements shall be submitted once available. For purposes of this section, the financial statements of the School District shall be deemed to be the financial statements of the Authority.**

The Authority does not prepare audited financial statements, however, the School District's audited financial statements for Fiscal Year 2019-2020 will be filed separately via EMMA and are hereby incorporated by reference.

- B. The following information regarding the Bonds and any Additional Bonds**

- I Principal amount of Bonds and any Additional Bonds outstanding as of a date within 60 days preceding the date of the Annual Report;**

The principal amount of Bonds outstanding as of January 1, 2021 was \$39,070,000.

- II Balance in the Bond Fund as of a date within 60 days preceding the date of the Annual Report.

Please refer to the table below for the balance in each account established under the Bond Fund as of January 1, 2021.

**Table 1: Fund Balances**

Fund/Account	Balance as of January 1, 2021
Bond Fund	\$3
Bond Redemption Account	\$5,145

- III Balance in the Reserve Fund, a statement of Reserve Requirement as of a date within 60 days preceding the date of the Annual Report and the balance in any other funds or accounts held under the Authority Indenture.

The Reserve Requirement as of January 1, 2021 was \$3,935,762.07. The Reserve Fund is held as a Surety Policy in an amount equal to the Reserve Requirement. The balance in the Project Fund as of January 1, 2021 was \$251.

**C. With respect to each Community Facilities District, the Annual Report shall provide the following information with respect to each Community Facilities District:**

- I Balance in the Available Special Tax Revenue Fund, the Net Available Special Tax Revenue Fund, the Administrative Expense Fund and the Coverage Stabilization Fund as of a date within 60 days preceding the date of the Annual Report.

Please refer to "Fund and Account Balances – Joint Acquisition Agreement" in Appendix A attached.

- II A table summarizing assessed value-to-lien ratios for the property in the Community Facilities District and by applicable Rate and Method of Apportionment of Special Taxes land use categories. The assessed values in such table will be determined by reference to the value of the parcels within the Community Facilities District on which the Special Taxes are levied, as shown on the assessment roll of the San Diego County Assessor last equalized prior to the September 30 next preceding the Annual Report Date. The lien values in such table will include an estimated share of the Authority Bonds apportioned based on the percentage of Net Available Special Tax Revenues projected to be contributed by the Community Facilities District in the applicable fiscal year, Senior CFD Bonds, Senior CFD Refunding Bonds, parity obligations payable from Special Tax Revenues (as defined in the Joint Acquisitions Agreement) with respect to the applicable Community Facilities

District, but need not include other debt secured by a tax or assessments levied on parcels within such Community Facilities District and estimated debt service on all Installment Payments, Senior CFD Bonds, Senior CFD Refunding Bonds, parity obligations payable from Special Tax Revenues of the Community Facilities District for the related bond year.

Please refer to "Estimated Assessed Value-to-Lien Ratios" in Appendix B and "Debt Service Schedules" in Appendix C attached.

- III Information regarding the annual Special Taxes levied with respect to the applicable Community Facilities District, whether in the case of Developed Property the amounts are the maximum available levy under the applicable Rate and Method of Apportionment of Special Tax, the amount collected, delinquent amounts and percent delinquent for the most recent Fiscal Year and the amount of Net Available Special Tax Revenues with respect to each Community Facilities District;

Please refer to "Special Tax Delinquencies" in Appendix D attached. For Fiscal Year 2019-2020, the Special Tax was levied at 100% of the Assigned Special Tax rates for Developed Property.<sup>1</sup> For the amount of Net Available Special Tax Revenues with respect to each Community Facilities District please refer to Table 1 of "Additional District Information" in Appendix F attached.

- IV Status of foreclosure proceedings of parcels within the applicable Community Facilities District and summary of results of foreclosure sales, if available;

CFD No. 6 initiated foreclosure proceedings in December 2019 upon two (2) parcels that were delinquent in excess of \$5,000 for Fiscal Year 2018-2019 and prior year Special Taxes. One of the property owners has since paid in full and is no longer subject to foreclosure. Foreclosure Counsel continues to pursue foreclosure against the owner of the other parcel. In addition, CFD No. 6 is in the process of initiating foreclosure proceedings upon two (2) parcels that are delinquent in excess of \$5,000 for Fiscal Year 2019-2020 and prior year Special Taxes. The School District's foreclosure counsel mailed final demand letters in November 2020 to the two delinquent property owners.

CFD No. 10 is in the process of initiating foreclosure proceedings upon one (1) parcel that is delinquent in excess of \$7,500 for Fiscal Year 2019-2020 and prior Year Special Taxes. The School District's foreclosure counsel mailed a final demand letter in November 2020 to the delinquent property owner.

CFD No. 13 is in the process of initiating foreclosure proceedings upon one (1)

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<sup>1</sup> Technically, the Rate and Method of Apportionment of Special Tax states that the Maximum Special Tax for each parcel of Developed Property shall be the greater of (i) the Assigned Special Tax or (ii) the Backup Special Tax. In this Annual Report, all discussion of Maximum Special Tax rates for each parcel of Developed Property shall focus on the Assigned Special Tax.

parcel that is delinquent in excess of \$5,000 for Fiscal Year 2019-2020 and prior Year Special Taxes. The School District's foreclosure counsel mailed a final demand letter in November 2020 to the delinquent property owner.

CFD No. 14 initiated foreclosure proceedings upon one (1) parcel that was delinquent in excess of four (4) semi-annual installments. The School District and the property owner entered into a payment plan in March 2019 in lieu of foreclosure, under which the property owner is required to make monthly payments to the School District. As of January 2021, the property owner remains current on all required monthly payments.

CFDs Nos. 2, 4, 9, 12, 15, and IA B of CFD No. 8 do not have any active foreclosure proceedings and are not currently required to commence foreclosure proceedings upon delinquent properties based on the current level of delinquencies.

- V A land ownership summary listing property owners in each Community Facilities District, if any, responsible for more than 5% of the Special Tax levy in such Community Facilities District, as shown on the assessment roll of the San Diego County Assessor last equalized prior to the September 30 next preceding the Annual Report Date, a summary of the Special Taxes levied on the property within the applicable Community Facilities District owned by such property owners, and the assessed value of such property, as shown on such assessment roll;

There are no property owners responsible for more than 5% of the Fiscal Year 2020-2021 Special Tax levy for CFDs Nos. 2, 4, 6, 9, 10, 12, 14, 15 and IA B of CFD No. 8. Major Taxpayers within CFD No. 13 are listed in the table below.

**Table 2: Major Taxpayers CFD No. 13**

Major Taxpayer	Special Tax Levy		Assessed Value <sup>1</sup>	
	Amount	Percentage	Amount	Percentage
M S Rialto the Lakes CA LLC	\$291,384.30	18.69%	\$33,985,433	6.91%
Lennar Homes of California	\$230,828.86	14.80%	\$46,291,340	9.41%
Individual Taxpayers	\$1,037,188.94	66.51%	\$411,546,689	83.68%
<b>Total</b>	<b>\$1,559,402.10</b>	<b>100.00%</b>	<b>\$491,823,462</b>	<b>100.00%</b>

Notes:

1. As of January 1, 2020 provided by the San Diego County Assessor. Assessed Value is calculated as the sum of land value and improvement value.

- VI Concerning delinquent parcels as of the immediately preceding August 15;

- Number of parcels in the applicable Community Facilities District delinquent in payment of Special Tax,



- Total of such delinquency and percentage of delinquency in relation to total Special Tax levy, and
- Status of the actions taken by the School District and/or the Community Facilities District related to any foreclosure proceedings upon delinquent properties within the applicable Community Facilities District;

Please refer to "Special Tax Delinquencies" in Appendix D attached.

- VII Identity of any delinquent taxpayer obligated for greater than 5% of the annual Special Tax levy as of the immediately preceding August 15, plus;
- Assessed value of applicable properties, and
  - Summary of results of foreclosure sales, if available;

There are no delinquent taxpayers obligated for greater than 5% of the Fiscal Year 2019-2020 Special Tax levy in any District.

- VIII A copy of any report or reports for or concerning a Community Facilities District with respect to the applicable Community Facilities District as of the immediately preceding October 31 required under State law (e.g., any report filed with the California Debt and Investment Advisory Commission or with the State Controller);

Please refer to "California Debt and Investment Advisory Commission Fiscal Status Reports" in Appendix E attached. The following reports are included:

- Marks-Roos Yearly Fiscal Status Reports
  - Local Obligors: Series 2015C, CFD No. 2
  - Local Obligors: Series 2013B, CFD No. 4
  - Local Obligors: Series 2016A, CFD No. 4
  - Local Obligors: Series 2015B, CFD No. 6
  - Local Obligors: Series 2016A, Improvement Area B of CFD No. 8
  - Local Obligors: Series 2016A, CFD No. 9
  - Local Obligors: Series 2016A, CFD No. 10
  - Local Obligors: Series 2013B, CFD No. 12
  - Local Obligors: Series 2016A, CFD No. 12
  - Local Obligors: Series 2013B, CFD No. 13
  - Local Obligors: Series 2015A, CFD No. 14

■ Mello-Roos Yearly Fiscal Status Reports

- Series 2015C, CFD No. 2
- Series 2013B, CFD No. 4
- Series 2016A, CFD No. 4
- Series 2012, CFD No. 6
- Series 2015B, CFD No. 6
- Series 2016, CFD No. 6
- Series 2016A, Improvement Area B of CFD No. 8
- Series 2016A, CFD No. 9
- Series 2016A, CFD No. 10
- Series 2013B, CFD No. 12
- Series 2016A, CFD No. 12
- Series 2013B, CFD No. 13
- Series 2015A, CFD No. 14

- IX Any changes to the Rate and Method of Apportionment of Special Tax with respect to the applicable Community Facilities District approved or submitted to the qualified electors of the applicable Community Facilities District for approval prior to the filing of the Annual Report;

There have been no changes made to the Rate and Method of Apportionment of Special Tax approved or submitted to the qualified electors of any Community Facilities District for approval.

- X With respect to each applicable Community Facilities District, the following information:

- The Net Available Special Tax Revenues in the applicable fiscal year; and
- The amount of Senior CFD Bonds Outstanding

Please refer to Tables 1 and 2 of "Additional District Information" in Appendix F attached.

## **APPENDIX A**

Poway Unified School District  
Public Financing Authority  
2014 Special Tax Revenue Bonds  
Fiscal Year 2019-2020  
Continuing Disclosure Annual Report



## **FUND AND ACCOUNT BALANCES – JOINT ACQUISITION AGREEMENT**

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
FUND AND ACCOUNT BALANCES**

<b>Fund or Account</b>	<b>Balance as of 1/1/2021</b>
<b><i>Joint Acquisition Agreement</i></b>	
Net Available Special Tax Revenue Fund	\$202
Coverage Stabilization Fund	\$3,644,253
CFD No. 2 Special Tax Revenue Fund	\$964,564
CFD No. 2 Administrative Expense Fund	\$0
CFD No. 2 Surplus Fund	\$3,654,845
CFD No. 4 Special Tax Revenue Fund	\$2
CFD No. 4 Administrative Expense Fund	\$0
CFD No. 4 Surplus Fund	\$1,521,364
CFD No. 6 Special Tax Revenue Fund	\$14
CFD No. 6 Administrative Expense Fund	\$0
CFD No. 6 Surplus Fund	\$12,918,361
Improvement Area B of CFD No. 8 Special Tax Revenue Fund	\$0
Improvement Area B of CFD No. 8 Administrative Expense Fund	\$0
Improvement Area B of CFD No. 8 Surplus Fund	\$282,403
CFD No. 9 Special Tax Revenue Fund	\$0
CFD No. 9 Administrative Expense Fund	\$0
CFD No. 9 Surplus Fund	\$72,321
CFD No. 10 Special Tax Revenue Fund	\$3
CFD No. 10 Administrative Expense Fund	\$0
CFD No. 10 Surplus Fund	\$2,758,212
CFD No. 12 Special Tax Revenue Fund	\$3
CFD No. 12 Administrative Expense Fund	\$0
CFD No. 12 Surplus Fund	\$2,087,973
CFD No. 13 Special Tax Revenue Fund	\$1,007,124
CFD No. 13 Administrative Expense Fund	\$0
CFD No. 13 Surplus Fund	\$2,053,298
CFD No. 14 Special Tax Revenue Fund	\$6
CFD No. 14 Administrative Expense Fund	\$0
CFD No. 14 Surplus Fund	\$4,894,204
CFD No. 15 Special Tax Revenue Fund	\$656,493
CFD No. 15 Administrative Expense Fund	\$55,407
CFD No. 15 Surplus Fund	\$7,970,123

## **APPENDIX B**

Poway Unified School District  
Public Financing Authority  
2014 Special Tax Revenue Bonds  
Fiscal Year 2019-2020  
Continuing Disclosure Annual Report



**ESTIMATED ASSESSED  
VALUE-TO-LIEN RATIOS**

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 2**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 2 FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 2 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Detached Unit)	654	\$1,867,059	\$6,125,000	\$3,593,348	\$9,718,348	\$646,245,606	66.50
<b>Total</b>	<b>654</b>	<b>\$1,867,059</b>	<b>\$6,125,000</b>	<b>\$3,593,348</b>	<b>\$9,718,348</b>	<b>\$646,245,606</b>	<b>66.50</b>

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

[2] As of September 2, 2020. Allocated based on Fiscal Year 2020-2021 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2020-2021. Allocated based on Fiscal Year 2020-2021 levy.

[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 4**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 4, FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 4 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Production Unit < 1,500 SF)	28	\$10,311	\$84,889	\$8,716	\$93,605	\$14,888,047	159.05
Tax Class 2 (Production Unit 1,500 - 2,249 SF)	118	\$87,979	\$724,337	\$74,374	\$798,711	\$101,048,253	126.51
Tax Class 3 (Production Unit 2,250 - 2,749 SF)	53	\$57,255	\$471,385	\$48,401	\$519,786	\$62,813,225	120.84
Tax Class 4 (Production Unit 2,750 - 3,149 SF)	99	\$107,015	\$881,062	\$90,466	\$971,529	\$122,265,758	125.85
Tax Class 5 (Production Unit 3,150 - 3,749 SF)	86	\$92,809	\$764,100	\$78,457	\$842,557	\$112,790,902	133.87
Tax Class 6 (Production Unit 3,750 - 4,049 SF)	98	\$110,546	\$910,134	\$93,451	\$1,003,586	\$127,126,407	126.67
Tax Class 7 (Production Unit 4,050 - 4,499 SF)	39	\$50,274	\$413,911	\$42,500	\$456,410	\$49,941,032	109.42
Tax Class 8 (Production Unit 4,500 - 4,999 SF)	54	\$90,393	\$744,215	\$76,415	\$820,630	\$84,601,578	103.09
Tax Class 9 (Production Unit 5,000 - 5,499 SF)	24	\$48,594	\$400,079	\$41,080	\$441,158	\$55,006,522	124.69
Tax Class 10 (Production Unit 5,500 - 5,999 SF)	20	\$43,635	\$359,251	\$36,887	\$396,139	\$47,908,884	120.94
Tax Class 13 (Custom Unit)	277	\$1,027,519	\$8,459,636	\$868,624	\$9,328,261	\$846,253,831	90.72
<b>Total</b>	<b>896</b>	<b>\$1,726,331</b>	<b>\$14,213,000</b>	<b>\$1,459,372</b>	<b>\$15,672,372</b>	<b>\$1,624,644,439</b>	<b>103.66</b>

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

[2] As of September 2, 2020. Allocated based on Fiscal Year 2020-2021 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2020-2021. Allocated based on Fiscal Year 2020-2021 levy.

[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 6**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 6 FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 6 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Detached Unit)	2,955	\$9,378,888	\$80,559,726	\$9,126,235	\$89,685,960	\$2,607,755,400	29.08
Tax Class 2 (Attached Unit)	763	\$1,116,515	\$9,590,274	\$1,086,437	\$10,676,712	\$382,584,364	35.83
<b>Total</b>	<b>3,718</b>	<b>\$10,495,403</b>	<b>\$90,150,000</b>	<b>\$10,212,672</b>	<b>\$100,362,672</b>	<b>\$2,990,339,764</b>	<b>29.80</b>

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

[2] As of September 30, 2020. Allocated based on Fiscal Year 2020-2021 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2020-2021. Allocated based on Fiscal Year 2020-2021 levy.

[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.



**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**Improvement Area B of CFD No. 8**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 8, IA B, FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 8, IA B Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Detached Unit)	188	\$623,099	\$3,775,000	\$159,126	\$3,934,126	\$249,836,243	63.50

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

[2] As of September 2, 2020. Allocated based on Fiscal Year 2020-2021 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2020-2021. Allocated based on Fiscal Year 2020-2021 levy.

[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 9**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 9 FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 9 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Developed Unit)	63	\$177,750	\$904,000	\$45,452	\$949,452	\$100,982,144	106.36

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

[2] As of September 2, 2020. Allocated based on Fiscal Year 2020-2021 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2020-2021. Allocated based on Fiscal Year 2020-2021 levy.

[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 10**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 10, FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 10 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Zone 1 - Detached Unit)	920	\$2,498,068	\$22,739,839	\$1,632,647	\$24,372,486	\$773,166,460	31.72
Tax Class 2 (Zone 1 - Attached Unit)	84	\$94,009	\$855,765	\$61,441	\$917,206	\$38,914,180	42.43
Tax Class 4 (Zone 2 - Attached Unit)	274	\$420,016	\$3,823,396	\$274,507	\$4,097,903	\$143,719,261	35.07
<b>Total</b>	<b>1,278</b>	<b>\$3,012,094</b>	<b>\$27,419,000</b>	<b>\$1,968,596</b>	<b>\$29,387,596</b>	<b>\$955,799,901</b>	<b>32.52</b>

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

[2] As of September 2, 2020. Allocated based on Fiscal Year 2020-2021 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2020-2021. Allocated based on Fiscal Year 2020-2021 levy.

[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 12**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 12, FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 12 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Detached Unit > 3,750 SF)	225	\$824,483	\$5,128,304	\$1,486,331	\$6,614,635	\$418,673,291	63.29
Tax Class 2 (Detached Unit 3,501 - 3,750 SF)	61	\$182,006	\$1,132,079	\$328,109	\$1,460,188	\$67,365,452	46.13
Tax Class 3 (Detached Unit 3,251 - 3,500 SF)	25	\$69,612	\$432,986	\$125,492	\$558,478	\$26,659,505	47.74
Tax Class 4 (Detached Unit 3,001 - 3,250 SF)	79	\$204,264	\$1,270,528	\$368,236	\$1,638,764	\$79,518,399	48.52
Tax Class 5 (Detached Unit 2,751 - 3,000 SF)	46	\$115,656	\$719,380	\$208,497	\$927,877	\$46,064,713	49.65
Tax Class 6 (Detached Unit 2,501 - 2,750 SF)	44	\$89,184	\$554,724	\$160,775	\$715,499	\$40,604,890	56.75
<b>Total</b>	<b>480</b>	<b>\$1,485,204</b>	<b>\$9,238,000</b>	<b>\$2,677,440</b>	<b>\$11,915,440</b>	<b>\$678,886,250</b>	<b>56.98</b>

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

[2] As of September 2, 2020. Allocated based on Fiscal Year 2020-2021 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2020-2021. Allocated based on Fiscal Year 2020-2021 levy.

[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 13**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 13 FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 13 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 ( ≤ 3,999 SF)	127	\$398,777	\$1,286,294	\$1,159,722	\$2,446,016	\$158,079,793	64.63
Tax Class 2 (4,000 - 4,300 SF)	25	\$97,915	\$315,835	\$284,756	\$600,591	\$31,198,527	51.95
Tax Class 3 (4,301 - 4,600 SF)	34	\$135,302	\$436,429	\$393,484	\$829,913	\$53,500,267	64.46
Tax Class 4 (4,601 - 4,900 SF)	34	\$150,212	\$484,524	\$436,847	\$921,371	\$57,938,737	62.88
Tax Class 5 (4,901 - 5,200 SF)	49	\$240,095	\$774,448	\$698,242	\$1,472,690	\$58,629,063	39.81
Tax Class 6 ( > 5,200 SF)	82	\$406,302	\$1,310,567	\$1,181,606	\$2,492,173	\$113,177,075	45.41
Tax Class 7 (Detached Unit 2,251 - 2,500 SF)	30	\$130,798	\$421,902	\$380,386	\$802,289	\$19,300,000	NA
<b>Total</b>	<b>381</b>	<b>\$1,559,402</b>	<b>\$5,030,000</b>	<b>\$4,535,043</b>	<b>\$9,565,043</b>	<b>\$491,823,462</b>	<b>51.42</b>

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[2] As of September 2, 2020. Allocated based on Fiscal Year 2020-2021 levy.

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[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

**CFD No. 14**

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 14 FY 2020-2021 Levy</b>	<b>Poway USD CFD No. 14 Bonds Outstanding [2]</b>	<b>Estimated Share of Authority Bonds Outstanding [3]</b>	<b>Total Bonds Outstanding</b>	<b>Assessed Value [4]</b>	<b>Estimated Assessed Value-to-Lien Ratio [5]</b>
Tax Class 1 (Detached Unit < 1,800 SF)	77	\$219,042	\$1,878,930	\$232,515	\$2,111,445	\$54,195,188	25.67
Tax Class 2 (Detached Unit 1,800 - 2,000 SF)	153	\$486,338	\$4,171,772	\$516,251	\$4,688,023	\$110,938,052	23.66
Tax Class 3 (Detached Unit 2,001 - 2,200 SF)	70	\$261,046	\$2,239,234	\$277,102	\$2,516,336	\$52,269,836	20.77
Tax Class 4 (Detached Unit 2,201 - 2,400 SF)	55	\$206,543	\$1,771,715	\$219,247	\$1,990,962	\$42,988,061	21.59
Tax Class 5 (Detached Unit 2,401 - 2,600SF)	111	\$406,310	\$3,485,296	\$431,301	\$3,916,597	\$94,850,879	24.22
Tax Class 6 (Detached Unit 2,601 - 2,800 SF)	83	\$327,475	\$2,809,059	\$347,617	\$3,156,677	\$76,908,256	24.36
Tax Class 7 (Detached Unit 2,801 - 3,000 SF)	96	\$405,821	\$3,481,102	\$430,782	\$3,911,884	\$90,042,770	23.02
Tax Class 8 (Detached Unit 3,001 - 3,200 SF)	114	\$531,529	\$4,559,417	\$564,222	\$5,123,639	\$107,449,632	20.97
Tax Class 9 (Detached Unit 3,201 - 3,450 SF)	77	\$422,853	\$3,627,206	\$448,862	\$4,076,068	\$87,064,120	21.36
Tax Class 10 (Detached Unit > 3,450 SF)	123	\$692,657	\$5,941,564	\$735,261	\$6,676,825	\$138,619,411	20.76
Tax Class 11 (Attached Unit < 1,900 SF)	65	\$175,651	\$1,506,723	\$186,455	\$1,693,178	\$40,090,983	23.68
Tax Class 12 (Attached Unit 1,900 - 2,100 SF)	10	\$28,769	\$246,780	\$30,539	\$277,319	\$7,040,300	25.39
Tax Class 13 (Attached Unit > 2,100 SF)	110	\$368,527	\$3,161,203	\$391,195	\$3,552,398	\$78,505,261	22.10
<b>Total</b>	<b>1,144</b>	<b>\$4,532,561</b>	<b>\$38,880,000</b>	<b>\$4,811,350</b>	<b>\$43,691,350</b>	<b>\$980,962,749</b>	<b>22.45</b>

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[4] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[5] Calculated by dividing the Assessed Value column by the Total Bonds Outstanding column.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ESTIMATED ASSESSED VALUE-TO-LIEN RATIOS**

CFD No. 15

<b>Tax Class / (Land Use) [1]</b>	<b>Number of Units</b>	<b>Poway USD CFD No. 15 FY 2020-2021 Levy</b>	<b>Estimated Share of Authority Bonds Outstanding [2]</b>	<b>Assessed Value [3]</b>	<b>Estimated Assessed Value-to-Lien Ratio [4]</b>
Tax Class 3 (Detached Unit 1,751 - 1,950 SF)	35	\$82,886	\$307,985	\$29,596,191	96.10
Tax Class 4 (Detached Unit 1,951 - 2,150 SF)	17	\$44,902	\$166,846	\$14,547,178	87.19
Tax Class 5 (Detached Unit 2,151 - 2,350 SF)	51	\$139,814	\$519,515	\$46,199,929	88.93
Tax Class 6 (Detached Unit 2,351 - 2,550 SF)	96	\$278,099	\$1,033,349	\$89,978,371	87.07
Tax Class 7 (Detached Unit 2,551 - 2,750 SF)	56	\$172,681	\$641,643	\$55,433,457	86.39
Tax Class 8 (Detached Unit 2,751 - 2,950 SF)	69	\$219,946	\$817,266	\$65,840,686	80.56
Tax Class 9 (Detached Unit 2,951 - 3,150 SF)	72	\$241,982	\$899,146	\$74,616,662	82.99
Tax Class 10 (Detached Unit 3,151 - 3,350 SF)	29	\$101,095	\$375,646	\$31,654,000	84.27
Tax Class 11 (Detached Unit 3,351 - 3,550 SF)	7	\$24,826	\$92,248	\$8,685,440	94.15
Tax Class 13 (Detached Unit 3,751 - 3,950 SF)	60	\$225,322	\$837,244	\$83,605,368	99.86
Tax Class 14 (Detached Unit 3,951 - 4,150 SF)	5	\$19,464	\$72,324	\$7,647,073	105.73
Tax Class 15 (Detached Unit > 4,150 SF)	134	\$544,740	\$2,024,123	\$218,879,905	108.14
Tax Class 18 (Attached Unit 1,351 - 1,500 SF)	2	\$4,351	\$16,168	\$818,444	50.62
Tax Class 19 (Attached Unit 1,501 - 1,650 SF)	62	\$132,335	\$491,724	\$39,188,384	79.70
Tax Class 20 (Attached Unit 1,651 - 1,800 SF)	21	\$49,501	\$183,933	\$13,852,740	75.31
Tax Class 21 (Attached Unit > 1,800 SF)	125	\$303,690	\$1,128,439	\$100,036,404	88.65
<b>Total</b>	<b>841</b>	<b>\$2,585,633</b>	<b>\$9,607,601</b>	<b>\$880,580,232</b>	<b>91.65</b>

[1] Classification pursuant to the Rate and Method of Apportionment of Special Tax.

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[3] Fiscal Year 2020-2021 assessed value information as of January 1, 2020 provided by the San Diego County Assessor. Assessed value is calculated as the sum of land value and improvement value.

[4] Calculated by dividing the Assessed Value column by the Estimated Share of Authority Bonds Outstanding column.

## **APPENDIX C**

Poway Unified School District  
Public Financing Authority  
2014 Special Tax Revenue Bonds  
Fiscal Year 2019-2020  
Continuing Disclosure Annual Report



## **DEBT SERVICE SCHEDULES**



**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2  
SERIES 2015 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$595,000.00	\$259,087.50	\$854,087.50	\$5,530,000.00
2022	\$640,000.00	\$229,337.50	\$869,337.50	\$4,890,000.00
2023	\$690,000.00	\$197,337.50	\$887,337.50	\$4,200,000.00
2024	\$745,000.00	\$162,837.50	\$907,837.50	\$3,455,000.00
2025	\$800,000.00	\$125,587.50	\$925,587.50	\$2,655,000.00
2026	\$840,000.00	\$93,587.50	\$933,587.50	\$1,815,000.00
2027	\$885,000.00	\$65,987.50	\$950,987.50	\$930,000.00
2028	\$930,000.00	\$37,225.00	\$967,225.00	\$0.00
<b>Total</b>	<b>\$6,125,000.00</b>	<b>\$1,170,987.50</b>	<b>\$7,295,987.50</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 4  
SERIES 2013 SPECIAL TAX BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$115,000.00	\$342,068.75	\$457,068.75	\$7,290,000.00
2022	\$130,000.00	\$337,468.75	\$467,468.75	\$7,160,000.00
2023	\$155,000.00	\$333,568.75	\$488,568.75	\$7,005,000.00
2024	\$190,000.00	\$328,725.00	\$518,725.00	\$6,815,000.00
2025	\$220,000.00	\$322,550.00	\$542,550.00	\$6,595,000.00
2026	\$255,000.00	\$315,125.00	\$570,125.00	\$6,340,000.00
2027	\$290,000.00	\$306,200.00	\$596,200.00	\$6,050,000.00
2028	\$305,000.00	\$295,687.50	\$600,687.50	\$5,745,000.00
2029	\$300,000.00	\$284,250.00	\$584,250.00	\$5,445,000.00
2030	\$300,000.00	\$272,250.00	\$572,250.00	\$5,145,000.00
2031	\$335,000.00	\$257,250.00	\$592,250.00	\$4,810,000.00
2032	\$350,000.00	\$240,500.00	\$590,500.00	\$4,460,000.00
2033	\$365,000.00	\$223,000.00	\$588,000.00	\$4,095,000.00
2034	\$380,000.00	\$204,750.00	\$584,750.00	\$3,715,000.00
2035	\$400,000.00	\$185,750.00	\$585,750.00	\$3,315,000.00
2036	\$415,000.00	\$165,750.00	\$580,750.00	\$2,900,000.00
2037	\$435,000.00	\$145,000.00	\$580,000.00	\$2,465,000.00
2038	\$455,000.00	\$123,250.00	\$578,250.00	\$2,010,000.00
2039	\$475,000.00	\$100,500.00	\$575,500.00	\$1,535,000.00
2040	\$495,000.00	\$76,750.00	\$571,750.00	\$1,040,000.00
2041	\$500,000.00	\$52,000.00	\$552,000.00	\$540,000.00
2042	\$540,000.00	\$27,000.00	\$567,000.00	\$0.00
<b>Total</b>	<b>\$7,405,000.00</b>	<b>\$4,939,393.75</b>	<b>\$12,344,393.75</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 4  
SERIES 2016 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$589,000.00	\$158,626.40	\$747,626.40	\$6,219,000.00
2022	\$620,000.00	\$144,902.70	\$764,902.70	\$5,599,000.00
2023	\$634,000.00	\$130,456.70	\$764,456.70	\$4,965,000.00
2024	\$649,000.00	\$115,684.50	\$764,684.50	\$4,316,000.00
2025	\$670,000.00	\$100,562.80	\$770,562.80	\$3,646,000.00
2026	\$685,000.00	\$84,951.80	\$769,951.80	\$2,961,000.00
2027	\$701,000.00	\$68,991.30	\$769,991.30	\$2,260,000.00
2028	\$713,000.00	\$52,658.00	\$765,658.00	\$1,547,000.00
2029	\$704,000.00	\$36,045.10	\$740,045.10	\$843,000.00
2030	\$707,000.00	\$19,641.90	\$726,641.90	\$136,000.00
2031	\$136,000.00	\$3,168.80	\$139,168.80	\$0.00
<b>Total</b>	<b>\$6,808,000.00</b>	<b>\$915,690.00</b>	<b>\$7,723,690.00</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 6  
SERIES 2015 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$940,000.00	\$1,696,450.00	\$2,636,450.00	\$33,375,000.00
2022	\$1,045,000.00	\$1,649,450.00	\$2,694,450.00	\$32,330,000.00
2023	\$1,145,000.00	\$1,597,200.00	\$2,742,200.00	\$31,185,000.00
2024	\$1,255,000.00	\$1,539,950.00	\$2,794,950.00	\$29,930,000.00
2025	\$1,385,000.00	\$1,477,200.00	\$2,862,200.00	\$28,545,000.00
2026	\$1,500,000.00	\$1,407,950.00	\$2,907,950.00	\$27,045,000.00
2027	\$1,640,000.00	\$1,332,950.00	\$2,972,950.00	\$25,405,000.00
2028	\$1,785,000.00	\$1,250,950.00	\$3,035,950.00	\$23,620,000.00
2029	\$1,925,000.00	\$1,161,700.00	\$3,086,700.00	\$21,695,000.00
2030	\$2,080,000.00	\$1,065,450.00	\$3,145,450.00	\$19,615,000.00
2031	\$2,235,000.00	\$961,450.00	\$3,196,450.00	\$17,380,000.00
2032	\$2,415,000.00	\$849,700.00	\$3,264,700.00	\$14,965,000.00
2033	\$3,005,000.00	\$728,950.00	\$3,733,950.00	\$11,960,000.00
2034	\$4,845,000.00	\$578,700.00	\$5,423,700.00	\$7,115,000.00
2035	\$5,185,000.00	\$336,450.00	\$5,521,450.00	\$1,930,000.00
2036	\$1,930,000.00	\$77,200.00	\$2,007,200.00	\$0.00
<b>Total</b>	<b>\$34,315,000.00</b>	<b>\$17,711,700.00</b>	<b>\$52,026,700.00</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 6  
SERIES 2016 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

<b>Bond Year Ending 9/1</b>	<b>Principal Amount/ Sinking Fund Payment</b>	<b>Interest Payment</b>	<b>Debt Service Payment</b>	<b>Remaining Principal (as of 9/2)</b>
2021	\$970,000.00	\$1,171,087.50	\$2,141,087.50	\$24,945,000.00
2022	\$1,040,000.00	\$1,141,987.50	\$2,181,987.50	\$23,905,000.00
2023	\$1,130,000.00	\$1,100,387.50	\$2,230,387.50	\$22,775,000.00
2024	\$1,220,000.00	\$1,055,187.50	\$2,275,187.50	\$21,555,000.00
2025	\$1,325,000.00	\$994,187.50	\$2,319,187.50	\$20,230,000.00
2026	\$1,440,000.00	\$927,937.50	\$2,367,937.50	\$18,790,000.00
2027	\$1,560,000.00	\$855,937.50	\$2,415,937.50	\$17,230,000.00
2028	\$1,685,000.00	\$777,937.50	\$2,462,937.50	\$15,545,000.00
2029	\$1,820,000.00	\$693,687.50	\$2,513,687.50	\$13,725,000.00
2030	\$1,920,000.00	\$639,087.50	\$2,559,087.50	\$11,805,000.00
2031	\$2,050,000.00	\$543,087.50	\$2,593,087.50	\$9,755,000.00
2032	\$2,195,000.00	\$440,587.50	\$2,635,587.50	\$7,560,000.00
2033	\$2,350,000.00	\$330,837.50	\$2,680,837.50	\$5,210,000.00
2034	\$2,515,000.00	\$213,337.50	\$2,728,337.50	\$2,695,000.00
2035	\$2,695,000.00	\$87,587.50	\$2,782,587.50	\$0.00
<b>Total</b>	<b>\$25,915,000.00</b>	<b>\$10,972,862.50</b>	<b>\$36,887,862.50</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 6  
SERIES 2020 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

<b>Bond Year Ending 9/1</b>	<b>Principal Amount/ Sinking Fund Payment</b>	<b>Interest Payment</b>	<b>Debt Service Payment</b>	<b>Remaining Principal (as of 9/2)</b>
2021	\$2,510,000.00	\$350,523.77	\$2,860,523.77	\$27,410,000.00
2022	\$2,500,000.00	\$389,963.86	\$2,889,963.86	\$24,910,000.00
2023	\$2,555,000.00	\$376,888.86	\$2,931,888.86	\$22,355,000.00
2024	\$2,605,000.00	\$356,678.80	\$2,961,678.80	\$19,750,000.00
2025	\$2,670,000.00	\$332,660.70	\$3,002,660.70	\$17,080,000.00
2026	\$2,740,000.00	\$303,504.30	\$3,043,504.30	\$14,340,000.00
2027	\$2,810,000.00	\$266,295.10	\$3,076,295.10	\$11,530,000.00
2028	\$2,895,000.00	\$222,234.30	\$3,117,234.30	\$8,635,000.00
2029	\$2,985,000.00	\$170,674.36	\$3,155,674.36	\$5,650,000.00
2030	\$3,050,000.00	\$114,526.50	\$3,164,526.50	\$2,600,000.00
2031	\$2,600,000.00	\$54,106.00	\$2,654,106.00	\$0.00
<b>Total</b>	<b>\$29,920,000.00</b>	<b>\$2,938,056.55</b>	<b>\$32,858,056.55</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 8, IA B  
SERIES 2016 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

<b>Bond Year Ending 9/1</b>	<b>Principal Amount/ Sinking Fund Payment</b>	<b>Interest Payment</b>	<b>Debt Service Payment</b>	<b>Remaining Principal (as of 9/2)</b>
2021	\$430,000.00	\$90,600.00	\$520,600.00	\$3,345,000.00
2022	\$451,000.00	\$80,280.00	\$531,280.00	\$2,894,000.00
2023	\$474,000.00	\$69,456.00	\$543,456.00	\$2,420,000.00
2024	\$497,000.00	\$58,080.00	\$555,080.00	\$1,923,000.00
2025	\$516,000.00	\$46,152.00	\$562,152.00	\$1,407,000.00
2026	\$541,000.00	\$33,768.00	\$574,768.00	\$866,000.00
2027	\$567,000.00	\$20,784.00	\$587,784.00	\$299,000.00
2028	\$299,000.00	\$7,176.00	\$306,176.00	\$0.00
<b>Total</b>	<b>\$3,775,000.00</b>	<b>\$406,296.00</b>	<b>\$4,181,296.00</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 9  
SERIES 2016 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$104,000.00	\$21,876.80	\$125,876.80	\$800,000.00
2022	\$109,000.00	\$19,360.00	\$128,360.00	\$691,000.00
2023	\$114,000.00	\$16,722.20	\$130,722.20	\$577,000.00
2024	\$119,000.00	\$13,963.40	\$132,963.40	\$458,000.00
2025	\$125,000.00	\$11,083.60	\$136,083.60	\$333,000.00
2026	\$131,000.00	\$8,058.60	\$139,058.60	\$202,000.00
2027	\$136,000.00	\$4,888.40	\$140,888.40	\$66,000.00
2028	\$66,000.00	\$1,597.20	\$67,597.20	\$0.00
<b>Total</b>	<b>\$904,000.00</b>	<b>\$97,550.20</b>	<b>\$1,001,550.20</b>	<b>N/A</b>



**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 10  
SERIES 2016 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$1,819,000.00	\$608,701.80	\$2,427,701.80	\$25,600,000.00
2022	\$1,904,000.00	\$568,320.00	\$2,472,320.00	\$23,696,000.00
2023	\$1,996,000.00	\$526,051.20	\$2,522,051.20	\$21,700,000.00
2024	\$2,091,000.00	\$481,740.00	\$2,572,740.00	\$19,609,000.00
2025	\$2,189,000.00	\$435,319.80	\$2,624,319.80	\$17,420,000.00
2026	\$2,291,000.00	\$386,724.00	\$2,677,724.00	\$15,129,000.00
2027	\$2,395,000.00	\$335,863.80	\$2,730,863.80	\$12,734,000.00
2028	\$2,504,000.00	\$282,694.80	\$2,786,694.80	\$10,230,000.00
2029	\$2,586,000.00	\$227,106.00	\$2,813,106.00	\$7,644,000.00
2030	\$2,701,000.00	\$169,696.80	\$2,870,696.80	\$4,943,000.00
2031	\$2,815,000.00	\$109,734.60	\$2,924,734.60	\$2,128,000.00
2032	\$2,128,000.00	\$47,241.60	\$2,175,241.60	\$0.00
<b>Total</b>	<b>\$27,419,000.00</b>	<b>\$4,179,194.40</b>	<b>\$31,598,194.40</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 12  
SERIES 2013 SPECIAL TAX BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$30,000.00	\$188,631.25	\$218,631.25	\$3,890,000.00
2022	\$40,000.00	\$187,431.25	\$227,431.25	\$3,850,000.00
2023	\$45,000.00	\$186,231.25	\$231,231.25	\$3,805,000.00
2024	\$50,000.00	\$184,825.00	\$234,825.00	\$3,755,000.00
2025	\$55,000.00	\$183,200.00	\$238,200.00	\$3,700,000.00
2026	\$65,000.00	\$181,343.75	\$246,343.75	\$3,635,000.00
2027	\$65,000.00	\$179,068.75	\$244,068.75	\$3,570,000.00
2028	\$75,000.00	\$176,712.50	\$251,712.50	\$3,495,000.00
2029	\$85,000.00	\$173,900.00	\$258,900.00	\$3,410,000.00
2030	\$95,000.00	\$170,500.00	\$265,500.00	\$3,315,000.00
2031	\$105,000.00	\$165,750.00	\$270,750.00	\$3,210,000.00
2032	\$115,000.00	\$160,500.00	\$275,500.00	\$3,095,000.00
2033	\$125,000.00	\$154,750.00	\$279,750.00	\$2,970,000.00
2034	\$140,000.00	\$148,500.00	\$288,500.00	\$2,830,000.00
2035	\$150,000.00	\$141,500.00	\$291,500.00	\$2,680,000.00
2036	\$165,000.00	\$134,000.00	\$299,000.00	\$2,515,000.00
2037	\$180,000.00	\$125,750.00	\$305,750.00	\$2,335,000.00
2038	\$195,000.00	\$116,750.00	\$311,750.00	\$2,140,000.00
2039	\$205,000.00	\$107,000.00	\$312,000.00	\$1,935,000.00
2040	\$220,000.00	\$96,750.00	\$316,750.00	\$1,715,000.00
2041	\$840,000.00	\$85,750.00	\$925,750.00	\$875,000.00
2042	\$875,000.00	\$43,750.00	\$918,750.00	\$0.00
<b>Total</b>	<b>\$3,920,000.00</b>	<b>\$3,292,593.75</b>	<b>\$7,212,593.75</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 12  
SERIES 2016 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$358,000.00	\$114,337.00	\$472,337.00	\$4,960,000.00
2022	\$375,000.00	\$106,640.00	\$481,640.00	\$4,585,000.00
2023	\$393,000.00	\$98,577.50	\$491,577.50	\$4,192,000.00
2024	\$411,000.00	\$90,128.00	\$501,128.00	\$3,781,000.00
2025	\$430,000.00	\$81,291.50	\$511,291.50	\$3,351,000.00
2026	\$450,000.00	\$72,046.50	\$522,046.50	\$2,901,000.00
2027	\$465,000.00	\$62,371.50	\$527,371.50	\$2,436,000.00
2028	\$485,000.00	\$52,374.00	\$537,374.00	\$1,951,000.00
2029	\$502,000.00	\$41,946.50	\$543,946.50	\$1,449,000.00
2030	\$524,000.00	\$31,153.50	\$555,153.50	\$925,000.00
2031	\$542,000.00	\$19,887.50	\$561,887.50	\$383,000.00
2032	\$383,000.00	\$8,234.50	\$391,234.50	\$0.00
<b>Total</b>	<b>\$5,318,000.00</b>	<b>\$778,988.00</b>	<b>\$6,096,988.00</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 13  
SERIES 2013 SPECIAL TAX BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$80,000.00	\$235,687.50	\$315,687.50	\$4,950,000.00
2022	\$90,000.00	\$232,487.50	\$322,487.50	\$4,860,000.00
2023	\$100,000.00	\$229,787.50	\$329,787.50	\$4,760,000.00
2024	\$110,000.00	\$226,662.50	\$336,662.50	\$4,650,000.00
2025	\$120,000.00	\$223,087.50	\$343,087.50	\$4,530,000.00
2026	\$130,000.00	\$219,037.50	\$349,037.50	\$4,400,000.00
2027	\$140,000.00	\$214,487.50	\$354,487.50	\$4,260,000.00
2028	\$155,000.00	\$209,412.50	\$364,412.50	\$4,105,000.00
2029	\$165,000.00	\$203,600.00	\$368,600.00	\$3,940,000.00
2030	\$180,000.00	\$197,000.00	\$377,000.00	\$3,760,000.00
2031	\$195,000.00	\$188,000.00	\$383,000.00	\$3,565,000.00
2032	\$215,000.00	\$178,250.00	\$393,250.00	\$3,350,000.00
2033	\$230,000.00	\$167,500.00	\$397,500.00	\$3,120,000.00
2034	\$250,000.00	\$156,000.00	\$406,000.00	\$2,870,000.00
2035	\$270,000.00	\$143,500.00	\$413,500.00	\$2,600,000.00
2036	\$295,000.00	\$130,000.00	\$425,000.00	\$2,305,000.00
2037	\$320,000.00	\$115,250.00	\$435,250.00	\$1,985,000.00
2038	\$340,000.00	\$99,250.00	\$439,250.00	\$1,645,000.00
2039	\$370,000.00	\$82,250.00	\$452,250.00	\$1,275,000.00
2040	\$395,000.00	\$63,750.00	\$458,750.00	\$880,000.00
2041	\$425,000.00	\$44,000.00	\$469,000.00	\$455,000.00
2042	\$455,000.00	\$22,750.00	\$477,750.00	\$0.00
<b>Total</b>	<b>\$5,030,000.00</b>	<b>\$3,581,750.00</b>	<b>\$8,611,750.00</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 14  
SERIES 2015 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

<b>Bond Year Ending 9/1</b>	<b>Principal Amount/ Sinking Fund Payment</b>	<b>Interest Payment</b>	<b>Debt Service Payment</b>	<b>Remaining Principal (as of 9/2)</b>
2021	\$1,215,000.00	\$1,927,750.00	\$3,142,750.00	\$37,665,000.00
2022	\$1,330,000.00	\$1,867,000.00	\$3,197,000.00	\$36,335,000.00
2023	\$1,465,000.00	\$1,800,500.00	\$3,265,500.00	\$34,870,000.00
2024	\$1,595,000.00	\$1,727,250.00	\$3,322,250.00	\$33,275,000.00
2025	\$1,745,000.00	\$1,647,500.00	\$3,392,500.00	\$31,530,000.00
2026	\$1,900,000.00	\$1,560,250.00	\$3,460,250.00	\$29,630,000.00
2027	\$2,060,000.00	\$1,465,250.00	\$3,525,250.00	\$27,570,000.00
2028	\$2,230,000.00	\$1,371,000.00	\$3,601,000.00	\$25,340,000.00
2029	\$2,415,000.00	\$1,259,500.00	\$3,674,500.00	\$22,925,000.00
2030	\$2,610,000.00	\$1,138,750.00	\$3,748,750.00	\$20,315,000.00
2031	\$2,820,000.00	\$1,008,250.00	\$3,828,250.00	\$17,495,000.00
2032	\$3,030,000.00	\$874,750.00	\$3,904,750.00	\$14,465,000.00
2033	\$3,260,000.00	\$723,250.00	\$3,983,250.00	\$11,205,000.00
2034	\$3,490,000.00	\$560,250.00	\$4,050,250.00	\$7,715,000.00
2035	\$3,735,000.00	\$385,750.00	\$4,120,750.00	\$3,980,000.00
2036	\$3,980,000.00	\$199,000.00	\$4,179,000.00	\$0.00
<b>Total</b>	<b>\$38,880,000.00</b>	<b>\$19,516,000.00</b>	<b>\$58,396,000.00</b>	<b>N/A</b>

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SERIES 2014 SPECIAL REVENUE BONDS  
DEBT SERVICE SCHEDULE (AS OF OCTOBER 2020)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2021	\$570,000.00	\$1,897,812.50	\$2,467,812.50	\$38,500,000.00
2022	\$660,000.00	\$1,875,012.50	\$2,535,012.50	\$37,840,000.00
2023	\$760,000.00	\$1,848,612.50	\$2,608,612.50	\$37,080,000.00
2024	\$750,000.00	\$1,818,212.50	\$2,568,212.50	\$36,330,000.00
2025	\$850,000.00	\$1,788,212.50	\$2,638,212.50	\$35,480,000.00
2026	\$1,000,000.00	\$1,745,712.50	\$2,745,712.50	\$34,480,000.00
2027	\$1,080,000.00	\$1,700,712.50	\$2,780,712.50	\$33,400,000.00
2028	\$1,240,000.00	\$1,646,712.50	\$2,886,712.50	\$32,160,000.00
2029	\$1,360,000.00	\$1,587,212.50	\$2,947,212.50	\$30,800,000.00
2030	\$1,530,000.00	\$1,516,712.50	\$3,046,712.50	\$29,270,000.00
2031	\$1,700,000.00	\$1,440,212.50	\$3,140,212.50	\$27,570,000.00
2032	\$1,845,000.00	\$1,355,212.50	\$3,200,212.50	\$25,725,000.00
2033	\$1,335,000.00	\$1,262,962.50	\$2,597,962.50	\$24,390,000.00
2034	\$1,305,000.00	\$1,196,212.50	\$2,501,212.50	\$23,085,000.00
2035	\$1,465,000.00	\$1,130,962.50	\$2,595,962.50	\$21,620,000.00
2036	\$2,945,000.00	\$1,060,600.00	\$4,005,600.00	\$18,675,000.00
2037	\$3,190,000.00	\$919,562.50	\$4,109,562.50	\$15,485,000.00
2038	\$3,445,000.00	\$766,850.00	\$4,211,850.00	\$12,040,000.00
2039	\$3,715,000.00	\$602,000.00	\$4,317,000.00	\$8,325,000.00
2040	\$4,010,000.00	\$416,750.00	\$4,426,750.00	\$4,315,000.00
2041	\$4,315,000.00	\$215,750.00	\$4,530,750.00	\$0.00
<b>Total</b>	<b>\$39,070,000.00</b>	<b>\$27,792,000.00</b>	<b>\$66,862,000.00</b>	<b>N/A</b>

## **APPENDIX D**

Poway Unified School District  
Public Financing Authority  
2014 Special Tax Revenue Bonds  
Fiscal Year 2019-2020  
Continuing Disclosure Annual Report



**SPECIAL TAX  
DELINQUENCIES**

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 2**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>
2019-2020	\$1,830,452	6	\$1,819,388	\$11,064	0.60%

[1] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.



**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 4**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>
2019-2020	\$1,685,472	21	\$1,661,654	\$23,818	1.41%

[1] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 6**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>	<b>Number of Delinquent Parcels as of 8/13/2020 [2]</b>	<b>Remaining Delinquency as of 8/13/2020 [2]</b>	<b>Remaining Delinquency Rate as of 8/13/2020 [2]</b>
2016-2017	\$9,796,919	42	\$9,732,677	\$64,242	0.66%	1	\$2,762	0.03%
2017-2018	\$9,965,092	12	\$9,943,099	\$21,993	0.22%	2	\$4,171	0.04%
2018-2019	\$10,117,095	19	\$10,081,084	\$36,012	0.36%	5	\$11,869	0.12%
2019-2020	\$10,302,780	33	\$10,249,363	\$53,417	0.52%	33	\$53,417	0.52%

[1] As of approximately June 30 of the Fiscal Year in which Special Taxes were levied.

[2] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2019. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**Improvement Area B of CFD No. 8**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>
2019-2020	\$610,882	3	\$604,515	\$6,367	1.04%

[1] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 9**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>
2019-2020	\$174,265	0	\$174,265	\$0	0.00%

[1] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 10**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>	<b>Number of Delinquent Parcels as of 8/13/2020 [2]</b>	<b>Remaining Delinquency as of 8/13/2020 [2]</b>	<b>Remaining Delinquency Rate as of 8/13/2020 [2]</b>
2014-2015	\$2,691,919	24	\$2,656,767	\$35,152	1.31%	1	\$1,343	0.05%
2015-2016	\$2,743,358	29	\$2,710,118	\$33,240	1.21%	1	\$1,369	0.05%
2016-2017	\$2,798,220	17	\$2,779,797	\$18,422	0.66%	1	\$1,397	0.05%
2017-2018	\$2,846,350	5	\$2,839,000	\$7,349	0.26%	1	\$1,425	0.05%
2018-2019	\$2,903,268	4	\$2,898,363	\$4,906	0.17%	1	\$1,453	0.05%
2019-2020	\$2,955,650	15	\$2,935,481	\$20,169	0.68%	15	\$20,169	0.68%

[1] As of approximately June 30 of the Fiscal Year in which Special Taxes were levied.

[2] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 12**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>
2019-2020	\$1,427,534	13	\$1,399,103	\$28,431	1.99%

[1] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 13**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>	<b>Number of Delinquent Parcels as of 8/13/2020 [2]</b>	<b>Remaining Delinquency as of 8/13/2020 [2]</b>	<b>Remaining Delinquency Rate as of 8/13/2020 [2]</b>
2018-2019	\$851,742	5	\$851,742	\$16,837	1.98%	1	\$4,334	0.51%
2019-2020	\$1,340,628	8	\$1,321,053	\$19,575	1.46%	8	\$19,575	1.46%

[1] As of approximately June 30 of the Fiscal Year in which Special Taxes were levied.

[2] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 14**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>
2019-2020	\$4,443,692	14	\$4,411,338	\$32,354	0.73%

[1] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.



**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
SPECIAL TAX DELINQUENCIES**

**CFD No. 15**

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Number of Delinquent Parcels at FY End [1]</b>	<b>Fiscal Year Amount Collected [1]</b>	<b>Fiscal Year Amount Delinquent [1]</b>	<b>Fiscal Year Delinquency Rate [1]</b>	<b>Number of Delinquent Parcels as of 8/13/2020 [2]</b>	<b>Remaining Delinquency as of 8/13/2020 [2]</b>	<b>Remaining Delinquency Rate as of 8/13/2020 [2]</b>
2016-2017	\$1,936,233	11	\$1,914,040	\$22,193	1.15%	1	\$1,421	0.07%
2017-2018	\$2,098,398	7	\$2,082,206	\$16,192	0.77%	1	\$2,899	0.14%
2018-2019	\$2,319,925	5	\$2,307,093	\$12,832	0.55%	1	\$2,957	0.13%
2019-2020	\$2,534,940	11	\$2,511,223	\$23,717	0.94%	11	\$23,717	0.94%

[1] As of approximately June 30 of the Fiscal Year in which Special Taxes were levied.

[2] Pursuant to Section 4(c)(vi) of the Disclosure Agreement, the table above should reflect delinquencies as of August 15, 2020. The closest data available, as shown above, is as of August 13, 2020 provided by the County of San Diego.

## **APPENDIX E**

Poway Unified School District  
Public Financing Authority  
2014 Special Tax Revenue Bonds  
Fiscal Year 2019-2020  
Continuing Disclosure Annual Report



## **CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION FISCAL STATUS REPORTS**

Submitted:

Monday, October 26, 2020

7:52:12AM

CDIAC #: 2015-1760

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 2

B. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref RBs

C. Project Name Series C

D. Date of Bond Issue/Loan 8/12/2015

E. Original Principal Amount of Bonds/Loan \$8,520,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒  
Part of Authority Reserve Fund Yes ☐ Percent of Reserve fund: 0.00% No ☒

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 8/12/2015

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$6,125,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 0.21%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$1,830,451.52

D. Taxes Unpaid \$38,943.18

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/26/2020

Submitted:

Monday, October 26, 2020

7:52:12AM

CDIAC #: 2015-1760

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

California Debt and Investment Advisory Commission  
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P.O. Box 942809, Sacramento, CA 94209-0001  
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For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Tuesday, October 27, 2020

9:26:47AM

CDIAC #: 2013-1196

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 4

B. Name/ Title/ Series of Bond Issue 2013 Spec Tax Bonds

C. Project Name Black Mountain Ranch

D. Date of Bond Issue/Loan 5/22/2013

E. Original Principal Amount of Bonds/Loan \$7,990,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒

Part of Authority Reserve Fund Yes ☒ Percent of Reserve fund: 45.41% No ☐

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 5/22/2013

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$7,525,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 1.34%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$1,685,471.60

D. Taxes Unpaid \$13,706.02

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/27/2020

Submitted:

Tuesday, October 27, 2020

9:26:47AM

CDIAC #: 2013-1196

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
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For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Tuesday, October 27, 2020

9:32:59AM

CDIAC #: 2016-2348

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
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For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 4

B. Name/ Title/ Series of Bond Issue 2016 Special Tax Refunding Bonds

C. Project Name Black Mountain Ranch

D. Date of Bond Issue/Loan 7/28/2016

E. Original Principal Amount of Bonds/Loan \$8,966,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00

No ☒

Part of Authority Reserve Fund

Yes ☐ Percent of Reserve fund: 0.00%

No ☒

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 7/28/2016

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$7,390,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 1.34%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$1,685,471.60

D. Taxes Unpaid \$13,706.02

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 3000

City/ State/ Zip Newport Beach, CA 92660

Phone Number (949) 955-1500

E-Mail nehal@financedta.com

Date of Report 10/27/2020

Submitted:

Tuesday, October 27, 2020

9:32:59AM

CDIAC #: 2016-2348

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

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Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**



Submitted:

Thursday, October 29, 2020

12:24:18PM

CDIAC #: 2015-1228

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 6

B. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref Bonds

C. Project Name 4S Ranch

D. Date of Bond Issue/Loan 5/13/2015

E. Original Principal Amount of Bonds/Loan \$39,065,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒  
Part of Authority Reserve Fund Yes ☐ Percent of Reserve fund: 0.00% No ☒

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 5/13/2015

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$35,245,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 0.23%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$10,302,779.82

D. Taxes Unpaid \$23,620.01

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/29/2020

Submitted:

Thursday, October 29, 2020

12:24:18PM

CDIAC #: 2015-1228

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

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P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Tuesday, October 27, 2020

5:26:08PM

CDIAC #: 2016-2349

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
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P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 8

B. Name/ Title/ Series of Bond Issue 2016 Special Tax Ref Bonds

C. Project Name Black Mountain Ranch Phase II

D. Date of Bond Issue/Loan 7/28/2016

E. Original Principal Amount of Bonds/Loan \$5,294,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒  
Part of Authority Reserve Fund Yes ☐ Percent of Reserve fund: 0.00% No ☒

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 7/28/2016

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$4,184,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 0.78%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$610,882.16

D. Taxes Unpaid \$4,791.22

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/27/2020

Submitted:

Tuesday, October 27, 2020

5:26:08PM

CDIAC #: 2016-2349

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

California Debt and Investment Advisory Commission  
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P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Tuesday, October 27, 2020

5:34:07PM

CDIAC #: 2016-2350

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
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P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 9

B. Name/ Title/ Series of Bond Issue 2016 Special Tax Refunding Bonds

C. Project Name Portswood

D. Date of Bond Issue/Loan 7/28/2016

E. Original Principal Amount of Bonds/Loan \$1,270,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒  
Part of Authority Reserve Fund Yes ☐ Percent of Reserve fund: 0.00% No ☒

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 7/28/2016

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$1,003,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☐ No ☒

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 0.00%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$0.00

D. Taxes Unpaid \$0.00

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/27/2020

Submitted:

Tuesday, October 27, 2020

5:34:07PM

CDIAC #: 2016-2350

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

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P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Tuesday, October 27, 2020

5:42:10PM

CDIAC #: 2016-2365

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
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P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 10

B. Name/ Title/ Series of Bond Issue 2016 Special Tax Ref Bonds

C. Project Name Torrey Highlands – Subarea IV

D. Date of Bond Issue/Loan 7/28/2016

E. Original Principal Amount of Bonds/Loan \$34,006,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00

No ☒

Part of Authority Reserve Fund

Yes ☐ Percent of Reserve fund: 0.00%

No ☒

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 7/28/2016

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$29,178,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 0.37%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$2,955,650.40

D. Taxes Unpaid \$11,016.19

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 3000

City/ State/ Zip Newport Beach, CA 92660

Phone Number (949) 955-1500

E-Mail nehal@financedta.com

Date of Report 10/27/2020

Submitted:

Tuesday, October 27, 2020

5:42:10PM

CDIAC #: 2016-2365

**STATE OF CALIFORNIA**  
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915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**



Submitted:

Friday, October 30, 2020

4:20:02PM

CDIAC #: 2013-1197

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 12

B. Name/ Title/ Series of Bond Issue 2013 Special Tax Bonds

C. Project Name Black Mtn Ranch Phase II - Southern Village & The Clusters

D. Date of Bond Issue/Loan 5/22/2013

E. Original Principal Amount of Bonds/Loan \$4,430,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒  
Part of Authority Reserve Fund Yes ☒ Percent of Reserve fund: 23.81% No ☐

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 5/22/2013

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$3,945,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 1.10%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$1,427,534.32

D. Taxes Unpaid \$15,758.70

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/30/2020

Submitted:

Friday, October 30, 2020

4:20:02PM

CDIAC #: 2013-1197

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

California Debt and Investment Advisory Commission  
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P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Friday, October 30, 2020

4:21:56PM

CDIAC #: 2016-2351

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 12

B. Name/ Title/ Series of Bond Issue 2016 Special Tax Ref Bonds

C. Project Name Black Mtn Ranch Phase II - Southern Village & The Clusters

D. Date of Bond Issue/Loan 7/28/2016

E. Original Principal Amount of Bonds/Loan \$6,635,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒

Part of Authority Reserve Fund Yes ☐ Percent of Reserve fund: 0.00% No ☒

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 7/28/2016

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$5,659,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 1.10%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$1,427,534.32

D. Taxes Unpaid \$15,758.70

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/30/2020

Submitted:

Friday, October 30, 2020

4:21:56PM

CDIAC #: 2016-2351

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Friday, October 30, 2020

4:26:51PM

CDIAC #: 2013-1198

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 13

B. Name/ Title/ Series of Bond Issue 2013 Spec Tax Bonds

C. Project Name The Lakes

D. Date of Bond Issue/Loan 5/22/2013

E. Original Principal Amount of Bonds/Loan \$5,375,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00 No ☒  
Part of Authority Reserve Fund Yes ☒ Percent of Reserve fund: 30.78% No ☐

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 5/22/2013

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$5,100,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 1.25%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$1,340,627.74

D. Taxes Unpaid \$16,701.96

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar  
Title Vice President  
Firm/ Agency DTA  
Address 5000 Birch Street, Suite 3000  
City/ State/ Zip Newport Beach, CA 92660  
Phone Number (949) 955-1500  
E-Mail nehal@financedta.com

Date of Report 10/30/2020

Submitted:

Friday, October 30, 2020

4:26:51PM

CDIAC #: 2013-1198

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**

Submitted:

Friday, October 30, 2020

5:37:15PM

CDIAC #: 2015-0752

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
**FOR LOCAL OBLIGORS**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

California Government Code Section 6599.1 requires that all issuers selling Marks-Roos bonds, which is part of the Marks-Roos Local Bond Pooling Act of 1985, after January 1, 1996 are required to report specific information to the Commission by October 30th of the current year and each year thereafter, until maturity.

**I. GENERAL INFORMATION**

A. Local Obligor Issuer Poway Unified School District CFD No 14

B. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref Bonds

C. Project Name Del Sur

D. Date of Bond Issue/Loan 3/26/2015

E. Original Principal Amount of Bonds/Loan \$44,630,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount: \$0.00

No ☒

Part of Authority Reserve Fund

Yes ☒ Percent of Reserve fund: 49.90%

No ☐

G. Name of Authority that purchased debt Poway Unified School District Public Financing Authority

H. Date of Authority Bond(s) Issuance 3/26/2015

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of : 6/30/2020

A. Principal Amount of Bonds/Loan Outstanding \$39,990,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Administrative Fee Charged by Authority \$0.00

**III. DELINQUENT REPORTING INFORMATION**

Have delinquent Taxes been reported: Yes ☒ No ☐

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Delinquency Rate 0.38%

B. Does this Agency participate in the County's Teeter Plan: Yes ☐ No ☒

C. Taxes Due \$4,443,691.88

D. Taxes Unpaid \$16,723.54

**IV. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)

Matured ☐ Redeemed/Repaid Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed/Repaid Entirely, state refunding bond title/ Loan, and CDIAC#:

and redemption/repayment date:

If Other:

and date:

**V. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 3000

City/ State/ Zip Newport Beach, CA 92660

Phone Number (949) 955-1500

E-Mail nehal@financedta.com

Date of Report 10/30/2020

Submitted:

Friday, October 30, 2020

5:37:15PM

CDIAC #: 2015-0752

**STATE OF CALIFORNIA**  
**MARKS-ROOS YEARLY FISCAL STATUS REPORT**  
***FOR LOCAL OBLIGORS***

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
Tel: (916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year \_\_\_\_\_

**VI. COMMENTS:**



Submitted:  
Monday, October 26, 2020  
7:48:43AM  
CDIAC #: 2015-1760

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 2  
B. Project Name Series C  
C. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref RBs  
D. Date of Bond Issue 8/12/2015  
E. Original Principal Amount of Bonds \$8,520,000.00  
F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020  
A. Principal Amount of Bonds Outstanding \$6,125,000.00  
B. Bond Reserve Fund \$0.00  
C. Capitalized Interest Fund \$0.00  
D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020  
☒ From Equalized Tax Roll  
☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)  
B. Total Assessed Value of All Parcels \$657,959,347.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,830,451.52  
B. Total Amount of Unpaid Special Taxes Annually \$3,894.18  
C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020  
A. Total Number of Delinquent Parcels: 2  
B. Total Amount of Taxes Due on Delinquent Parcels: \$3,894.18  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Monday, October 26, 2020  
7:48:43AM  
CDIAC #: 2015-1760

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 3000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/26/2020
E-Mail	nehal@financedta.com		

**IX. ADDITIONAL COMMENTS:**

Submitted:  
Monday, October 26, 2020  
1:34:34PM  
CDIAC #: 2013-1196

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 4

B. Project Name Black Mountain Ranch

C. Name/ Title/ Series of Bond Issue 2013 Spec Tax Bonds

D. Date of Bond Issue 5/22/2013

E. Original Principal Amount of Bonds \$7,990,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$7,525,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020

☒ From Equalized Tax Roll

☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$1,624,644,439.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,685,471.60

B. Total Amount of Unpaid Special Taxes Annually \$13,706.02

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Total Number of Delinquent Parcels: 12

B. Total Amount of Taxes Due on Delinquent Parcels: \$13,706.02  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Monday, October 26, 2020  
1:34:34PM  
CDIAC #: 2013-1196

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
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(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 3000

City/ State/ Zip Newport Beach, CA 92660

Phone Number (949) 955-1500

Date of Report 10/26/2020

E-Mail nehal@financedta.com

**IX. ADDITIONAL COMMENTS:**

STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT  
California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 FAX (916) 654-7440

Internet Submission - *CURRENT*  
CDIAC #: 2016-2348  
Fiscal Year: 2019-2020

I. GENERAL INFORMATION

A. Issuer Poway Unified School District CFD No 4  
B. Project Name: Black Mountain Ranch  
C. Name/Title/ Series of Bond Issue 2016 Special Tax Refunding Bonds  
D. Date of Bond Issue 07-28-2016  
E. Original Principal Amount of Bonds \$ 8,966,000.00  
F. Reserve Fund Minimum Balance Required \$ 0.00

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: June 30, 2020  
A. Principal Amount of Bonds Outstanding \$ 7,390,000.00  
B. Bond Reserve Fund \$ 0.00  
C. Capitalized Interest Fund \$ 0.00  
D. Construction Fund(s) \$ 0.00

III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

A. Assessed Value Reported as of: 01-01-2020 (Check One)  
☒ From Equalized Tax Roll  
☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)  
B. Total Assessed Value of All Parcels \$ 1,624,644,439.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due \$ 1,685,471.60  
B. Total Amount of Unpaid Special Taxes \$ 13,706.02  
C. Does this agency participate in the County's Teeter Plan ☐ Yes ☒ No

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of the Equalized Tax Roll of: 09-30-2020  
A. Total Number of Delinquent Parcels: 12  
B. Total Amount of Taxes due on Delinquent Parcels: \$ 13,706.02

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Number of Tax Due on Foreclosure Parcels

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

(Continued)

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status filing requirements. *(Indicate reason for retirement.)*

Reason for Retirement Not Retired

Final Maturity Date/Issue Date \_\_\_\_\_

Redeemed Bond Title/Other \_\_\_\_\_

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar

Title Vice President

Firm/Agency David Taussig & Associates Inc

Address 5000 Birch Street, Suite 6000

City/State/Zip Newport Beach, CA 92660

Phone No. (949) 955-1500

Date of Report: 10-26-2020

Email nehal@financedta.com

**IX. COMMENTS**

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

Submitted:  
Thursday, October 29, 2020  
12:14:45PM  
CDIAC #: 2012-0754

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer	Poway Unified School District CFD No 6	
B. Project Name	4S Ranch	
C. Name/ Title/ Series of Bond Issue	2012 Special Tax Bonds	
D. Date of Bond Issue	5/17/2012	
E. Original Principal Amount of Bonds	\$38,940,000.00	
F. Reserve Fund Minimum Balance Required	Yes <input checked="" type="checkbox"/> Amount \$3,263,250.00	No <input type="checkbox"/>

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of:	6/30/2020
A. Principal Amount of Bonds Outstanding	\$31,155,000.00
B. Bond Reserve Fund	\$3,349,317.00
C. Capitalized Interest Fund	\$0.00
D. Construction Fund(s)	\$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of:	1/1/2020
	<input checked="" type="checkbox"/> From Equalized Tax Roll
	<input type="checkbox"/> From Appraisal of Property
	<i>(Use only in first year or before annual tax roll billing commences)</i>
B. Total Assessed Value of All Parcels	\$3,147,648,263.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due <u>Annually</u>	\$10,302,779.82
B. Total Amount of Unpaid Special Taxes <u>Annually</u>	\$23,620.01
C. Does this agency participate in the County's Teeter Plan?	N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/30/2020
A. Total Number of Delinquent Parcels:	12
B. Total Amount of Taxes Due on Delinquent Parcels:	\$42,421.50
<i>(Do not include penalties, penalty interest, etc.)</i>	

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)*

*(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
12/19/2019	2	\$16,347.44
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Thursday, October 29, 2020  
12:14:45PM  
CDIAC #: 2012-0754

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 3000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/29/2020
E-Mail	nehal@financedta.com		

**IX. ADDITIONAL COMMENTS:**



Submitted:  
Thursday, October 29, 2020  
12:17:47PM  
CDIAC #: 2015-1228

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 6

B. Project Name 4S Ranch

C. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref Bonds

D. Date of Bond Issue 5/13/2015

E. Original Principal Amount of Bonds \$39,065,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$35,245,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020

☒ From Equalized Tax Roll

☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$3,147,648,263.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$10,302,779.82

B. Total Amount of Unpaid Special Taxes Annually \$23,620.01

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Total Number of Delinquent Parcels: 12

B. Total Amount of Taxes Due on Delinquent Parcels: \$42,421.50  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
12/19/2019	2	\$16,347.44
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Thursday, October 29, 2020  
12:17:47PM  
CDIAC #: 2015-1228

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

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(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar	
Title	Vice President	
Firm/ Agency	DTA	
Address	5000 Birch Street, Suite 3000	
City/ State/ Zip	Newport Beach, CA 92660	
Phone Number	(949) 955-1500	Date of Report 10/29/2020
E-Mail	nehal@financedta.com	

**IX. ADDITIONAL COMMENTS:**

Submitted:  
Thursday, October 29, 2020  
12:20:56PM  
CDIAC #: 2016-3033

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 6

B. Project Name 4S Ranch

C. Name/ Title/ Series of Bond Issue 2016 Spec Tax Ref Bonds

D. Date of Bond Issue 11/3/2016

E. Original Principal Amount of Bonds \$29,635,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$26,850,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020

☒ From Equalized Tax Roll

☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$3,147,648,263.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$10,302,779.82

B. Total Amount of Unpaid Special Taxes Annually \$23,620.01

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Total Number of Delinquent Parcels: 12

B. Total Amount of Taxes Due on Delinquent Parcels: \$42,421.50  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
12/19/2019	2	\$16,347.44
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Thursday, October 29, 2020  
12:20:56PM  
CDIAC #: 2016-3033

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar	
Title	Vice President	
Firm/ Agency	DTA	
Address	5000 Birch Street, Suite 3000	
City/ State/ Zip	Newport Beach, CA 92660	
Phone Number	(949) 955-1500	Date of Report 10/29/2020
E-Mail	nehal@financedta.com	

**IX. ADDITIONAL COMMENTS:**

Submitted:  
Tuesday, October 27, 2020  
5:23:30PM  
CDIAC #: 2016-2349

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 8

B. Project Name Black Mountain Ranch Phase II

C. Name/ Title/ Series of Bond Issue 2016 Special Tax Ref Bonds

D. Date of Bond Issue 7/28/2016

E. Original Principal Amount of Bonds \$5,294,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$4,184,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020

☒ From Equalized Tax Roll

☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$249,836,243.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$610,882.16

B. Total Amount of Unpaid Special Taxes Annually \$4,791.22

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Total Number of Delinquent Parcels: 2

B. Total Amount of Taxes Due on Delinquent Parcels: \$4,791.22  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Tuesday, October 27, 2020  
5:23:30PM  
CDIAC #: 2016-2349

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 3000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/27/2020
E-Mail	nehal@financedta.com		

**IX. ADDITIONAL COMMENTS:**

Submitted:  
Tuesday, October 27, 2020  
5:32:04PM  
CDIAC #: 2016-2350

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer	Poway Unified School District CFD No 9
B. Project Name	Portswood
C. Name/ Title/ Series of Bond Issue	2016 Special Tax Refunding Bonds
D. Date of Bond Issue	7/28/2016
E. Original Principal Amount of Bonds	\$1,270,000.00
F. Reserve Fund Minimum Balance Required	Yes <input type="checkbox"/> Amount \$0.00 No <input checked="" type="checkbox"/>

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of:	6/30/2020
A. Principal Amount of Bonds Outstanding	\$1,003,000.00
B. Bond Reserve Fund	\$0.00
C. Capitalized Interest Fund	\$0.00
D. Construction Fund(s)	\$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of:	1/1/2020
	<input checked="" type="checkbox"/> From Equalized Tax Roll
	<input type="checkbox"/> From Appraisal of Property
	<i>(Use only in first year or before annual tax roll billing commences)</i>
B. Total Assessed Value of All Parcels	\$100,982,144.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due <u>Annually</u>	\$174,264.98
B. Total Amount of Unpaid Special Taxes <u>Annually</u>	\$0.00
C. Does this agency participate in the County's Teeter Plan?	N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/30/2020
A. Total Number of Delinquent Parcels:	0
B. Total Amount of Taxes Due on Delinquent Parcels:	\$0.00
<i>(Do not include penalties, penalty interest, etc.)</i>	

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)*

*(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Tuesday, October 27, 2020  
5:32:04PM  
CDIAC #: 2016-2350

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar	
Title	Vice President	
Firm/ Agency	DTA	
Address	5000 Birch Street, Suite 3000	
City/ State/ Zip	Newport Beach, CA 92660	
Phone Number	(949) 955-1500	Date of Report 10/27/2020
E-Mail	nehal@financedta.com	

**IX. ADDITIONAL COMMENTS:**



Submitted:  
Tuesday, October 27, 2020  
5:38:34PM  
CDIAC #: 2016-2365

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

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P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer	Poway Unified School District CFD No 10
B. Project Name	Torrey Highlands – Subarea IV
C. Name/ Title/ Series of Bond Issue	2016 Special Tax Ref Bonds
D. Date of Bond Issue	7/28/2016
E. Original Principal Amount of Bonds	\$34,006,000.00
F. Reserve Fund Minimum Balance Required	Yes <input type="checkbox"/> Amount \$0.00 No <input checked="" type="checkbox"/>

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of:	6/30/2020
A. Principal Amount of Bonds Outstanding	\$29,178,000.00
B. Bond Reserve Fund	\$0.00
C. Capitalized Interest Fund	\$0.00
D. Construction Fund(s)	\$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of:	1/1/2020
	<input checked="" type="checkbox"/> From Equalized Tax Roll
	<input type="checkbox"/> From Appraisal of Property
	<i>(Use only in first year or before annual tax roll billing commences)</i>
B. Total Assessed Value of All Parcels	\$955,799,901.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due <u>Annually</u>	\$2,955,650.40
B. Total Amount of Unpaid Special Taxes <u>Annually</u>	\$11,016.19
C. Does this agency participate in the County's Teeter Plan?	N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/30/2020
A. Total Number of Delinquent Parcels:	8
B. Total Amount of Taxes Due on Delinquent Parcels:	\$18,002.83
<i>(Do not include penalties, penalty interest, etc.)</i>	

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)*

*(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Tuesday, October 27, 2020  
5:38:34PM  
CDIAC #: 2016-2365

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
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P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

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Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 3000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/27/2020
E-Mail	nehal@financedta.com		

**IX. ADDITIONAL COMMENTS:**

Submitted:  
Friday, October 30, 2020  
4:14:39PM  
CDIAC #: 2013-1197

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 12

B. Project Name Black Mtn Ranch Phase II - Southern Village & The Clusters

C. Name/ Title/ Series of Bond Issue 2013 Special Tax Bonds

D. Date of Bond Issue 5/22/2013

E. Original Principal Amount of Bonds \$4,430,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$3,945,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020

☒ From Equalized Tax Roll

☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$678,891,556.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,427,534.32

B. Total Amount of Unpaid Special Taxes Annually \$15,578.70

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Total Number of Delinquent Parcels: 6

B. Total Amount of Taxes Due on Delinquent Parcels: \$15,578.70  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Friday, October 30, 2020  
4:14:39PM  
CDIAC #: 2013-1197

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
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(916) 653-3269 Fax (916) 654-7440

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Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar	
Title	Vice President	
Firm/ Agency	DTA	
Address	5000 Birch Street, Suite 3000	
City/ State/ Zip	Newport Beach, CA 92660	
Phone Number	(949) 955-1500	Date of Report 10/30/2020
E-Mail	nehal@financedta.com	

**IX. ADDITIONAL COMMENTS:**

Submitted:  
Friday, October 30, 2020  
4:16:38PM  
CDIAC #: 2016-2351

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer	Poway Unified School District CFD No 12
B. Project Name	Black Mtn Ranch Phase II - Southern Village & The Clusters
C. Name/ Title/ Series of Bond Issue	2016 Special Tax Ref Bonds
D. Date of Bond Issue	7/28/2016
E. Original Principal Amount of Bonds	\$6,635,000.00
F. Reserve Fund Minimum Balance Required	Yes <input type="checkbox"/> Amount \$0.00 No <input checked="" type="checkbox"/>

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of:	6/30/2020
A. Principal Amount of Bonds Outstanding	\$5,659,000.00
B. Bond Reserve Fund	\$0.00
C. Capitalized Interest Fund	\$0.00
D. Construction Fund(s)	\$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of:	1/1/2020
	<input checked="" type="checkbox"/> From Equalized Tax Roll
	<input type="checkbox"/> From Appraisal of Property
	<i>(Use only in first year or before annual tax roll billing commences)</i>
B. Total Assessed Value of All Parcels	\$678,891,556.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due <u>Annually</u>	\$1,427,534.32
B. Total Amount of Unpaid Special Taxes <u>Annually</u>	\$15,578.70
C. Does this agency participate in the County's Teeter Plan?	N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/30/2020
A. Total Number of Delinquent Parcels:	6
B. Total Amount of Taxes Due on Delinquent Parcels:	\$15,578.70
<i>(Do not include penalties, penalty interest, etc.)</i>	

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)*

*(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Friday, October 30, 2020  
4:16:38PM  
CDIAC #: 2016-2351

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 3000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/30/2020
E-Mail	nehal@financedta.com		

**IX. ADDITIONAL COMMENTS:**

Submitted:  
Friday, October 30, 2020  
4:25:06PM  
CDIAC #: 2013-1198

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 13

B. Project Name The Lakes

C. Name/ Title/ Series of Bond Issue 2013 Spec Tax Bonds

D. Date of Bond Issue 5/22/2013

E. Original Principal Amount of Bonds \$5,375,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$5,100,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020

☒ From Equalized Tax Roll

☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$491,833,826.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$1,340,627.74

B. Total Amount of Unpaid Special Taxes Annually \$16,701.96

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Total Number of Delinquent Parcels: 7

B. Total Amount of Taxes Due on Delinquent Parcels: \$21,035.96  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
12/19/2019	1	\$6,147.62
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Friday, October 30, 2020  
4:25:06PM  
CDIAC #: 2013-1198

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
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Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 3000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/30/2020
E-Mail	nehal@financedta.com		

**IX. ADDITIONAL COMMENTS:**



Submitted:  
Friday, October 30, 2020  
4:29:12PM  
CDIAC #: 2015-0752

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
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For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Poway Unified School District CFD No 14

B. Project Name Del Sur

C. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref Bonds

D. Date of Bond Issue 3/26/2015

E. Original Principal Amount of Bonds \$44,630,000.00

F. Reserve Fund Minimum Balance Required Yes ☐ Amount \$0.00 No ☒

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$39,990,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 1/1/2020

☒ From Equalized Tax Roll

☐ From Appraisal of Property  
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$980,962,749.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$4,443,691.88

B. Total Amount of Unpaid Special Taxes Annually \$16,723.54

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2020

A. Total Number of Delinquent Parcels: 7

B. Total Amount of Taxes Due on Delinquent Parcels: \$16,723.54  
(Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Friday, October 30, 2020  
4:29:12PM  
CDIAC #: 2015-0752

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
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Fiscal Year _____

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Nehal Thumar	
Title	Vice President	
Firm/ Agency	DTA	
Address	5000 Birch Street, Suite 3000	
City/ State/ Zip	Newport Beach, CA 92660	
Phone Number	(949) 955-1500	Date of Report 10/30/2020
E-Mail	nehal@financedta.com	

**IX. ADDITIONAL COMMENTS:**

## **APPENDIX F**

Poway Unified School District  
Public Financing Authority  
2014 Special Tax Revenue Bonds  
Fiscal Year 2019-2020  
Continuing Disclosure Annual Report



**ADDITIONAL DISTRICT  
INFORMATION**

**POWAY UNIFIED SCHOOL DISTRICT  
PUBLIC FINANCING AUTHORITY  
SPECIAL TAX REVENUE BONDS, SERIES 2014  
ADDITIONAL DISTRICT INFORMATION**

**TABLE 1**

<b>CFD No.</b>	<b>Other Debt Service Obligations Due in Bond Year 2020 [1]</b>	<b>Administrative Expense Budget</b>	<b>Anticipated Special Tax Delinquencies</b>	<b>Net Surplus Available Special Taxes</b>	<b>FY 2020-2021 Special Tax Levy</b>
CFD No. 2	\$854,088	\$60,000	\$18,782	\$934,189	\$1,867,059
CFD No. 4	\$1,204,695	\$89,157	\$53,075	\$379,404	\$1,726,331
CFD No. 6 [2]	\$7,638,061	\$57,130	\$145,148	\$2,655,064	\$10,495,403
Improvement Area B of CFD No. 8	\$520,600	\$46,379	\$14,751	\$41,369	\$623,099
CFD No. 9	\$125,877	\$38,649	\$1,407	\$11,816	\$177,750
CFD No. 10	\$2,427,702	\$36,420	\$36,182	\$511,790	\$3,012,094
CFD No. 12	\$690,968	\$50,989	\$47,173	\$696,074	\$1,485,204
CFD No. 13	\$315,688	\$38,047	\$26,659	\$1,179,009	\$1,559,402
CFD No. 14	\$3,142,750	\$67,293	\$71,676	\$1,250,842	\$4,532,561
CFD No. 15	\$0	\$87,874	\$0	\$2,497,759	\$2,585,633
<b>Total</b>	<b>\$16,920,428</b>	<b>\$571,938</b>	<b>\$414,853</b>	<b>\$10,157,316</b>	<b>\$28,064,536</b>

[1] Reflects bond calls through September 2, 2020.

[2] Includes Series 2020 Special Tax Refunding Bonds issued September 30, 2020.

**POWAY UNIFIED SCHOOL DISTRICT**  
**PUBLIC FINANCING AUTHORITY**  
**SPECIAL TAX REVENUE BONDS, SERIES 2014**  
**ADDITIONAL DISTRICT INFORMATION**  
**PRINCIPAL AMOUNT OF BONDS OUTSTANDING**

TABLE 2

<b>Bond Series</b>	<b>Bonds Outstanding as of 1/1/2021</b>
CFD No. 2 Special Tax Refunding Bonds, Series 2015C	\$6,125,000
CFD No. 4 Special Tax Revenue Bonds, Series 2013B	\$7,405,000
CFD No. 4 Special Tax Refunding Bonds, Series 2016A	\$6,808,000
CFD No. 6 Special Tax Bonds, Series 2015	\$34,315,000
CFD No. 6 Special Tax Refunding Bonds, Series 2016	\$25,915,000
CFD No. 6 Special Tax Refunding Bonds, Series 2020	\$29,920,000
Improvement Area B of CFD No. 8 Special Tax Refunding Bonds, Series 2016A	\$3,775,000
CFD No. 9 Special Tax Refunding Bonds, Series 2016A	\$904,000
CFD No. 10 Special Tax Refunding Bonds, Series 2016A	\$27,419,000
CFD No. 12 Special Tax Revenue Bonds, Series 2013B	\$3,920,000
CFD No. 12 Special Tax Refunding Bonds, Series 2016A	\$5,318,000
CFD No. 13 Special Tax Revenue Bonds, Series 2013B	\$5,030,000
CFD No. 14 Special Tax Refunding Bonds, Series 2015A	\$38,880,000
CFD No. 15 Special Tax Bonds, Series 2014	\$39,070,000
<b>Total</b>	<b>\$234,804,000</b>



[www.FinanceDTA.com](http://www.FinanceDTA.com)

5000 BIRCH STREET, SUITE 3000  
NEWPORT BEACH, CA 92660  
PHONE: (800) 969-4DTA

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds