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**FISCAL YEAR 2020-2021
CONTINUING DISCLOSURE
ANNUAL REPORT**

\$40,000,000

POWAY UNIFIED SCHOOL DISTRICT

PUBLIC FINANCING AUTHORITY

2014 SPECIAL TAX REVENUE BONDS

JANUARY 31, 2022

**Public Finance
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FISCAL YEAR 2020-2021 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

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
INTRODUCTION.....	1
A. Audited Financial Statements of the Authority.....	1
B. Bond Information.....	1
I Principal Amount of Outstanding Bonds.....	1
II Bond Fund Balance	2
III Reserve Fund Balance/Reserve Requirement/ Project Fund Balance.....	2
C. District Information.....	2
I Fund Balances.....	2
II Estimated Assessed Value-To-Lien Ratios By Land Use/Debt Service Schedule.....	2
III Special Tax Levy.....	3
IV Foreclosure Proceedings.....	3
V Top Taxpayers (Greater Than 5% Of Total Special Tax Levy)	4
VI Special Tax Delinquencies	5
VII Special Tax Delinquencies (Top Taxpayers).....	5
VIII California Debt and Investment Advisory Commission Fiscal Status Reports	5
IX Changes to the Rates and Method of Apportionment.....	6
X Additional Bond Information.....	6

APPENDICES

APPENDIX A	FUND AND ACCOUNT BALANCES – JOINT ACQUISITION AGREEMENT
APPENDIX B	ESTIMATED ASSESSED VALUE-TO- LIEN RATIOS
APPENDIX C	DEBT SERVICE SCHEDULES

APPENDIX D	SPECIAL TAX DELINQUENCIES
APPENDIX E	CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION FISCAL STATUS REPORTS
APPENDIX F	ADDITIONAL DISTRICT INFORMATION

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, 2021 (i.e., Fiscal Year 2020-2021), 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 2020-2021 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, 2022 was \$38,500,000.

- 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, 2022.

Table 1: Fund Balances

Fund/Account	Balance as of January 1, 2022
Bond Fund	\$254
Bond Redemption Account	\$5,146

- 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, 2022 was \$3,979,881. 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, 2022 was \$0.

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 2020-2021, the Special Tax was levied at 100% of the Assigned Special Tax rates for Developed Property.¹ 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. Foreclosure Counsel continues to pursue foreclosure against the owners of the two parcels. In addition, CFD No. 6 is in the process of initiating foreclosure proceedings upon one (1) parcel that is delinquent in excess of \$5,000 for Fiscal Year 2020-2021 and prior year Special Taxes. The School District's foreclosure counsel mailed a final demand letter in November 2021 to the delinquent property owner.

CFD No. 13 is in the process of initiating foreclosure proceedings upon three (3) parcels that are delinquent in excess of \$5,000 for Fiscal Year 2020-2021 and prior Year Special Taxes. The School District's foreclosure counsel mailed final demand letters in November 2021 to the three delinquent property owners.

CFD No. 14 initiated foreclosure proceedings upon one (1) parcel that was delinquent in excess of four (4) semi-annual installments. The School District

¹ 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.

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 2022, the property owner remains current on all required monthly payments.

CFD No. 15 is in the process of initiating foreclosure proceedings upon one (1) parcel that is delinquent in excess of four (4) semi-annual installments. The School District's foreclosure counsel mailed a final demand letter in November 2021 to the delinquent property owner.

CFDs Nos. 2, 4, 9, 10, 12, 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 2021-2022 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 ¹	
	Amount	Percentage	Amount	Percentage
M S Rialto the Lakes CA LLC	\$90,704.78	5.70%	\$22,113,045	3.51%
Individual Taxpayers	\$1,499,883.10	94.30%	\$607,200,246	96.49%
Total	\$1,590,587.88	100.00%	\$629,313,291	100.00%

Notes:

1. As of January 1, 2021 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 2020-2021 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 2020, 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.

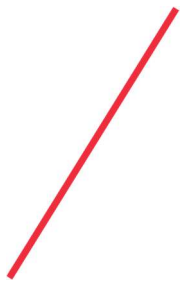
X With respect to each applicable Community Facilities District, the following information:

- 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 2020-2021
Continuing Disclosure Annual Report



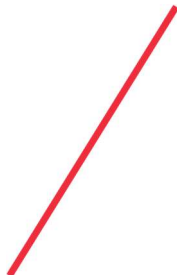
FUND AND ACCOUNT BALANCES – JOINT ACQUISITION AGREEMENT

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

Fund or Account	Balance as of 1/1/2022
<i>Joint Acquisition Agreement</i>	
Net Available Special Tax Revenue Fund	\$8,249,546
Coverage Stabilization Fund	\$3,644,654
CFD No. 2 Special Tax Revenue Fund	\$0
CFD No. 2 Administrative Expense Fund	\$0
CFD No. 2 Surplus Fund	\$3,655,238
CFD No. 4 Special Tax Revenue Fund	\$2
CFD No. 4 Administrative Expense Fund	\$0
CFD No. 4 Surplus Fund	\$1,521,530
CFD No. 6 Special Tax Revenue Fund	\$11
CFD No. 6 Administrative Expense Fund	\$0
CFD No. 6 Surplus Fund	\$12,919,773
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	\$282,433
CFD No. 9 Special Tax Revenue Fund	\$0
CFD No. 9 Administrative Expense Fund	\$0
CFD No. 9 Surplus Fund	\$72,328
CFD No. 10 Special Tax Revenue Fund	\$2
CFD No. 10 Administrative Expense Fund	\$0
CFD No. 10 Surplus Fund	\$2,758,509
CFD No. 12 Special Tax Revenue Fund	\$3
CFD No. 12 Administrative Expense Fund	\$0
CFD No. 12 Surplus Fund	\$2,088,201
CFD No. 13 Special Tax Revenue Fund	\$0
CFD No. 13 Administrative Expense Fund	\$0
CFD No. 13 Surplus Fund	\$2,053,519
CFD No. 14 Special Tax Revenue Fund	\$5
CFD No. 14 Administrative Expense Fund	\$0
CFD No. 14 Surplus Fund	\$4,691,528
CFD No. 15 Special Tax Revenue Fund	\$816,294
CFD No. 15 Administrative Expense Fund	\$121,522
CFD No. 15 Surplus Fund	\$7,970,992

APPENDIX B

Poway Unified School District
Public Financing Authority
2014 Special Tax Revenue Bonds
Fiscal Year 2020-2021
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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 2 FY 2021-2022 Levy	Poway USD CFD No. 2 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Detached Unit)	654	\$1,904,397	\$5,530,000	\$3,472,549	\$9,002,549	\$687,161,145	76.33
Total	654	\$1,904,397	\$5,530,000	\$3,472,549	\$9,002,549	\$687,161,145	76.33

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

[2] As of September 2, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 4, FY 2021-2022 Levy	Poway USD CFD No. 4 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Production Unit < 1,500 SF)	28	\$10,517	\$80,036	\$8,888	\$88,924	\$15,290,113	171.95
Tax Class 2 (Production Unit 1,500 - 2,249 SF)	118	\$89,739	\$682,938	\$75,840	\$758,778	\$104,445,588	137.65
Tax Class 3 (Production Unit 2,250 - 2,749 SF)	53	\$58,400	\$444,443	\$49,355	\$493,798	\$65,079,868	131.79
Tax Class 4 (Production Unit 2,750 - 3,149 SF)	98	\$108,051	\$822,299	\$91,316	\$913,615	\$125,142,417	136.98
Tax Class 5 (Production Unit 3,150 - 3,749 SF)	85	\$93,568	\$712,081	\$79,076	\$791,157	\$115,271,518	145.70
Tax Class 6 (Production Unit 3,750 - 4,049 SF)	97	\$111,660	\$849,767	\$94,366	\$944,133	\$128,844,134	136.47
Tax Class 7 (Production Unit 4,050 - 4,499 SF)	39	\$51,279	\$390,252	\$43,337	\$433,589	\$52,018,410	119.97
Tax Class 8 (Production Unit 4,500 - 4,999 SF)	54	\$92,201	\$701,678	\$77,921	\$779,598	\$87,675,142	112.46
Tax Class 9 (Production Unit 5,000 - 5,499 SF)	24	\$49,566	\$377,211	\$41,889	\$419,100	\$55,768,084	133.07
Tax Class 10 (Production Unit 5,500 - 5,999 SF)	20	\$44,508	\$338,718	\$37,614	\$376,332	\$48,675,120	129.34
Tax Class 13 (Custom Unit)	279	\$1,058,379	\$8,054,578	\$894,454	\$8,949,032	\$868,395,013	97.04
Total	895	\$1,767,868	\$13,454,000	\$1,494,055	\$14,948,055	\$1,666,605,407	111.49

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

[2] As of September 2, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 6 FY 2021-2022 Levy	Poway USD CFD No. 6 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Detached Unit)	2,948	\$9,541,913	\$76,374,541	\$9,043,740	\$85,418,281	\$2,674,067,859	31.31
Tax Class 2 (Attached Unit)	763	\$1,138,847	\$9,115,459	\$1,079,389	\$10,194,848	\$391,533,368	38.41
Total	3,711	\$10,680,760	\$85,490,000	\$10,123,129	\$95,613,129	\$3,065,601,227	32.06

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

[2] As of September 30, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 8, IA B, FY 2020-2021 Levy	Poway USD CFD No. 8, IA B Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Detached Unit)	188	\$635,560	\$3,345,000	\$170,731	\$3,515,731	\$258,108,238	73.42

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

[2] As of September 2, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 9 FY 2021-2022 Levy	Poway USD CFD No. 9 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Developed Unit)	63	\$181,304	\$800,000	\$38,971	\$838,971	\$106,537,892	126.99

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

[2] As of September 2, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 10, FY 2021-2022 Levy	Poway USD CFD No. 10 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Zone 1 - Detached Unit)	915	\$2,534,461	\$21,116,186	\$1,607,129	\$22,723,315	\$788,658,918	34.71
Tax Class 2 (Zone 1 - Attached Unit)	83	\$94,748	\$789,403	\$60,081	\$849,484	\$39,232,889	46.18
Tax Class 4 (Zone 2 - Attached Unit)	274	\$428,417	\$3,569,411	\$271,664	\$3,841,074	\$147,298,619	38.35
Total	1,272	\$3,057,626	\$25,475,000	\$1,938,874	\$27,413,874	\$975,190,426	35.57

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

[2] As of September 2, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 12, FY 2021-2022 Levy	Poway USD CFD No. 12 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Detached Unit > 3,750 SF)	224	\$837,832	\$4,885,342	\$1,469,247	\$6,354,589	\$425,082,794	66.89
Tax Class 2 (Detached Unit 3,501 - 3,750 SF)	61	\$185,645	\$1,082,483	\$325,553	\$1,408,036	\$69,731,672	49.52
Tax Class 3 (Detached Unit 3,251 - 3,500 SF)	25	\$71,004	\$414,018	\$124,514	\$538,532	\$27,762,481	51.55
Tax Class 4 (Detached Unit 3,001 - 3,250 SF)	79	\$208,349	\$1,214,870	\$365,367	\$1,580,237	\$82,113,597	51.96
Tax Class 5 (Detached Unit 2,751 - 3,000 SF)	46	\$117,968	\$687,863	\$206,872	\$894,736	\$47,385,764	52.96
Tax Class 6 (Detached Unit 2,501 - 2,750 SF)	44	\$90,967	\$530,424	\$159,523	\$689,946	\$41,820,455	60.61
Total	479	\$1,511,766	\$8,815,000	\$2,651,077	\$11,466,077	\$693,896,763	60.52

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

[2] As of September 2, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 13 FY 2021-2022 Levy	Poway USD CFD No. 13 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (≤ 3,999 SF)	127	\$406,752	\$1,265,834	\$1,108,347	\$2,374,182	\$163,043,853	68.67
Tax Class 2 (4,000 - 4,300 SF)	25	\$99,874	\$310,812	\$272,143	\$582,955	\$39,728,544	68.15
Tax Class 3 (4,301 - 4,600 SF)	34	\$138,008	\$429,488	\$376,054	\$805,542	\$55,128,293	68.44
Tax Class 4 (4,601 - 4,900 SF)	34	\$153,216	\$476,818	\$417,496	\$894,314	\$59,795,758	66.86
Tax Class 5 (4,901 - 5,200 SF)	49	\$244,897	\$762,132	\$667,313	\$1,429,444	\$93,727,681	65.57
Tax Class 6 (> 5,200 SF)	82	\$414,428	\$1,289,723	\$1,129,264	\$2,418,987	\$165,056,488	68.23
Tax Class 7 (Detached Unit 2,251 - 2,500 SF)	30	\$133,414	\$415,193	\$363,537	\$778,730	\$52,832,674	NA
Total	381	\$1,590,588	\$4,950,000	\$4,334,154	\$9,284,154	\$629,313,291	67.78

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

[2] As of September 2, 2021. Allocated based on Fiscal Year 2021-2022 levy.

[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

[4] Fiscal Year 2021-2022 assessed value information as of January 1, 2021 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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 14 FY 2021-2022 Levy	Poway USD CFD No. 14 Bonds Outstanding [2]	Estimated Share of Authority Bonds Outstanding [3]	Total Bonds Outstanding	Assessed Value [4]	Estimated Assessed Value-to-Lien Ratio [5]
Tax Class 1 (Detached Unit < 1,800 SF)	77	\$223,423	\$1,820,215	\$231,905	\$2,052,119	\$55,356,173	26.98
Tax Class 2 (Detached Unit 1,800 - 2,000 SF)	153	\$496,064	\$4,041,403	\$514,896	\$4,556,299	\$113,879,867	24.99
Tax Class 3 (Detached Unit 2,001 - 2,200 SF)	70	\$266,267	\$2,169,260	\$276,375	\$2,445,635	\$54,104,243	22.12
Tax Class 4 (Detached Unit 2,201 - 2,400 SF)	55	\$210,674	\$1,716,349	\$218,672	\$1,935,021	\$43,702,998	22.59
Tax Class 5 (Detached Unit 2,401 - 2,600SF)	111	\$414,435	\$3,376,380	\$430,169	\$3,806,549	\$96,897,122	25.46
Tax Class 6 (Detached Unit 2,601 - 2,800 SF)	83	\$334,024	\$2,721,277	\$346,705	\$3,067,982	\$78,562,792	25.61
Tax Class 7 (Detached Unit 2,801 - 3,000 SF)	96	\$413,936	\$3,372,314	\$429,651	\$3,801,965	\$91,741,142	24.13
Tax Class 8 (Detached Unit 3,001 - 3,200 SF)	114	\$542,159	\$4,416,935	\$562,741	\$4,979,676	\$111,522,064	22.40
Tax Class 9 (Detached Unit 3,201 - 3,450 SF)	77	\$431,310	\$3,513,856	\$447,684	\$3,961,540	\$89,236,830	22.53
Tax Class 10 (Detached Unit > 3,450 SF)	123	\$706,510	\$5,755,894	\$733,331	\$6,489,225	\$141,973,120	21.88
Tax Class 11 (Attached Unit < 1,900 SF)	65	\$179,163	\$1,459,634	\$185,965	\$1,645,599	\$41,497,094	25.22
Tax Class 12 (Attached Unit 1,900 - 2,100 SF)	10	\$29,345	\$239,068	\$30,459	\$269,526	\$7,642,698	28.36
Tax Class 13 (Attached Unit > 2,100 SF)	110	\$375,897	\$3,062,414	\$390,168	\$3,452,581	\$80,369,942	23.28
Total	1,144	\$4,623,208	\$37,665,000	\$4,798,719	\$42,463,719	\$1,006,486,085	23.70

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[3] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

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[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

Tax Class / (Land Use) [1]	Number of Units	Poway USD CFD No. 15 FY 2021-2022 Levy	Estimated Share of Authority Bonds Outstanding [2]	Assessed Value [3]	Estimated Assessed Value-to-Lien Ratio [4]
Tax Class 3 (Detached Unit 1,751 - 1,950 SF)	35	\$84,544	\$298,985	\$29,901,535	100.01
Tax Class 4 (Detached Unit 1,951 - 2,150 SF)	17	\$45,800	\$161,970	\$14,693,710	90.72
Tax Class 5 (Detached Unit 2,151 - 2,350 SF)	59	\$166,300	\$588,109	\$55,120,414	93.72
Tax Class 6 (Detached Unit 2,351 - 2,550 SF)	102	\$302,650	\$1,070,305	\$98,398,416	91.93
Tax Class 7 (Detached Unit 2,551 - 2,750 SF)	56	\$176,135	\$622,890	\$56,746,326	91.10
Tax Class 8 (Detached Unit 2,751 - 2,950 SF)	69	\$224,344	\$793,380	\$68,417,084	86.23
Tax Class 9 (Detached Unit 2,951 - 3,150 SF)	72	\$246,821	\$872,867	\$76,955,319	88.16
Tax Class 10 (Detached Unit 3,151 - 3,350 SF)	29	\$103,117	\$364,667	\$33,221,477	91.10
Tax Class 11 (Detached Unit 3,351 - 3,550 SF)	7	\$25,323	\$89,552	\$9,176,998	102.48
Tax Class 13 (Detached Unit 3,751 - 3,950 SF)	60	\$229,828	\$812,775	\$85,744,703	105.50
Tax Class 14 (Detached Unit 3,951 - 4,150 SF)	5	\$19,853	\$70,210	\$7,726,291	110.04
Tax Class 15 (Detached Unit > 4,150 SF)	134	\$555,633	\$1,964,965	\$224,479,284	114.24
Tax Class 18 (Attached Unit 1,351 - 1,500 SF)	2	\$4,438	\$15,696	\$1,476,033	94.04
Tax Class 19 (Attached Unit 1,501 - 1,650 SF)	62	\$134,981	\$477,353	\$40,210,039	84.24
Tax Class 20 (Attached Unit 1,651 - 1,800 SF)	21	\$50,491	\$178,558	\$14,658,708	82.09
Tax Class 21 (Attached Unit > 1,800 SF)	125	\$309,764	\$1,095,461	\$106,434,486	97.16
Total	855	\$2,680,021	\$9,477,741	\$923,360,823	97.42

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

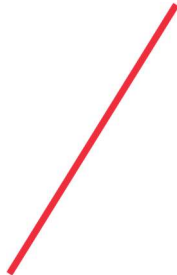
[2] Total based on percentage of Net Available Special Tax Revenues Projected in Fiscal Year 2021-2022. Allocated based on Fiscal Year 2021-2022 levy.

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[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 2020-2021
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 SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
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
Total	\$5,530,000.00	\$911,900.00	\$6,441,900.00	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
SERIES 2013 SPECIAL TAX BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$130,000.00	\$335,968.75	\$465,968.75	\$7,130,000.00
2023	\$155,000.00	\$332,068.75	\$487,068.75	\$6,975,000.00
2024	\$190,000.00	\$327,225.00	\$517,225.00	\$6,785,000.00
2025	\$220,000.00	\$321,050.00	\$541,050.00	\$6,565,000.00
2026	\$255,000.00	\$313,625.00	\$568,625.00	\$6,310,000.00
2027	\$290,000.00	\$304,700.00	\$594,700.00	\$6,020,000.00
2028	\$305,000.00	\$294,187.50	\$599,187.50	\$5,715,000.00
2029	\$300,000.00	\$282,750.00	\$582,750.00	\$5,415,000.00
2030	\$300,000.00	\$270,750.00	\$570,750.00	\$5,115,000.00
2031	\$335,000.00	\$255,750.00	\$590,750.00	\$4,780,000.00
2032	\$350,000.00	\$239,000.00	\$589,000.00	\$4,430,000.00
2033	\$365,000.00	\$221,500.00	\$586,500.00	\$4,065,000.00
2034	\$380,000.00	\$203,250.00	\$583,250.00	\$3,685,000.00
2035	\$400,000.00	\$184,250.00	\$584,250.00	\$3,285,000.00
2036	\$415,000.00	\$164,250.00	\$579,250.00	\$2,870,000.00
2037	\$435,000.00	\$143,500.00	\$578,500.00	\$2,435,000.00
2038	\$450,000.00	\$121,750.00	\$571,750.00	\$1,985,000.00
2039	\$470,000.00	\$99,250.00	\$569,250.00	\$1,515,000.00
2040	\$490,000.00	\$75,750.00	\$565,750.00	\$1,025,000.00
2041	\$495,000.00	\$51,250.00	\$546,250.00	\$530,000.00
2042	\$530,000.00	\$26,500.00	\$556,500.00	\$0.00
Total	\$7,260,000.00	\$4,568,325.00	\$11,828,325.00	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 4
SERIES 2016 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$620,000.00	\$144,320.20	\$764,320.20	\$5,574,000.00
2023	\$634,000.00	\$129,874.20	\$763,874.20	\$4,940,000.00
2024	\$649,000.00	\$115,102.00	\$764,102.00	\$4,291,000.00
2025	\$670,000.00	\$99,980.30	\$769,980.30	\$3,621,000.00
2026	\$685,000.00	\$84,369.30	\$769,369.30	\$2,936,000.00
2027	\$701,000.00	\$68,408.80	\$769,408.80	\$2,235,000.00
2028	\$708,000.00	\$52,075.50	\$760,075.50	\$1,527,000.00
2029	\$699,000.00	\$35,579.10	\$734,579.10	\$828,000.00
2030	\$702,000.00	\$19,292.40	\$721,292.40	\$126,000.00
2031	\$126,000.00	\$2,935.80	\$128,935.80	\$0.00
Total	\$6,194,000.00	\$751,937.60	\$6,945,937.60	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 6
SERIES 2015 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$1,045,000.00	\$1,644,850.00	\$2,689,850.00	\$32,235,000.00
2023	\$1,145,000.00	\$1,592,600.00	\$2,737,600.00	\$31,090,000.00
2024	\$1,255,000.00	\$1,535,350.00	\$2,790,350.00	\$29,835,000.00
2025	\$1,385,000.00	\$1,472,600.00	\$2,857,600.00	\$28,450,000.00
2026	\$1,500,000.00	\$1,403,350.00	\$2,903,350.00	\$26,950,000.00
2027	\$1,640,000.00	\$1,328,350.00	\$2,968,350.00	\$25,310,000.00
2028	\$1,785,000.00	\$1,246,350.00	\$3,031,350.00	\$23,525,000.00
2029	\$1,915,000.00	\$1,157,100.00	\$3,072,100.00	\$21,610,000.00
2030	\$2,070,000.00	\$1,061,350.00	\$3,131,350.00	\$19,540,000.00
2031	\$2,225,000.00	\$957,850.00	\$3,182,850.00	\$17,315,000.00
2032	\$2,405,000.00	\$846,600.00	\$3,251,600.00	\$14,910,000.00
2033	\$2,995,000.00	\$726,350.00	\$3,721,350.00	\$11,915,000.00
2034	\$4,830,000.00	\$576,600.00	\$5,406,600.00	\$7,085,000.00
2035	\$5,170,000.00	\$335,100.00	\$5,505,100.00	\$1,915,000.00
2036	\$1,915,000.00	\$76,600.00	\$1,991,600.00	\$0.00
Total	\$33,280,000.00	\$15,961,000.00	\$49,241,000.00	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 6
SERIES 2016 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$1,040,000.00	\$1,138,750.00	\$2,178,750.00	\$23,835,000.00
2023	\$1,130,000.00	\$1,097,150.00	\$2,227,150.00	\$22,705,000.00
2024	\$1,220,000.00	\$1,051,950.00	\$2,271,950.00	\$21,485,000.00
2025	\$1,325,000.00	\$990,950.00	\$2,315,950.00	\$20,160,000.00
2026	\$1,440,000.00	\$924,700.00	\$2,364,700.00	\$18,720,000.00
2027	\$1,560,000.00	\$852,700.00	\$2,412,700.00	\$17,160,000.00
2028	\$1,685,000.00	\$774,700.00	\$2,459,700.00	\$15,475,000.00
2029	\$1,820,000.00	\$690,450.00	\$2,510,450.00	\$13,655,000.00
2030	\$1,910,000.00	\$635,850.00	\$2,545,850.00	\$11,745,000.00
2031	\$2,040,000.00	\$540,350.00	\$2,580,350.00	\$9,705,000.00
2032	\$2,185,000.00	\$438,350.00	\$2,623,350.00	\$7,520,000.00
2033	\$2,340,000.00	\$329,100.00	\$2,669,100.00	\$5,180,000.00
2034	\$2,500,000.00	\$212,100.00	\$2,712,100.00	\$2,680,000.00
2035	\$2,680,000.00	\$87,100.00	\$2,767,100.00	\$0.00
Total	\$24,875,000.00	\$9,764,200.00	\$34,639,200.00	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 6
SERIES 2020 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$2,500,000.00	\$388,601.70	\$2,888,601.70	\$24,835,000.00
2023	\$2,555,000.00	\$375,526.70	\$2,930,526.70	\$22,280,000.00
2024	\$2,605,000.00	\$355,316.65	\$2,960,316.65	\$19,675,000.00
2025	\$2,670,000.00	\$331,298.55	\$3,001,298.55	\$17,005,000.00
2026	\$2,730,000.00	\$302,142.15	\$3,032,142.15	\$14,275,000.00
2027	\$2,800,000.00	\$265,068.75	\$3,065,068.75	\$11,475,000.00
2028	\$2,885,000.00	\$221,164.75	\$3,106,164.75	\$8,590,000.00
2029	\$2,970,000.00	\$169,782.90	\$3,139,782.90	\$5,620,000.00
2030	\$3,035,000.00	\$113,917.20	\$3,148,917.20	\$2,585,000.00
2031	\$2,585,000.00	\$53,793.85	\$2,638,793.85	\$0.00
Total	\$27,335,000.00	\$2,576,613.20	\$29,911,613.20	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 8, IA B
SERIES 2016 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
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
Total	\$3,345,000.00	\$315,696.00	\$3,660,696.00	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 9
SERIES 2016 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
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
Total	\$800,000.00	\$75,673.40	\$875,673.40	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 10
SERIES 2016 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$1,899,000.00	\$565,545.00	\$2,464,545.00	\$23,576,000.00
2023	\$1,991,000.00	\$523,387.20	\$2,514,387.20	\$21,585,000.00
2024	\$2,086,000.00	\$479,187.00	\$2,565,187.00	\$19,499,000.00
2025	\$2,184,000.00	\$432,877.80	\$2,616,877.80	\$17,315,000.00
2026	\$2,276,000.00	\$384,393.00	\$2,660,393.00	\$15,039,000.00
2027	\$2,380,000.00	\$333,865.80	\$2,713,865.80	\$12,659,000.00
2028	\$2,489,000.00	\$281,029.80	\$2,770,029.80	\$10,170,000.00
2029	\$2,571,000.00	\$225,774.00	\$2,796,774.00	\$7,599,000.00
2030	\$2,686,000.00	\$168,697.80	\$2,854,697.80	\$4,913,000.00
2031	\$2,800,000.00	\$109,068.60	\$2,909,068.60	\$2,113,000.00
2032	\$2,113,000.00	\$46,908.60	\$2,159,908.60	\$0.00
Total	\$25,475,000.00	\$3,550,734.60	\$29,025,734.60	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 12
SERIES 2013 SPECIAL TAX BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$40,000.00	\$186,181.25	\$226,181.25	\$3,825,000.00
2023	\$45,000.00	\$184,981.25	\$229,981.25	\$3,780,000.00
2024	\$50,000.00	\$183,575.00	\$233,575.00	\$3,730,000.00
2025	\$55,000.00	\$181,950.00	\$236,950.00	\$3,675,000.00
2026	\$65,000.00	\$180,093.75	\$245,093.75	\$3,610,000.00
2027	\$65,000.00	\$177,818.75	\$242,818.75	\$3,545,000.00
2028	\$75,000.00	\$175,462.50	\$250,462.50	\$3,470,000.00
2029	\$85,000.00	\$172,650.00	\$257,650.00	\$3,385,000.00
2030	\$95,000.00	\$169,250.00	\$264,250.00	\$3,290,000.00
2031	\$105,000.00	\$164,500.00	\$269,500.00	\$3,185,000.00
2032	\$115,000.00	\$159,250.00	\$274,250.00	\$3,070,000.00
2033	\$125,000.00	\$153,500.00	\$278,500.00	\$2,945,000.00
2034	\$140,000.00	\$147,250.00	\$287,250.00	\$2,805,000.00
2035	\$150,000.00	\$140,250.00	\$290,250.00	\$2,655,000.00
2036	\$165,000.00	\$132,750.00	\$297,750.00	\$2,490,000.00
2037	\$180,000.00	\$124,500.00	\$304,500.00	\$2,310,000.00
2038	\$195,000.00	\$115,500.00	\$310,500.00	\$2,115,000.00
2039	\$205,000.00	\$105,750.00	\$310,750.00	\$1,910,000.00
2040	\$215,000.00	\$95,500.00	\$310,500.00	\$1,695,000.00
2041	\$830,000.00	\$84,750.00	\$914,750.00	\$865,000.00
2042	\$865,000.00	\$43,250.00	\$908,250.00	\$0.00
Total	\$3,865,000.00	\$3,078,712.50	\$6,943,712.50	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 12
SERIES 2016 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$375,000.00	\$106,425.00	\$481,425.00	\$4,575,000.00
2023	\$393,000.00	\$98,362.50	\$491,362.50	\$4,182,000.00
2024	\$411,000.00	\$89,913.00	\$500,913.00	\$3,771,000.00
2025	\$430,000.00	\$81,076.50	\$511,076.50	\$3,341,000.00
2026	\$450,000.00	\$71,831.50	\$521,831.50	\$2,891,000.00
2027	\$465,000.00	\$62,156.50	\$527,156.50	\$2,426,000.00
2028	\$485,000.00	\$52,159.00	\$537,159.00	\$1,941,000.00
2029	\$502,000.00	\$41,731.50	\$543,731.50	\$1,439,000.00
2030	\$524,000.00	\$30,938.50	\$554,938.50	\$915,000.00
2031	\$537,000.00	\$19,672.50	\$556,672.50	\$378,000.00
2032	\$378,000.00	\$8,127.00	\$386,127.00	\$0.00
Total	\$4,950,000.00	\$662,393.50	\$5,612,393.50	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 13
SERIES 2013 SPECIAL TAX BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
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
Total	\$4,950,000.00	\$3,346,062.50	\$8,296,062.50	N/A

**POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 14
SERIES 2015 SPECIAL TAX REFUNDING BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

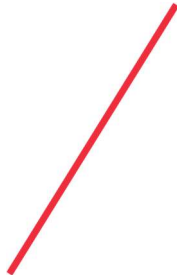
Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
2022	\$1,330,000.00	\$1,867,000.00	\$3,197,000.00	\$36,335,000.00
2023	\$1,465,000.00	\$1,800,500.00	\$3,265,500.00	\$34,870,000.00
2024	\$1,595,000.00	\$1,727,250.00	\$3,322,250.00	\$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
Total	\$37,665,000.00	\$17,588,250.00	\$55,253,250.00	N/A

**POWAY UNIFIED SCHOOL DISTRICT
PUBLIC FINANCING AUTHORITY
SERIES 2014 SPECIAL TAX REVENUE BONDS
DEBT SERVICE SCHEDULE (AS OF SEPTEMBER 2021)**

Bond Year Ending 9/1	Principal Amount/ Sinking Fund Payment	Interest Payment	Debt Service Payment	Remaining Principal (as of 9/2)
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
Total	\$38,500,000.00	\$25,894,187.50	\$64,394,187.50	N/A

APPENDIX D

Poway Unified School District
Public Financing Authority
2014 Special Tax Revenue Bonds
Fiscal Year 2020-2021
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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2020-2021	\$1,867,059	13	\$1,841,601	\$25,458	1.36%	4	\$8,531	0.46%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2019-2020	\$1,685,472	21	\$1,661,654	\$23,818	1.41%	2	\$1,058	0.06%
2020-2021	\$1,726,331	30	\$1,688,868	\$37,463	2.17%	14	\$14,157	0.82%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
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%	4	\$10,448	0.10%
2019-2020	\$10,302,780	33	\$10,249,363	\$53,417	0.52%	5	\$12,358	0.12%
2020-2021	\$10,495,403	57	\$10,398,642	\$96,761	0.92%	25	\$41,950	0.40%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2019-2020	\$610,882	3	\$604,515	\$6,367	1.04%	1	\$3,215	0.53%
2020-2021	\$623,099	4	\$612,991	\$10,108	1.62%	2	\$4,919	0.79%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2020-2021	\$177,750	2	\$177,750	\$2,815	1.58%	0	\$0	0.00%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 provided by the County of San Diego.

**POWAY UNIFIED SCHOOL DISTRICT
PUBLIC FINANCING AUTHORITY
SPECIAL TAX REVENUE REFUNDING BONDS, SERIES 2016A
SPECIAL TAX DELINQUENCIES**

CFD No. 10

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2020-2021	\$3,012,094	19	\$2,986,491	\$25,603	0.85%	9	\$12,401	0.41%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2019-2020	\$1,427,534	13	\$1,399,103	\$28,431	1.99%	2	\$6,519	0.46%
2020-2021	\$1,485,204	12	\$1,458,111	\$27,093	1.82%	3	\$9,639	0.65%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2019-2020	\$1,340,628	8	\$1,321,053	\$19,575	1.46%	3	\$8,105	0.60%
2020-2021	\$1,559,402	17	\$1,515,566	\$43,836	2.81%	13	\$36,208	2.32%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
2020-2021	\$4,532,561	21	\$4,487,447	\$45,114	1.00%	7	\$17,392	0.38%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 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

Fiscal Year	Total Tax Levy	Number of Delinquent Parcels at FY End [1]	Fiscal Year Amount Collected [1]	Fiscal Year Amount Delinquent [1]	Fiscal Year Delinquency Rate [1]	Number of Delinquent Parcels as of 9/1/2021 [2]	Remaining Delinquency as of 9/1/2021 [2]	Remaining Delinquency Rate as of 9/1/2021 [2]
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%	1	\$1,508	0.06%
2020-2021	\$2,585,633	19	\$2,546,684	\$38,949	1.51%	11	\$25,435	0.98%

[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, 2021. The closest data available, as shown above, is as of September 1, 2021 provided by the County of San Diego.

APPENDIX E

Poway Unified School District
Public Financing Authority
2014 Special Tax Revenue Bonds
Fiscal Year 2020-2021
Continuing Disclosure Annual Report



CALIFORNIA DEBT AND INVESTMENT ADVISORY COMMISSION FISCAL STATUS REPORTS

Submitted:

Friday, October 29, 2021

4:44:19PM

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 : 6/30/2021

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: 10/11/2021

A. Delinquency Rate 0.15%

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

C. Taxes Due \$1,904,397.08

D. Taxes Unpaid \$2,648.04

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 10/29/2021

Submitted:

Friday, October 29, 2021

4:44:19PM

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 _____

VI. COMMENTS:

Submitted:

Friday, October 29, 2021

4:01:37PM

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: 45.33% 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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$7,400,000.00

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: 10/11/2021

A. Delinquency Rate 0.34%

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

C. Taxes Due \$1,767,867.58

D. Taxes Unpaid \$5,922.71

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 10/29/2021

Submitted:

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4:01:37PM

CDIAC #: 2013-1196

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

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For Office Use Only

Fiscal Year _____

VI. COMMENTS:

Submitted:

Friday, October 29, 2021

4:52:30PM

CDIAC #: 2016-2348

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 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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$6,803,000.00

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: 10/11/2021

A. Delinquency Rate 0.34%

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

C. Taxes Due \$1,767,867.58

D. Taxes Unpaid \$5,922.71

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 10/29/2021

Submitted:

Friday, October 29, 2021

4:52:30PM

CDIAC #: 2016-2348

STATE OF CALIFORNIA
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For Office Use Only

Fiscal Year _____

VI. COMMENTS:

Submitted:

Thursday, October 28, 2021

5:52:17PM

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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$34,300,000.00

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: 10/11/2021

A. Delinquency Rate 0.23%

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

C. Taxes Due \$10,680,759.70

D. Taxes Unpaid \$24,462.48

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 10/28/2021

Submitted:

Thursday, October 28, 2021

5:52:17PM

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:

Thursday, October 28, 2021

1:39:00PM

CDIAC #: 2016-2349

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 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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$3,775,000.00

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: 10/11/2021

A. Delinquency Rate 0.77%

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

C. Taxes Due \$635,560.08

D. Taxes Unpaid \$4,919.40

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 10/28/2021

Submitted:

Thursday, October 28, 2021

1:39:00PM

CDIAC #: 2016-2349

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:

Thursday, October 28, 2021

1:54:47PM

CDIAC #: 2016-2350

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 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 <input type="checkbox"/> Amount: \$0.00	No <input checked="" type="checkbox"/>
Part of Authority Reserve Fund	Yes <input type="checkbox"/> Percent of Reserve fund: 0.00%	No <input checked="" type="checkbox"/>
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 :	6/30/2021
A. Principal Amount of Bonds/Loan Outstanding	\$904,000.00
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: 10/11/2021

A. Delinquency Rate	0.00%	
B. Does this Agency participate in the County's Teeter Plan:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
C. Taxes Due	\$181,304.26	
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 10/28/2021

Submitted:

Thursday, October 28, 2021

1:54:47PM

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 _____

VI. COMMENTS:

Submitted:

Thursday, October 28, 2021

2:42:38PM

CDIAC #: 2016-2365

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 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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$27,384,000.00

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: 10/11/2021

A. Delinquency Rate 0.16%

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

C. Taxes Due \$3,057,626.20

D. Taxes Unpaid \$4,929.55

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 10/28/2021

Submitted:

Thursday, October 28, 2021

2:42:38PM

CDIAC #: 2016-2365

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

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

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Fiscal Year _____

VI. COMMENTS:

Submitted:

Friday, October 29, 2021

12:46:39PM

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: 23.86% 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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$3,895,000.00

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: 10/11/2021

A. Delinquency Rate 0.45%

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

C. Taxes Due \$1,511,765.76

D. Taxes Unpaid \$6,767.18

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 10/29/2021

Submitted:

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12:46:39PM

CDIAC #: 2013-1197

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:

Friday, October 29, 2021

12:49:49PM

CDIAC #: 2016-2351

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

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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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$5,308,000.00

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: 10/11/2021

A. Delinquency Rate 0.45%

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

C. Taxes Due \$1,511,765.76

D. Taxes Unpaid \$6,767.18

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 10/29/2021

Submitted:

Friday, October 29, 2021

12:49:49PM

CDIAC #: 2016-2351

STATE OF CALIFORNIA
MARKS-ROOS YEARLY FISCAL STATUS REPORT
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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:

Thursday, October 28, 2021

3:37:26PM

CDIAC #: 2013-1198

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

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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: 30.81% 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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$5,030,000.00

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: 10/8/2021

A. Delinquency Rate 1.64%

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

C. Taxes Due \$1,559,402.10

D. Taxes Unpaid \$25,586.32

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 10/28/2021

Submitted:

Thursday, October 28, 2021

3:37:26PM

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 29, 2021

4:31:34PM

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: 49.9%

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 : 6/30/2021

A. Principal Amount of Bonds/Loan Outstanding \$38,880,000.00

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: 10/8/2021

A. Delinquency Rate 0.38%

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

C. Taxes Due \$4,532,561.24

D. Taxes Unpaid \$6,544.44

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 10/29/2021

Submitted:

Friday, October 29, 2021

4:31:34PM

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:
Tuesday, October 26, 2021
11:23:16AM
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 <input type="checkbox"/> Amount \$0.00 No <input checked="" type="checkbox"/>

II. FUND BALANCE FISCAL STATUS

Balances Reported as of:	6/30/2021
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:	1/1/2021
	<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	\$687,161,145.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due <u>Annually</u>	\$1,904,397.08
B. Total Amount of Unpaid Special Taxes <u>Annually</u>	\$2,648.04
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:	10/11/2021
A. Total Number of Delinquent Parcels:	1
B. Total Amount of Taxes Due on Delinquent Parcels:	\$2,648.04
<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 26, 2021
11:23:16AM
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 10/26/2021
E-Mail	nehal@financedta.com	

IX. ADDITIONAL COMMENTS:

Submitted:
Tuesday, October 26, 2021
2:36:58PM
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: 6/30/2021

A. Principal Amount of Bonds Outstanding \$7,400,000.00

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: 1/1/2021

☒ 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 \$1,666,605,407.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,767,867.58

B. Total Amount of Unpaid Special Taxes Annually \$5,922.71

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: 10/11/2021

A. Total Number of Delinquent Parcels: 4

B. Total Amount of Taxes Due on Delinquent Parcels: \$5,922.71
(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 26, 2021

2:36:58PM

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 _____

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 10/26/2021

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
10:53:22AM
CDIAC #: 2016-2348

**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 2016 Special Tax Refunding Bonds

D. Date of Bond Issue 7/28/2016

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

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

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$6,803,000.00

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: 1/1/2021

☒ 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 \$1,666,605,407.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,767,867.58

B. Total Amount of Unpaid Special Taxes Annually \$5,922.71

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: 10/11/2021

A. Total Number of Delinquent Parcels: 4

B. Total Amount of Taxes Due on Delinquent Parcels: \$5,922.71
(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:
Thursday, October 28, 2021
10:53:22AM
CDIAC #: 2016-2348

**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	10/28/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
11:13:02AM
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 ☐ Amount \$0.00 No ☒

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$0.00

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: 1/1/2021

☒ 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 \$3,224,507,305.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$10,680,759.70

B. Total Amount of Unpaid Special Taxes Annually \$24,462.48

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: 10/11/2021

A. Total Number of Delinquent Parcels: 15

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
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:
Thursday, October 28, 2021
11:13:02AM
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 #: Series 2020 Special Tax Refunding Bonds #2020-1799

and redemption date: 9/10/2020

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 10/28/2021
E-Mail	nehal@financedta.com	

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
5:33:12PM
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: 6/30/2021

A. Principal Amount of Bonds Outstanding \$20,455,000.00

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: 1/1/2021

☒ 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 \$1,338,764,871.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$2,923,433.80

B. Total Amount of Unpaid Special Taxes Annually \$9,010.51

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: 10/11/2021

A. Total Number of Delinquent Parcels: 10

B. Total Amount of Taxes Due on Delinquent Parcels: \$17,199.49
(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:
Thursday, October 28, 2021
5:33:12PM
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 _____

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 10/28/2021

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
5:47:02PM
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: 6/30/2021

A. Principal Amount of Bonds Outstanding \$25,905,000.00

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: 1/1/2021

☒ 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 \$3,224,507,305.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$10,680,759.70

B. Total Amount of Unpaid Special Taxes Annually \$24,462.48

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: 10/11/2021

A. Total Number of Delinquent Parcels: 15

B. Total Amount of Taxes Due on Delinquent Parcels: \$54,201.16
(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 28, 2021

5:47:02PM

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 10/28/2021

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
5:49:38PM
CDIAC #: 2020-1799

**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 2020 Special Tax Ref Bonds

D. Date of Bond Issue 9/30/2020

E. Original Principal Amount of Bonds \$29,920,000.00

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

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$29,905,000.00

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: 1/1/2021

☒ 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 \$3,224,507,305.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$10,680,759.70

B. Total Amount of Unpaid Special Taxes Annually \$24,462.48

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: 10/11/2021

A. Total Number of Delinquent Parcels: 15

B. Total Amount of Taxes Due on Delinquent Parcels: \$54,201.16
(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 28, 2021
5:49:38PM
CDIAC #: 2020-1799

**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	10/28/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
1:36:28PM
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: 6/30/2021

A. Principal Amount of Bonds Outstanding \$3,775,000.00

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: 1/1/2021

☒ 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 \$258,108,238.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$635,560.08

B. Total Amount of Unpaid Special Taxes Annually \$4,919.40

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: 10/11/2021

A. Total Number of Delinquent Parcels: 2

B. Total Amount of Taxes Due on Delinquent Parcels: \$8,134.70
(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:
Thursday, October 28, 2021
1:36:28PM
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	10/28/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
1:49:58PM
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 ☐ Amount \$0.00 No ☒

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$904,000.00

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: 1/1/2021

☒ 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 \$106,537,892.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$181,304.26

B. Total Amount of Unpaid Special Taxes Annually \$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: 10/11/2021

A. Total Number of Delinquent Parcels: 0

B. Total Amount of Taxes Due on Delinquent Parcels: \$0.00
(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:
Thursday, October 28, 2021
1:49:58PM
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	10/28/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
2:10:06PM
CDIAC #: 2016-2365

**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 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 ☐ Amount \$0.00 No ☒

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$27,384,000.00

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: 1/1/2021

☒ 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 \$975,190,426.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$3,057,626.20

B. Total Amount of Unpaid Special Taxes Annually \$4,929.55

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: 10/11/2021

A. Total Number of Delinquent Parcels: 3

B. Total Amount of Taxes Due on Delinquent Parcels: \$4,929.55
(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:
Thursday, October 28, 2021
2:10:06PM
CDIAC #: 2016-2365

**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	10/28/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

Submitted:
Friday, October 29, 2021
12:13:41PM
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: 6/30/2021

A. Principal Amount of Bonds Outstanding \$3,895,000.00

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: 1/1/2021

☒ 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 \$693,902,123.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,511,765.76

B. Total Amount of Unpaid Special Taxes Annually \$6,767.18

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: 10/11/2021

A. Total Number of Delinquent Parcels: 2

B. Total Amount of Taxes Due on Delinquent Parcels: \$10,526.76
(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 29, 2021
12:13:41PM
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 _____

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 10/29/2021

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

Submitted:
Friday, October 29, 2021
12:17:23PM
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 ☐ Amount \$0.00 No ☒

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$5,308,000.00

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: 1/1/2021

☒ 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 \$693,902,123.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,511,765.76

B. Total Amount of Unpaid Special Taxes Annually \$6,767.18

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: 10/11/2021

A. Total Number of Delinquent Parcels: 2

B. Total Amount of Taxes Due on Delinquent Parcels: \$10,526.76
(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 29, 2021
12:17:23PM
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	10/29/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
3:34:37PM
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: 6/30/2021

A. Principal Amount of Bonds Outstanding \$5,030,000.00

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: 1/1/2021

☒ 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 \$629,323,762.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,559,402.10

B. Total Amount of Unpaid Special Taxes Annually \$25,586.32

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: 10/8/2021

A. Total Number of Delinquent Parcels: 8

B. Total Amount of Taxes Due on Delinquent Parcels: \$33,691.02
(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:
Thursday, October 28, 2021
3:34:37PM
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 _____

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	10/28/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

Submitted:
Thursday, October 28, 2021
4:31:36PM
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
(916) 653-3269 Fax (916) 654-7440

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: 6/30/2021

A. Principal Amount of Bonds Outstanding \$38,880,000.00

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: 1/1/2021

☒ 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 \$1,006,486,085.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$4,532,561.24

B. Total Amount of Unpaid Special Taxes Annually \$6,544.44

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: 10/8/2021

A. Total Number of Delinquent Parcels: 4

B. Total Amount of Taxes Due on Delinquent Parcels: \$6,544.44
(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
3/7/2019	1	\$3,875.08
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:
Thursday, October 28, 2021
4:31:36PM
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
(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

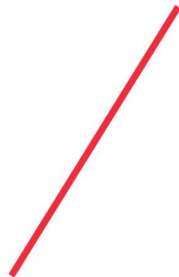
Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 3000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/28/2021
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

[1] Based on the date the Notice of Intent to Remove Delinquent Special Tax Installments from County Tax Roll was recorded with the County. Delinquent amount shown is based on remaining balance of monthly payment plan.

APPENDIX F

Poway Unified School District
Public Financing Authority
2014 Special Tax Revenue Bonds
Fiscal Year 2020-2021
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

CFD No.	Other Debt Service Obligations Due in Bond Year 2021 [1]	Administrative Expense Budget	Anticipated Special Tax Delinquencies	Net Surplus Available Special Taxes	FY 2021-2022 Special Tax Levy
CFD No. 2	\$869,338	\$60,000	\$25,967	\$949,093	\$1,904,397
CFD No. 4	\$1,230,289	\$90,940	\$38,294	\$408,345	\$1,767,868
CFD No. 6 [2]	\$7,757,202	\$58,272	\$98,504	\$2,766,782	\$10,680,760
Improvement Area B of CFD No. 8	\$531,280	\$47,307	\$10,310	\$46,663	\$635,560
CFD No. 9	\$128,360	\$39,422	\$2,871	\$10,651	\$181,304
CFD No. 10	\$2,464,545	\$37,149	\$26,013	\$529,919	\$3,057,626
CFD No. 12	\$707,606	\$52,008	\$27,578	\$724,574	\$1,511,766
CFD No. 13	\$322,488	\$38,808	\$44,712	\$1,184,580	\$1,590,588
CFD No. 14	\$3,197,000	\$68,639	\$46,017	\$1,311,552	\$4,623,208
CFD No. 15	\$0	\$89,632	\$0	\$2,590,389	\$2,680,021
Total	\$17,208,107	\$582,177	\$320,266	\$10,522,548	\$28,633,098

[1] Reflects bond calls through September 2, 2021.

[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

Bond Series	Bonds Outstanding as of 1/1/2022
CFD No. 2 Special Tax Refunding Bonds, Series 2015C	\$5,530,000
CFD No. 4 Special Tax Revenue Bonds, Series 2013B	\$7,260,000
CFD No. 4 Special Tax Refunding Bonds, Series 2016A	\$6,194,000
CFD No. 6 Special Tax Bonds, Series 2015	\$33,280,000
CFD No. 6 Special Tax Refunding Bonds, Series 2016	\$24,875,000
CFD No. 6 Special Tax Refunding Bonds, Series 2020	\$27,335,000
Improvement Area B of CFD No. 8 Special Tax Refunding Bonds, Series 2016A	\$3,345,000
CFD No. 9 Special Tax Refunding Bonds, Series 2016A	\$800,000
CFD No. 10 Special Tax Refunding Bonds, Series 2016A	\$25,475,000
CFD No. 12 Special Tax Revenue Bonds, Series 2013B	\$3,865,000
CFD No. 12 Special Tax Refunding Bonds, Series 2016A	\$4,950,000
CFD No. 13 Special Tax Revenue Bonds, Series 2013B	\$4,950,000
CFD No. 14 Special Tax Refunding Bonds, Series 2015A	\$37,665,000
CFD No. 15 Special Tax Bonds, Series 2014	\$38,500,000
Total	\$224,024,000



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NEWPORT BEACH, CA 92660
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