

MEMORANDUM

June 16, 2020

To: Rheia Alschbach  
From: Andrea Roess, Managing Director  
Subject: Poway Unified School District CFD No. 1

DTA has prepared this memorandum related to the final special tax levy for Poway Unified School District CFD No. 1.

As you are aware, the final debt service payments due on the current interest Series 2003 Special Tax Bonds ("Series 2003 Bonds") and Series 2008 Special Tax Refunding Bonds ("Series 2008 Bonds") for CFD No. 1 will be made on October 1, 2020. Interest and principal payments totaling \$25,011 and \$1,105,000, respectively, will be made from funds held in the CFD No. 1 Special Tax Fund.

Therefore, there will not be any special taxes levied in CFD No. 1 for Fiscal Year 2020-2021 and any year thereafter.

According to Section 3.03 of the Second Supplemental Bond Indenture for CFD No. 1, any remaining funds may be retained by the School District on behalf of CFD No. 1 to be used for administrative expenses and authorized school facilities.

A summary of all remaining special taxes that are delinquent as of June 1, 2020 is shown in the table below. A detailed summary by parcel number is included as Attachment 1.

Table 1: Remaining Special Tax Delinquencies

Fiscal Year	Special Tax Levy	Number of Delinquent Parcels	Delinquent Special Tax	Delinquency Rate
2014-2015	\$5,167,388	2	\$864	0.02%
2016-2017	\$3,426,292	2	\$1,138	0.03%
2017-2018	\$3,015,269	1	\$874	0.03%
2018-2019	\$2,663,965	3	\$1,577	0.06%
2019-2020	\$2,174,002	54	\$25,198	1.16%
Total			\$29,651	

If you have any questions, please feel free to call me at (800) 969-4DTA.

Enclosures:

- Attachment 1 – Special Tax Delinquency Summary

## **ATTACHMENT 1**



### **SPECIAL TAX DELINQUENCY SUMMARY**

POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 1  
SPECIAL TAX DELINQUENCY SUMMARY

Assessor's Parcel Number	Owner [1]	FY 2014-2015 Special Tax Delinquent Amount [1]	FY 2016-2017 Special Tax Delinquent Amount [1]	FY 2017-2018 Special Tax Delinquent Amount [1]	FY 2018-2019 Special Tax Delinquent Amount [1]	FY 2019-2020 Special Tax Delinquent Amount [1]	Total Delinquency
272-790-31-00	CARMEL ESTATE NEVADA 2018 TRUST					\$445.28	\$445.28
678-310-16-00	DRUCKMANN EMANUEL Y&SHARON					\$450.93	\$450.93
316-261-32-00	TSAI HERITAGE LIVING TRUST					\$410.83	\$410.83
316-233-02-02	JUAREZ MARTHA L		\$264.80				\$264.80
316-273-28-00	FRONJIAN AVO H&KERRI A					\$454.46	\$454.46
316-274-11-00	SHAHABI MEHRDAD					\$454.46	\$454.46
316-340-12-35	SALEM-NATARAJAN DINESH K					\$294.06	\$294.06
316-340-20-20	LUCIA ALANA M					\$140.92	\$140.92
316-340-22-09	STANTON ELLEN				\$276.32	\$281.84	\$558.16
316-340-25-14	VU JEFFREY					\$284.86	\$284.86
316-340-25-15	HAM FAMILY TRUST 11-08-07					\$284.86	\$284.86
316-360-12-00	LARSON FAMILY TRUST 03-05-14					\$908.92	\$908.92
316-361-10-00	WONG YUET YUNG&CHAN SHING TAK					\$454.46	\$454.46
316-371-16-00	KETPUR FAMILY TRUST 03-14-14					\$450.93	\$450.93
316-380-04-11	PATIL PRAVIN K&AHIRRAO RUPALI D					\$298.28	\$298.28
316-380-05-03	ARUNACHALAM BALASUBRAMANI					\$298.28	\$298.28
316-380-05-06	KIM SU JIN					\$281.52	\$281.52
316-380-08-10	BARKER LISA					\$284.29	\$284.29
316-380-09-06	LEE JEONSU&HEE JAE					\$284.29	\$284.29
316-430-06-00	CHIN CATHY W					\$454.46	\$454.46
316-430-42-00	SOTOMANGO GERARDO O&ELIZABETH B					\$454.46	\$454.46
316-430-43-00	MADHAV ONE INC					\$454.46	\$454.46
313-680-01-30	WILSON LISA K	\$566.62					\$566.62
313-680-21-11	MASON RALPH E G EST OF	\$297.21					\$297.21
313-690-16-22	KHODAPANAH ELMIRA					\$298.28	\$298.28
313-690-16-38	JONES DIANA					\$298.28	\$298.28
313-690-20-14	ATAII SHAHRZAD S R LIVING TRUST					\$596.56	\$596.56
313-690-27-17	TONG MARIA C A					\$241.30	\$241.30
313-703-33-00	WEST DAVID&CYNTHIS FAMILY TRUST					\$392.13	\$392.13
313-720-12-10	MABRY JAMES P&ECE S					\$241.30	\$241.30
313-720-15-12	GRAY JACK W FAMILY TRUST 01-10-14					\$324.27	\$324.27
313-720-26-03	IHRIG JANET S					\$241.30	\$241.30
313-720-26-08	MALOWNEY MICHAEL T					\$241.30	\$241.30
313-720-26-10	LOPEZ FELICIDAD B					\$482.60	\$482.60
313-760-06-00	CHANG YUHUA&YUNFAN					\$454.46	\$454.46
313-760-08-00	CUEVAS FAMILY TRUST 10-27-99					\$414.06	\$414.06
313-790-40-00	MOSOLGO ERIC&CALVO YOLANDA					\$891.30	\$891.30

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 1  
SPECIAL TAX DELINQUENCY SUMMARY**

Assessor's Parcel Number	Owner [1]	FY 2014-2015 Special Tax Delinquent Amount [1]	FY 2016-2017 Special Tax Delinquent Amount [1]	FY 2017-2018 Special Tax Delinquent Amount [1]	FY 2018-2019 Special Tax Delinquent Amount [1]	FY 2019-2020 Special Tax Delinquent Amount [1]	Total Delinquency
316-180-32-15	BANISADR SEYED S					\$290.46	\$290.46
316-180-34-04	NEDUNCHELLIAN CHITRA					\$290.46	\$290.46
316-241-02-10	DAI YANG&LIU LIN					\$237.25	\$237.25
316-241-05-06	BUTLER-SHEFFLER MICHELLE					\$237.25	\$237.25
316-461-11-00	HO HOANG MINH&CHU UYEN LINH					\$446.59	\$446.59
316-481-14-00	FACELO GEORGE G&MARLENE E					\$445.28	\$445.28
316-481-37-00	MANDADI SRIKANTH&SWAPNA					\$890.56	\$890.56
309-451-06-00	WINTER JEFFREY M&LISA W FAMILY TRUST					\$417.83	\$417.83
309-452-03-00	PANDEY SHREE K					\$417.83	\$417.83
309-452-22-00	GREER NEIL W &LISA M				\$409.64		\$409.64
309-453-07-00	HAMIDY FARID M&FARZANA S					\$458.59	\$458.59
309-471-29-00	CHIU REVOCABLE TRUST 08-28-19					\$917.18	\$917.18
309-472-24-00	SEGAPELLI LOIC F&KATIE A					\$784.26	\$784.26
309-580-10-00	MA XIANG-WEN&XING JIE					\$901.86	\$901.86
309-580-19-00	JEON JEONG HWAN&KIM SUN MIN					\$450.93	\$450.93
309-580-23-00	SAINTS KEITH&SUAREZ-CAMPOS					\$901.86	\$901.86
306-230-53-00	KUMAR RAJIV&AMITA		\$873.64	\$873.64	\$891.10	\$454.46	\$3,092.84
306-422-02-00	HSU CHIAMING&CHUEH LI					\$1,348.26	\$1,348.26
306-423-05-00	VANOMMEN JOHN&JENNIFER					\$687.61	\$687.61
306-423-17-00	NATH MAHENDRA&KRISHNA					\$687.61	\$687.61
306-423-33-00	CHEUNG PHILIP					\$687.61	\$687.61
<b>Total Delinquent Amount:</b>		<b>\$863.83</b>	<b>\$1,138.44</b>	<b>\$873.64</b>	<b>\$1,577.06</b>	<b>\$25,197.73</b>	<b>\$29,650.70</b>
<b>Total Collection Amount:</b>		<b>\$5,166,524.19</b>	<b>\$3,425,153.80</b>	<b>\$3,014,395.66</b>	<b>\$2,662,387.68</b>	<b>\$2,148,804.27</b>	
<b>Total Levy:</b>		<b>\$5,167,388.02</b>	<b>\$3,426,292.24</b>	<b>\$3,015,269.30</b>	<b>\$2,663,964.74</b>	<b>\$2,174,002.00</b>	
<b>Delinquency Rate:</b>		<b>0.02%</b>	<b>0.03%</b>	<b>0.03%</b>	<b>0.06%</b>	<b>1.16%</b>	
<b>Number of Parcels Subject to Levy:</b>		<b>6,369</b>	<b>4,382</b>	<b>3,824</b>	<b>3,227</b>	<b>2,582</b>	
<b>Number of Delinquent Parcels:</b>		<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>54</b>	
<b>Delinquent Parcel Percentage:</b>		<b>0.03%</b>	<b>0.05%</b>	<b>0.03%</b>	<b>0.09%</b>	<b>2.09%</b>	

[1] Based on information provided by the County of San Diego as of June 1, 2020.