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**FISCAL YEAR 2021-2022**  
**ADMINISTRATION REPORT**

**POWAY UNIFIED SCHOOL DISTRICT**  
**IMPROVEMENT AREA A OF COMMUNITY**  
**FACILITIES DISTRICT NO. 14**

June 8, 2021

Public Finance  
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## POWAY UNIFIED SCHOOL DISTRICT



## FISCAL YEAR 2021-2022 ADMINISTRATION REPORT

Improvement Area A of Community Facilities District No. 14

Prepared for:

**Poway Unified School District**

15250 Avenue of Science

San Diego, CA 92128

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## INTRODUCTION

This Administration Report ("Report") provides an analysis of the financial and administrative obligations of Improvement Area ("IA") A of Community Facilities District ("CFD") No. 14 of the Poway Unified District ("School District"), pursuant to the Rate and Method of Apportionment ("RMA") attached as Appendix A. In calculating the Annual Special Tax levy for Fiscal Year 2021-2022, the Report describes the financial obligations of IA A of CFD No. 14 for Fiscal Year 2021-2022. All capitalized terms herein are used as defined in the RMA of IA A of CFD No. 14.

On June 22, 2006, the Improvement Area A 2006 Special Tax Bonds ("2006 Bonds") were issued by IA A of CFD No. 14 in the amount of \$51,495,000. The 2006 Bonds were issued primarily for the purpose of financing the Authorized Facilities of IA A of CFD No. 14, pursuant to the Resolution of Intention ("ROI"). On April 22, 2015, IA A of CFD No. 14 issued the 2015 Special Tax Refunding Bonds ("2015 Bonds") in the amount of \$44,775,000 for the purpose of refunding the outstanding 2006 Bonds, and are secured by and repaid from the annual levy of Special Taxes within IA A of CFD No. 14. The 2015 Bonds were purchased by the Poway Unified School District Public Financing Authority (the "Authority") through the issuance of the Authority's Special Tax Revenue Refunding Bonds Series 2015A ("Authority Bonds") in the amount of \$89,405,000. The Authority Bonds are secured by and repaid with debt service payments received from CFD No. 14 and IA A of CFD No. 14.

The Report is organized into the following sections:

- **Section I:** Section I provides a description of the Annual Special Tax levy for Fiscal Year 2020-2021, including any delinquent Annual Special Taxes.
- **Section II:** Section II examines the financial activity within the various funds and accounts established pursuant to the Improvement Area A Bond Indenture dated April 1, 2015 ("2015 Indenture"), by and between IA A of CFD No. 14 and the Fiscal Agent from July 1, 2020, to April 30, 2021. A summary is provided which lists all the disbursements, Annual Special Tax receipts, and interest earnings.
- **Section III:** Section III contains a description of the expenditure of Special Taxes to fund the Authorized Facilities of IA A of CFD No. 14 from May 1, 2020, through April 30, 2021, as directed by Senate Bill 165 ("SB 165").
- **Section IV:** Section IV calculates the Annual Special Tax Requirement based on the financial obligations of IA A of CFD No. 14 for Fiscal Year 2021-2022.
- **Section V:** Section V provides the development status of IA A of CFD No. 14.
- **Section VI:** Section VI describes the methodology used to apportion the Annual Special Tax Requirement among the properties within IA A of CFD No. 14 and lists the Annual Special Tax rates for Fiscal Year 2021-2022.

**I FISCAL YEAR 2020-2021 SPECIAL TAX LEVY SUMMARY**

**A Special Tax Levy**

The aggregate Annual Special Tax levy of IA A of CFD No. 14 for Fiscal Year 2020-2021 equaled \$4,153,512. A summary of the levy is shown in Table 1.

**Table 1: Annual Special Tax Levy for Fiscal Year 2020-2021**

| Property Classification | Tax Class | Building Square Footage | Number of Units/Acres | Assigned Annual Special Tax Rate | Total Annual Special Taxes <sup>1</sup> |
|-------------------------|-----------|-------------------------|-----------------------|----------------------------------|---|
| Detached Unit           | 1         | <1,800                  | 77 Units              | \$2,694.42                       | \$207,470                               |
| Detached Unit           | 2         | 1,800-2,000             | 153 Units             | \$3,000.62                       | \$459,095                               |
| Detached Unit           | 3         | 2,001-2,200             | 70 Units              | \$3,383.34                       | \$236,834                               |
| Detached Unit           | 4         | 2,201-2,400             | 55 Units              | \$3,485.42                       | \$191,698                               |
| Detached Unit           | 5         | 2,401-2,600             | 111 Units             | \$3,510.90                       | \$389,710                               |
| Detached Unit           | 6         | 2,601-2,800             | 83 Units              | \$3,638.50                       | \$301,996                               |
| Detached Unit           | 7         | 2,801-3,000             | 96 Units              | \$3,868.14                       | \$371,341                               |
| Detached Unit           | 8         | 3,001-3,200             | 115 Units             | \$4,297.80                       | \$494,247                               |
| Detached Unit           | 9         | 3,201-3,450             | 78 Units              | \$4,766.30                       | \$371,771                               |
| Detached Unit           | 10        | >3,450                  | 123 Units             | \$4,893.86                       | \$601,945                               |
| Attached Unit           | 11        | <1,900                  | 65 Units              | \$2,413.78                       | \$156,896                               |
| Attached Unit           | 12        | 1,900-2,100             | 10 Units              | \$2,809.24                       | \$28,092                                |
| Attached Unit           | 13        | >2,100                  | 110 Units             | \$3,112.88                       | \$342,417                               |
| Affordable Unit         | 14        | N/A                     | 0 Units               | \$0.00                           | \$0                                     |
| Developed Property      |           |                         | 1,146 Units           | N/A                              | \$4,153,512                             |
| Undeveloped Property    |           |                         | 0.00 Acres            | \$0.00 per Acre                  | \$0                                     |
| <b>Total</b>            |           |                         |                       |                                  | <b>\$4,153,512</b>                      |

Note:

- Totals may not sum due to rounding.

**B Special Tax Delinquencies**

DTA Municipal Solutions has received delinquency information for IA A of CFD No. 14 from the County of San Diego ("County") for Fiscal Year 2020-2021. As of May 20, 2021, \$41,660 in Fiscal Year 2020-2021 Annual Special Taxes were delinquent, yielding a delinquency rate of approximately 1.00%.

## II FUNDS, ACCOUNTS, AND SUBACCOUNTS

This section summarizes the activity within the various funds and accounts (including subaccounts) created by the 2015 Indenture, as well as the Custodial Account created prior to the issuance of the Bonds. For a more detailed description of the various funds and accounts, please see the 2015 Indenture. A detailed analysis of all transactions within these funds and accounts for Fiscal Year 2020-2021 is included as Appendix B.

### A Sources of Funds

Sources of funds for IA A of CFD No. 14 for the period of July 1, 2020, to April 30, 2021, are summarized in Table 2 below. A breakdown of Investment Earnings is provided in Table 3.

**Table 2: Sources of Funds (July 1, 2020-April 30, 2021)**

| Source                           | Amount             |
|----------------------------------|--------------------|
| Bond Proceeds                    | \$0                |
| Special Tax Receipts             | \$3,111,326        |
| Investment Earnings <sup>1</sup> | \$191              |
| Miscellaneous Sources            | \$0                |
| <b>Total</b>                     | <b>\$3,111,517</b> |

Note:

1. Data summarized in Table 3 below.

**Table 3: Investment Earnings (July 1, 2020-April 30, 2021)**

| Funds, Accounts, and Subaccounts | Amount       |
|----------------------------------|--------------|
| 2015 Special Tax Fund            | \$179        |
| 2015 Interest Account            | \$0          |
| 2015 Principal Account           | \$0          |
| 2015 Administrative Expense Fund | \$12         |
| 2015 Redemption Fund             | \$0          |
| <b>Total</b>                     | <b>\$191</b> |

**B Uses of Funds**

Uses of funds for IA A of CFD No. 14 for the period of July 1, 2020, to April 30, 2021, are summarized in Table 4 below.

**Table 4: Uses of Funds (July 1, 2020-April 30, 2021)**

| <b>Funds and Accounts</b>                  | <b>Amount</b>      |
|--|--------------------|
| Interest Payments                          | \$1,957,950        |
| Principal Payments                         | \$1,110,000        |
| Acquisition/Construction Payments          | \$0                |
| Administrative Expenses                    | \$151,677          |
| Transfer to the 2007 LRB Custodial Account | \$0                |
| Miscellaneous Uses                         | \$0                |
| <b>Total</b>                               | <b>\$3,219,627</b> |

**C Fund and Account Balances**

The balances as of April 30, 2021, in the funds and accounts established pursuant to the 2015 Indenture, as well as the Custodial Account created prior to the issuance of the Bonds, are shown in Table 5.

**Table 5: Balances as of April 30, 2021**

| <b>Funds, Accounts, and Subaccounts</b> | <b>Amount</b>      |
|---|--------------------|
| 2015 Special Tax Fund                   | \$2,978,317        |
| 2015 Interest Account                   | \$0                |
| 2015 Principal Account                  | \$0                |
| 2015 Administrative Expense Fund        | \$118,080          |
| Redemption Fund                         | \$5,010            |
| <b>Total</b>                            | <b>\$3,101,407</b> |

### **III SENATE BILL 165 COMPLIANCE**

The Board of Education (“Board”) of the School District, pursuant to the provisions of the Local Agency Special Tax and Bond Accountability Act (“Accountability Act”), has directed the filing of Special Tax and Bond Accountability Report for IA A of CFD No. 14. According to Senate Bill (“SB”) 165, any local special tax and/or bond measure subject to voter approval on or after January 1, 2001, must follow the requirements of the Accountability Act.

#### **A Purpose of the Bonds**

IA A of CFD No. 14 has issued multiple series of bonds. The Bonds were issued primarily to finance the Authorized Facilities of CFD No. 14 pursuant to the ROI as described below and/or refund prior bonds. Bond proceeds also paid for bond costs of issuance and funded the reserve fund.

“School Facilities” means the acquisition, planning, construction and/or financing of those school facilities, including classrooms, multi-purpose, administration and auxiliary space at each school, central support and administrative facilities, interim housing, transportation and special education facilities, together with furniture, equipment and technology, needed by District in order to serve directly or indirectly the student population to be generated as a result of the development of the property within CFD No. 14, together with all land or interests in land required for the construction of such school facilities and land or interests in land required to be provided by the District as mitigation of environmental impacts associated with the development of such school facilities as well as all that portion of the related incidental expenses and the costs to the District related to the negotiation, execution and implementation of the supplement to the Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement dated as of July 1, 1998 (the “Mitigation Agreement”) between the District and Black Mountain Ranch Limited Partnership.

“City Improvements” means the acquisition, planning, construction, and/or financing of those improvements to be owned by the City of San Diego including transportation improvements, park improvements, fire station improvements, library improvements, water/sewer improvements, City and Caltrans improvements, and non-FBA streets and arterials to support School Facilities.

“Caltrans Improvements” means the acquisition, planning, construction and/or financing of those improvements to be owned by the California Department of Transportation including I-15 enhancements and SR-56 at I-15 interchange improvements.



**B Sources and Uses of Funds**

**Table 6: Fiscal Year 2020-2021 Sources and Uses of Funds**

| Fund/Subaccount             | Beginning Balance As of 4/30/20 | Funds Received (5/1/20 through 4/30/21) | Funds Expended (5/1/20 through 4/30/21) | Ending Balance As of 4/30/21 |
|-----------------------------|---------------------------------|---|---|------------------------------|
| Special Tax Fund            | \$2,937,588                     | \$3,175,972                             | \$3,135,243                             | \$2,978,317                  |
| Interest Account            | \$0                             | \$1,957,950                             | \$1,957,950                             | \$0                          |
| Principal Account           | \$0                             | \$1,110,000                             | \$1,110,000                             | \$0                          |
| Administrative Expense Fund | \$263,007                       | \$67,309                                | \$212,236                               | \$118,080                    |
| Redemption Fund             | \$4,810                         | \$200                                   | \$0                                     | \$5,010                      |

**C Status of Authorized Projects**

The bond proceeds from the 2006 Bonds and 2015 Bonds have been fully expended and all projects have been completed.

**IV ANNUAL SPECIAL TAX REQUIREMENT**

The Annual Special Tax Requirement for IA A of CFD No. 14, as calculated pursuant to the RMA, is set forth in Table 7 below.

**Table 7: Annual Special Tax Requirement for Fiscal Year 2021-2022**

|   | <b>Subtotal</b> | <b>Total</b>       |
|---|-----------------|--------------------|
| <b>Fiscal Year 2020-2021 Sources of Funds</b>                     |                 | <b>\$4,046,936</b> |
| Special Tax Fund (as of April 30, 2021)                           | \$2,978,317     |                    |
| Remaining Apportionment <sup>1</sup>                              | \$1,068,619     |                    |
| <b>Fiscal Year 2020-2021 Remaining Uses of Funds</b>              |                 | <b>\$4,046,936</b> |
| Series 2015A Bonds Interest Due September 1, 2021                 | \$967,875       |                    |
| Series 2015A Bonds Principal Due September 1, 2021                | \$1,215,000     |                    |
| Transfer to COP Lease Revenue Bond Custodial Account <sup>2</sup> | \$1,864,061     |                    |
| <b>Fiscal Year 2020-2021 Surplus/(Draw on Reserve Fund)</b>       |                 | <b>\$0</b>         |
| <b>Fiscal Year 2021-2022 Uses of Funds</b>                        |                 | <b>\$4,236,579</b> |
| Series 2015A Bonds Interest Due March 1, 2022                     | \$937,500       |                    |
| Series 2015A Bonds Interest Due September 1, 2022                 | \$937,500       |                    |
| Series 2015A Bonds Principal Due September 1, 2022                | \$1,330,000     |                    |
| Administrative Expense Budget FY 2021-2022 <sup>3</sup>           | \$68,639        |                    |
| Delinquency Contingency <sup>4</sup>                              | \$42,493        |                    |
| Transfer to COP Lease Revenue Bond Custodial Account <sup>2</sup> | \$920,446       |                    |
| <b>Fiscal Year 2021-2022 Special Tax Requirement</b>              |                 | <b>\$4,236,579</b> |

**Notes:**

1. Fiscal Year 2020-2021 Special Tax Levy less (1) apportionments through April 30, 2021, (2) County collection fee, and (3) 1st and 2nd installment delinquencies as of May 20, 2021.
2. Estimated based on the expected special tax receipts. The amount may be greater or less depending on the actual special tax receipts.
3. Fiscal Year 2021-2022 Administrative Expense Requirement (per Indenture).
4. Delinquency contingency equal to Fiscal Year 2020-2021 delinquency rate of 1.00% as of May 20, 2021.

**V DEVELOPMENT SUMMARY**

**A Special Tax Classifications**

Each Fiscal Year, the School District calculates the Annual Special Taxes to be levied against Taxable Property within IA A of CFD No. 14. Taxable Property is classified based on the issuance of a Building Permit. Specifically, Developed Property means, for any Fiscal Year, all Assessor's Parcels in IA A of CFD No. 14 for which a Building Permit has been issued as of May 1 of the previous Fiscal Year, provided that the Assessor's Parcel was created prior to January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot. The table below summarizes the Special Tax classification within IA A of CFD No. 14 for the previous Fiscal Year and Fiscal Year 2021-2022.

**Table 8: Special Tax Classification**

| Property Classification | Tax Class | Building Square Footage | Previous Fiscal Year | Fiscal Year 2021-2022 |
|-------------------------|-----------|-------------------------|----------------------|-----------------------|
| Detached Unit           | 1         | <1,800                  | 77 Units             | 77 Units              |
| Detached Unit           | 2         | 1,800-2,000             | 153 Units            | 153 Units             |
| Detached Unit           | 3         | 2,001-2,200             | 70 Units             | 70 Units              |
| Detached Unit           | 4         | 2,201-2,400             | 55 Units             | 55 Units              |
| Detached Unit           | 5         | 2,401-2,600             | 111 Units            | 111 Units             |
| Detached Unit           | 6         | 2,601-2,800             | 83 Units             | 83 Units              |
| Detached Unit           | 7         | 2,801-3,000             | 96 Units             | 96 Units              |
| Detached Unit           | 8         | 3,001-3,200             | 115 Units            | 115 Units             |
| Detached Unit           | 9         | 3,201-3,450             | 78 Units             | 78 Units              |
| Detached Unit           | 10        | >3,450                  | 123 Units            | 123 Units             |
| Attached Unit           | 11        | <1,900                  | 65 Units             | 65 Units              |
| Attached Unit           | 12        | 1,900-2,100             | 10 Units             | 10 Units              |
| Attached Unit           | 13        | >2,100                  | 110 Units            | 110 Units             |
| Affordable Unit         | 14        | N/A                     | 0 Units              | 0 Units               |
| Developed Property      |           |                         | 1,146 Units          | 1,146 Units           |
| Undeveloped Property    |           |                         | 0.00 Acres           | 0.00 Acres            |
| <b>Total</b>            |           |                         | <b>1,146 Units</b>   | <b>1,146 Units</b>    |

IA A of CFD No. 14 is completely built out with a total of 1,148 units. A review of the School District's Certificates of Compliance and the City of San Diego's building permit records indicated that from May 1, 2020, through April 30, 2021, no building permits for new residential construction or additions had been issued.

As of June 8, 2021, the owners of two (2) parcels have prepaid their special tax obligation in full. These parcels are no longer considered taxable property and are not subject to the special tax in Fiscal Year 2021-2022 and each subsequent year thereafter.

**VI METHOD OF APPORTIONMENT**

The Annual Special Tax rates of IA A of CFD No. 14 needed to meet the Annual Special Tax Requirement for Fiscal Year 2021-2022 are shown in Table 9 below. The Assigned Special Tax rates for Developed Property are subject to an annual increase of 2%. The Annual Special Tax Roll, which lists the actual Annual Special Tax levied against each Assessor's Parcel, is included as Appendix E. Please refer to the RMA, included herein as Appendix A, for a more detailed explanation of the methodology used to apportion the Annual Special Tax Requirement among Developed Property and Undeveloped Property.

**Table 9: Annual Special Tax Levy for Fiscal Year 2021-2022**

| Property Classification | Tax Class | Building Square Footage | Number of Units/Acres | Average Annual Special Tax Rate | Total Annual Special Taxes <sup>1</sup> |
|-------------------------|-----------|-------------------------|-----------------------|---------------------------------|---|
| Detached Unit           | 1         | <1,800                  | 77 Units              | \$2,748.30                      | \$211,619                               |
| Detached Unit           | 2         | 1,800-2,000             | 153 Units             | \$3,060.62                      | \$468,275                               |
| Detached Unit           | 3         | 2,001-2,200             | 70 Units              | \$3,451.00                      | \$241,570                               |
| Detached Unit           | 4         | 2,201-2,400             | 55 Units              | \$3,555.12                      | \$195,532                               |
| Detached Unit           | 5         | 2,401-2,600             | 111 Units             | \$3,581.12                      | \$397,504                               |
| Detached Unit           | 6         | 2,601-2,800             | 83 Units              | \$3,711.26                      | \$308,035                               |
| Detached Unit           | 7         | 2,801-3,000             | 96 Units              | \$3,945.50                      | \$378,768                               |
| Detached Unit           | 8         | 3,001-3,200             | 115 Units             | \$4,383.76                      | \$504,132                               |
| Detached Unit           | 9         | 3,201-3,450             | 78 Units              | \$4,861.62                      | \$379,206                               |
| Detached Unit           | 10        | >3,450                  | 123 Units             | \$4,991.74                      | \$613,984                               |
| Attached Unit           | 11        | <1,900                  | 65 Units              | \$2,462.06                      | \$160,034                               |
| Attached Unit           | 12        | 1,900-2,100             | 10 Units              | \$2,865.42                      | \$28,654                                |
| Attached Unit           | 13        | >2,100                  | 110 Units             | \$3,175.14                      | \$349,265                               |
| Affordable Unit         | 14        | N/A                     | 0 Units               | \$0.00                          | \$0                                     |
| Developed Property      |           |                         | 1,146 Units           | N/A                             | \$4,236,579                             |
| Undeveloped Property    |           |                         | 0.00 Acres            | \$0.00 per Acre                 | \$0                                     |
| <b>Total</b>            |           |                         |                       |                                 | <b>\$4,236,579</b>                      |

**Note:**

- Totals may not sum due to rounding.

A current debt service schedule is provided in Appendix C, and a summary of all prepaid parcels is shown in Appendix D.

# **APPENDIX A**

Poway Unified School District  
Improvement Area A of Community Facilities District No. 14  
Fiscal Year 2021-2022 Administration Report



## **RATE AND METHOD OF APPORTIONMENT**

**RATE AND METHOD OF APPORTIONMENT FOR  
IMPROVEMENT AREA NO. A OF  
COMMUNITY FACILITIES DISTRICT NO. 14  
OF POWAY UNIFIED SCHOOL DISTRICT**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") of Improvement Area No. A ("IA No. A") of Community Facilities District No. 14 ("CFD No. 14") of the Poway Unified School District ("School District"). An Annual Special Tax shall be levied on and collected on Taxable Property (defined below) located within the boundaries of IA No. A of CFD No. 14 each Fiscal Year in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in IA No. A of CFD No. 14, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A  
DEFINITIONS**

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

**"Acreage"** means the number of acres of land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

**"Act"** means the Mello-Roos Communities Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of IA No. A of CFD No. 14 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of IA No. A of CFD No. 14, and reasonable costs otherwise incurred in order to carry out the authorized purposes of IA No. A of CFD No. 14.

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

**"Annual Special Tax"** means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of IA No. A of CFD No. 14.

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

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

**"Assigned Annual Special Tax"** means the Special Tax of that name described in Section D.

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

**"Backup Annual Special Tax"** means the Special Tax of that name described in Section E.

**"Board"** means the Board of Education of Poway Unified School District, or its designee, in certain cases acting as the Legislative Body of IA No. A of CFD No. 14.

**"Bond Index"** means the national Bond Buyer Revenue Index, commonly referenced as the 25-Bond Revenue Index. In the event the Bond Index ceases to be published, the index used shall be based on a comparable index for revenue bonds maturing in 30 year with an average rating equivalent to Moody's A1 and/or S&P's A+, as reasonably determined by the Board.

**"Bond Yield"** means the yield of the last series of Bonds issued, for purposes of this calculation the yield of the Bonds shall be the yield calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended for the purpose of the Non-Arbitrage Certificate or other similar bond issuance document.

**"Bonds"** means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to which the Special Taxes have been pledged for repayment.

**"Building Permit"** means a permit for the construction of one or more Units issued by the City, or another public agency in the event the City no longer issues said permits for the construction of Units within IA No. A of CFD No. 14. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation or commercial/industrial use.

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

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

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

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

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

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

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

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

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

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

**"Homeowner"** means any owner of a completed Unit constructed and sold within IA No. A of CFD No. 14.

**"Lot"** means an individual legal lot created by a Final Subdivision Map for which a Building Permit for residential construction has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by such a Final Subdivision Map upon which condominium units are entitled to be developed but for which a condominium plan has not been recorded, the number of Lots allocable to such legal lot for purposes of calculating the Backup Special Tax applicable to such Final Subdivision Map shall equal the number of condominium units which are permitted to be constructed on such legal lot as shown on such Final Subdivision Map.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, that can be levied by IA No. A of CFD No. 14 in any Fiscal Year on any Assessor's Parcel.



**"Minimum Annual Special Tax Requirement"** means the amount required in any Fiscal Year to pay: (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of IA No. A of CFD No. 14, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, less (v) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"Minimum Taxable Acreage"** means the applicable Acreage listed in Table 3 set forth in Section K.

**"Net Taxable Acreage"** means the total Acreage of all Taxable Property expected to exist in IA No. A of CFD No. 14 after all Final Subdivision Maps are recorded.

**"Partial Prepayment Amount"** means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel as described in Section H.

**"Prepayment Administrative Fees"** means any fees or expenses of the School District or IA No. A of CFD No. 14 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

**"Prepayment Amount"** means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel as described in Section G.

**"Present Value of Taxes"** means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the termination date specified in Section J. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) most recently published Bond Index prior to Bond issuance.

**"Proportionately"** means that the ratio of the actual Annual Special Tax levy to the applicable Assigned Annual Special Tax or Maximum Annual Special Tax is equal for all applicable Assessor's Parcels.

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

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

**"Senior Citizen Unit"** means a Unit designated as senior citizen housing, part of a residential care facility for the elderly, or part of a multilevel care facility for the elderly as referred to in California Government Code Section 65995.1. For the purpose hereof it shall be sufficient to designate a Unit as a Senior Citizen Unit if Senior Citizen Restrictions have been affected with respect to such Unit.

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

**"Special Tax"** means any of the special taxes authorized to be levied by IA No. A of CFD No. 14 pursuant to the Act.

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

**"Undeveloped Property"** means all Assessor's Parcels of Taxable Property which are not Developed Property.

**"Unit"** means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units. Each Unit shall be classified as an Attached Unit or a Detached Unit.

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

For each Fiscal Year, beginning with Fiscal Year 2006-07, each Assessor's Parcel within IA No. A of CFD No. 14 shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property and Developed Property shall be further classified as Residential Property or Commercial/Industrial Property. Residential Property shall be classified by unit type (e.g. Detached Unit, Attached Unit, Senior Citizen Unit, or Affordable Unit) and Detached Units and Attached Units shall be classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the Minimum Taxable Acreage as determined pursuant to Section K.

## **SECTION C MAXIMUM SPECIAL TAXES**

### **1. Developed Property**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property for any Fiscal Year shall be the amount determined by the greater of (i) the application of the Assigned Annual Special Tax or (ii) the application of the Backup Annual Special Tax for a given Final Subdivision Map.

**2. Undeveloped Property**

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

**SECTION D  
ASSIGNED ANNUAL SPECIAL TAXES**

**1. Developed Property**

The Assigned Annual Special Tax in Fiscal Year 2006-07 for each Assessor's Parcel of Developed Property shall be the amount determined by reference to Table 2 subject to increases as described below.

**TABLE 2  
ASSIGNED ANNUAL SPECIAL TAX FOR  
DEVELOPED PROPERTY  
FISCAL YEAR 2006-07**

| <b>Property Type</b>           | <b>Unit Type</b>    | <b>Building Square Footage</b> | <b>Assigned Annual Special Tax</b> |
|--------------------------------|---------------------|--------------------------------|------------------------------------|
| Residential Property           | Detached Unit       | < 1,800                        | \$2,042.05 per Unit                |
| Residential Property           | Detached Unit       | 1,800 – 2,000                  | \$2,274.10 per Unit                |
| Residential Property           | Detached Unit       | 2,001 – 2,200                  | \$2,564.16 per Unit                |
| Residential Property           | Detached Unit       | 2,201 – 2,400                  | \$2,641.51 per Unit                |
| Residential Property           | Detached Unit       | 2,401 – 2,600                  | \$2,660.85 per Unit                |
| Residential Property           | Detached Unit       | 2,601 – 2,800                  | \$2,757.54 per Unit                |
| Residential Property           | Detached Unit       | 2,801 – 3,000                  | \$2,931.58 per Unit                |
| Residential Property           | Detached Unit       | 3,001 – 3,200                  | \$3,257.22 per Unit                |
| Residential Property           | Detached Unit       | 3,201 – 3,450                  | \$3,612.26 per Unit                |
| Residential Property           | Detached Unit       | > 3,450                        | \$3,708.94 per Unit                |
| Residential Property           | Attached Unit       | < 1,900                        | \$1,829.34 per Unit                |
| Residential Property           | Attached Unit       | 1,900 – 2,100                  | \$2,129.07 per Unit                |
| Residential Property           | Attached Unit       | > 2,100                        | \$2,359.19 per Unit                |
| Residential Property           | Affordable Unit     | NA                             | \$0.00 per Unit                    |
| Residential Property           | Senior Citizen Unit | NA                             | \$0.00 per Unit                    |
| Commercial/Industrial Property | NA                  | NA                             | \$0.00 per GFA                     |

Each July 1, commencing July 1, 2007, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**2. Undeveloped Property**

The Assigned Annual Special Tax rate in Fiscal Year 2006-07 for an Assessor's Parcel classified as Undeveloped Property shall be \$25,018.20 per acre of Acreage.

Each July 1, commencing July 1, 2007, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**SECTION E  
BACKUP ANNUAL SPECIAL TAXES**

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Subdivision Map in Fiscal Year 2006-07 or such later Fiscal Year in which such Final Subdivision Map is created shall be the rate per Lot calculated according to the following formula:

$$B = \frac{U \times A}{L}$$

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot
- U = Assigned Annual Special Tax per acre of Acreage for Undeveloped Property in the Fiscal Year which the calculation is performed
- A = Acreage of Taxable Property in such Final Subdivision Map at time of calculation, as determined by the Board pursuant to Section K
- L = Lots in the Final Subdivision Map at the time of calculation

Each July 1, commencing the July 1 first following the initial calculation of the Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property with a Final Subdivision Map, the Backup Annual Special Tax for each Lot within such Final Subdivision Map shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

Notwithstanding the foregoing, if all or any portion of the Final Subdivision Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Subdivision Map that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified area in the Final Subdivision Map prior to the change or modification in the current Fiscal Year.

2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified area in the Final Subdivision Map, as reasonably determined by the Board.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified area of the Final Subdivision Map. Each July 1, commencing the July 1 first following the change or modification to be Final Subdivision Map the amount determined by this Section shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

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

Commencing Fiscal Year 2006-07, and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If the sum of the amounts collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Undeveloped Property up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

Step Three: If the sum of the amounts collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Developed Property up to the Maximum Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

## **SECTION G PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property, or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued, may be prepaid in full provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide IA No. A of CFD No. 14 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

A-8

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

|     |   |                                |
|-----|---|--------------------------------|
| P   | = | Prepayment Amount              |
| PVT | = | Present Value of Taxes         |
| RFC | = | Reserve Fund Credit            |
| PAF | = | Prepayment Administrative Fees |

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of IA No. A of CFD No. 14 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

## **SECTION H PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of an Assessor's Parcel may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid.

### **1. Partial Prepayment Times and Conditions**

Prior to the conveyance of the first production Unit on a Lot within a Final Subdivision Map to a Homeowner, the owner of no less than all the Taxable Property within such Final Subdivision Map may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor's Parcels within such Final Subdivision Map, as calculated in Section H.2. below. The partial prepayment of each Annual Special Tax obligation shall be collected for all Assessor's Parcels prior to the conveyance of the first production Unit to a Homeowner with respect to such Final Subdivision Map.

### **2. Partial Prepayment Amount**

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

$$PP = P_G \times F$$

The terms above have the following meanings:

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

### **3. Partial Prepayment Procedures and Limitations**

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of IA No. A of CFD No. 14 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year and such partial prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Board. Such determination shall include identifying all Assessor's Parcels that are expected to become Exempt Property.

## **SECTION I EXCESS ASSIGNED ANNUAL SPECIAL TAXES**

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, pursuant to Step 1 of Section F, exceeds the Minimum Annual Special Tax Requirement, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the Act, IA No. A of CFD No. 14 proceedings and other applicable laws as determined by the Board.

## **SECTION J TERMINATION OF SPECIAL TAX**

Annual Special Taxes shall be levied for a period of thirty-five (35) Fiscal Years after the last series of Bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2050-2051.

**SECTION K  
EXEMPTIONS**

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels owned by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Assessor's Parcels developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than the Minimum Taxable Acreage listed in Table 3 below. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

**TABLE 3**

**MINIMUM TAXABLE ACREAGE**

| Taxable Acres |
|---------------|
| 123.76 Acres  |

**SECTION L  
APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any notice of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of IA No. A of CFD No. 14 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.



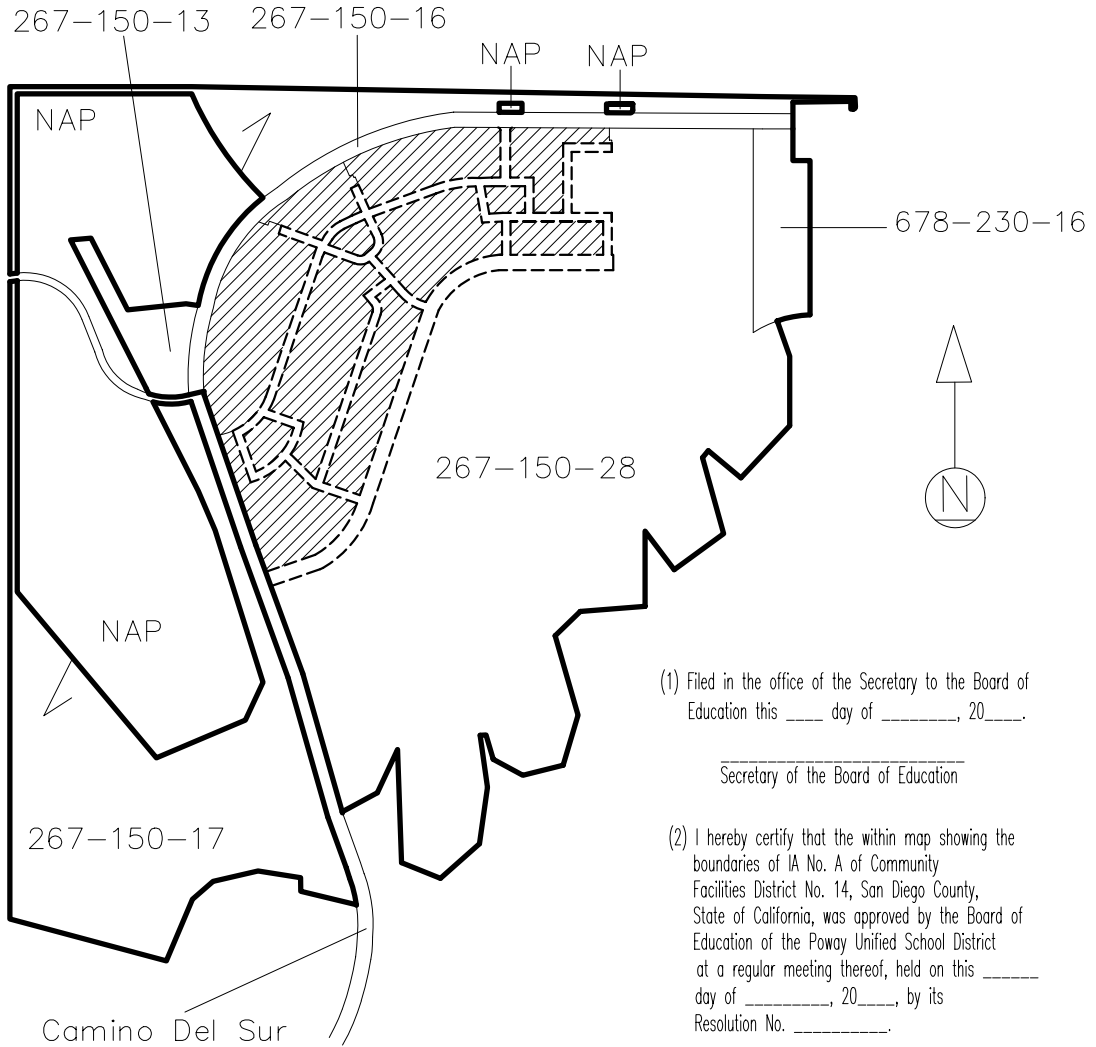
**SECTION M**  
**MANNER OF COLLECTION**

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that IA No. A of CFD No. 14 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of 10% of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

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

PROPOSED BOUNDARIES OF  
 POWAY UNIFIED SCHOOL DISTRICT  
 IMPROVEMENT AREA NO. A OF  
 COMMUNITY FACILITIES DISTRICT NO. 14  
 SAN DIEGO COUNTY  
 STATE OF CALIFORNIA



(1) Filed in the office of the Secretary to the Board of Education this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
 Secretary of the Board of Education

(2) I hereby certify that the within map showing the boundaries of IA No. A of Community Facilities District No. 14, San Diego County, State of California, was approved by the Board of Education of the Poway Unified School District at a regular meeting thereof, held on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by its Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
 Secretary of the Board of Education

(3) Filed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at the hour of \_\_\_\_ o'clock \_\_m, in Book \_\_\_\_\_ of Maps of Assessment and Community Facilities Districts at page \_\_\_\_\_ and as Instrument No. \_\_\_\_\_, in the office of the County Recorder of San Diego County, State of California.

\_\_\_\_\_  
 County Recorder of San Diego County

Reference is hereby made to the Assessor maps of the County of San Diego for an exact description of the lines and dimensions of each lot and parcel.

LEGEND

|  |  |
|--|--|
|  | Boundaries of IA No. A of Community Facilities District No. 14 |
|  | Road Easements (Not a part of IA No. A of CFD No. 14)          |
|  | Assessor's Parcel Line   |
|  | San Diego County Assessor's Parcel Number                      |
|  | Not a Part of IA No. A of CFD No. 14                           |
|  | Exhibit A  |

EXHIBIT "A"  
BOUNDARIES OF  
POWAY UNIFIED SCHOOL DISTRICT  
IMPROVEMENT AREA NO. A OF  
COMMUNITY FACILITIES DISTRICT NO. 14

Assessor's Parcel Numbers\*

267-150-20  
267-150-21  
267-150-22  
267-150-23  
267-150-24  
267-150-25  
267-230-01  
267-230-02  
267-230-03  
267-230-04  
267-230-05  
267-230-06  
267-230-07

\*Current as of equalized  
tax Role of the Assesor of  
the County of San Diego  
for Fiscal Year 2005-06

## **APPENDIX B**

Poway Unified School District  
Improvement Area A of Community Facilities District No. 14  
Fiscal Year 2021-2022 Administration Report



## **SUMMARY OF TRANSACTIONS FOR FUNDS AND ACCOUNTS**



5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
JULY 2020**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$3,002,256                   | \$0                           | \$0                               | \$202,452                          | \$4,810                         | \$3,209,518 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$22,898                      | \$0                           | \$0                               | \$0                                | \$0                             | \$22,898    |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$25                          | \$0                           | \$0                               | \$2                                | \$0                             | \$27        |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$22,923                      | \$0                           | \$0                               | \$2                                | \$0                             | \$22,925    |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Transfers</b>              | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$3,025,178                   | \$0                           | \$0                               | \$202,454                          | \$4,810                         | \$3,232,443 |



5000 Birch Street, Suite 6000  
Newport Beach, CA 92660

**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
AUGUST 2020**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$3,025,178                   | \$0                           | \$0                               | \$202,454                          | \$4,810                         | \$3,232,443 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$7,225                       | \$0                           | \$0                               | \$0                                | \$0                             | \$7,225     |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$26                          | \$0                           | \$0                               | \$2                                | \$0                             | \$27        |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$7,251                       | \$0                           | \$0                               | \$2                                | \$0                             | \$7,253     |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | (\$2,559)                          | \$0                             | (\$2,559)   |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | (\$2,559)                          | \$0                             | (\$2,559)   |
| <b>Transfers</b>              | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$3,032,429                   | \$0                           | \$0                               | \$199,897                          | \$4,810                         | \$3,237,136 |



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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
SEPTEMBER 2020**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total         |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|---------------|
| <b>Beginning Balance</b>      | \$3,032,429                   | \$0                           | \$0                               | \$199,897                          | \$4,810                         | \$3,237,136   |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |               |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0           |
| Special Tax Receipts          | \$9,973                       | \$0                           | \$0                               | \$0                                | \$0                             | \$9,973       |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0           |
| Other Investment Earnings     | \$26                          | \$0                           | \$0                               | \$2                                | \$0                             | \$27          |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>    |
| <b>Total Sources</b>          | \$9,999                       | \$0                           | \$0                               | \$2                                | \$0                             | \$10,000      |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |               |
| Interest Payments             | \$0                           | (\$990,075)                   | \$0                               | \$0                                | \$0                             | (\$990,075)   |
| Principal Payments            | \$0                           | \$0                           | (\$1,110,000)                     | \$0                                | \$0                             | (\$1,110,000) |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0           |
| Professional Services         | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0           |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>    |
| <b>Total Uses</b>             | \$0                           | (\$990,075)                   | (\$1,110,000)                     | \$0                                | \$0                             | (\$2,100,075) |
| <b>Transfers</b>              | (\$2,100,075)                 | \$990,075                     | \$1,110,000                       | \$0                                | \$0                             | \$0           |
| <b>Ending Balance</b>         | \$942,353                     | \$0                           | \$0                               | \$199,899                          | \$4,810                         | \$1,147,061   |





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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
OCTOBER 2020**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$942,353                     | \$0                           | \$0                               | \$199,899                          | \$4,810                         | \$1,147,061 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$75,190                      | \$0                           | \$0                               | \$0                                | \$0                             | \$75,190    |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$8                           | \$0                           | \$0                               | \$2                                | \$0                             | \$9         |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$75,197                      | \$0                           | \$0                               | \$2                                | \$0                             | \$75,199    |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | (\$144,000)                        | \$0                             | (\$144,000) |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | (\$144,000)                        | \$0                             | (\$144,000) |
| <b>Transfers</b>              | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$1,017,550                   | \$0                           | \$0                               | \$55,900                           | \$4,810                         | \$1,078,260 |



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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
NOVEMBER 2020**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$1,017,550                   | \$0                           | \$0                               | \$55,900                           | \$4,810                         | \$1,078,260 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$239,567                     | \$0                           | \$0                               | \$0                                | \$0                             | \$239,567   |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$8                           | \$0                           | \$0                               | \$1                                | \$0                             | \$9         |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$239,575                     | \$0                           | \$0                               | \$1                                | \$0                             | \$239,576   |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | (\$2,559)                          | \$0                             | (\$2,559)   |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | (\$2,559)                          | \$0                             | (\$2,559)   |
| <b>Transfers</b>              | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$1,257,125                   | \$0                           | \$0                               | \$53,343                           | \$4,810                         | \$1,315,278 |



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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
DECEMBER 2020**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$1,257,125                   | \$0                           | \$0                               | \$53,343                           | \$4,810                         | \$1,315,278 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$606,351                     | \$0                           | \$0                               | \$0                                | \$0                             | \$606,351   |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$9                           | \$0                           | \$0                               | \$0                                | \$0                             | \$10        |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$606,360                     | \$0                           | \$0                               | \$0                                | \$0                             | \$606,361   |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Transfers</b>              | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$1,863,486                   | \$0                           | \$0                               | \$53,343                           | \$4,810                         | \$1,921,639 |



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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
JANUARY 2021**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$1,863,486                   | \$0                           | \$0                               | \$53,343                           | \$4,810                         | \$1,921,639 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$1,307,042                   | \$0                           | \$0                               | \$0                                | \$0                             | \$1,307,042 |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$13                          | \$0                           | \$0                               | \$0                                | \$0                             | \$14        |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$1,307,055                   | \$0                           | \$0                               | \$0                                | \$0                             | \$1,307,056 |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Transfers</b>              | (\$67,293)                    | \$0                           | \$0                               | \$67,293                           | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$3,103,247                   | \$0                           | \$0                               | \$120,637                          | \$4,810                         | \$3,228,694 |



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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
FEBRUARY 2021**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$3,103,247                   | \$0                           | \$0                               | \$120,637                          | \$4,810                         | \$3,228,694 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$171,482                     | \$0                           | \$0                               | \$0                                | \$200                           | \$171,682   |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$20                          | \$0                           | \$0                               | \$1                                | \$0                             | \$21        |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$171,502                     | \$0                           | \$0                               | \$1                                | \$200                           | \$171,703   |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | (\$2,559)                          | \$0                             | (\$2,559)   |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | (\$2,559)                          | \$0                             | (\$2,559)   |
| <b>Transfers</b>              | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$3,274,749                   | \$0                           | \$0                               | \$118,078                          | \$5,010                         | \$3,397,838 |



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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
MARCH 2021**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$3,274,749                   | \$0                           | \$0                               | \$118,078                          | \$5,010                         | \$3,397,838 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$179,905                     | \$0                           | \$0                               | \$0                                | \$0                             | \$179,905   |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$24                          | \$0                           | \$0                               | \$1                                | \$0                             | \$25        |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$179,929                     | \$0                           | \$0                               | \$1                                | \$0                             | \$179,930   |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | (\$967,875)                   | \$0                               | \$0                                | \$0                             | (\$967,875) |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | (\$967,875)                   | \$0                               | \$0                                | \$0                             | (\$967,875) |
| <b>Transfers</b>              | (\$967,875)                   | \$967,875                     | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$2,486,804                   | \$0                           | \$0                               | \$118,079                          | \$5,010                         | \$2,609,893 |



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**COMMUNITY FACILITIES DISTRICT NO. 14 IA A OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015A SPECIAL TAX REFUNDING BONDS  
APRIL 2021**

| <u>Fund / Account</u>         | Special Tax Fund<br>7150911 A | Interest Account<br>7150911 B | Principal<br>Account<br>7150911 C | Admin Expense<br>Fund<br>7150911 I | Redemption<br>Fund<br>7150911 R | Total       |
|-------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------|-------------|
| <b>Beginning Balance</b>      | \$2,486,804                   | \$0                           | \$0                               | \$118,079                          | \$5,010                         | \$2,609,893 |
| <b>Sources of Funds</b>       |                               |                               |                                   |                                    |                                 |             |
| Bond Proceeds                 | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Special Tax Receipts          | \$491,493                     | \$0                           | \$0                               | \$0                                | \$0                             | \$491,493   |
| Investment Agreement Earnings | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Other Investment Earnings     | \$20                          | \$0                           | \$0                               | \$1                                | \$0                             | \$21        |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Sources</b>          | \$491,513                     | \$0                           | \$0                               | \$1                                | \$0                             | \$491,514   |
| <b>Uses of Funds</b>          |                               |                               |                                   |                                    |                                 |             |
| Interest Payments             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Principal Payments            | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Public Facilities             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| Professional Services         | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <u>Miscellaneous</u>          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                        | <u>\$0</u>                         | <u>\$0</u>                      | <u>\$0</u>  |
| <b>Total Uses</b>             | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Transfers</b>              | \$0                           | \$0                           | \$0                               | \$0                                | \$0                             | \$0         |
| <b>Ending Balance</b>         | \$2,978,317                   | \$0                           | \$0                               | \$118,080                          | \$5,010                         | \$3,101,407 |

# **APPENDIX C**

Poway Unified School District  
Improvement Area A of Community Facilities District No. 14  
Fiscal Year 2021-2022 Administration Report



## **DEBT SERVICE SCHEDULE**



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

| <b>Bond Year<br/>Ending 9/1</b> | <b>Principal Amount/<br/>Sinking Fund<br/>Payment</b> | <b>Interest<br/>Payment</b> | <b>Debt<br/>Service<br/>Payment</b> | <b>Remaining<br/>Principal<br/>(as of 9/2)</b> |
|---------------------------------|---|-----------------------------|-------------------------------------|--|
| 2021                            | \$1,215,000.00  | \$1,935,750.00              | \$3,150,750.00                      | \$37,825,000.00                                |
| 2022                            | \$1,330,000.00  | \$1,875,000.00              | \$3,205,000.00                      | \$36,495,000.00                                |
| 2023                            | \$1,465,000.00  | \$1,808,500.00              | \$3,273,500.00                      | \$35,030,000.00                                |
| 2024                            | \$1,600,000.00  | \$1,735,250.00              | \$3,335,250.00                      | \$33,430,000.00                                |
| 2025                            | \$1,745,000.00  | \$1,655,250.00              | \$3,400,250.00                      | \$31,685,000.00                                |
| 2026                            | \$1,905,000.00  | \$1,568,000.00              | \$3,473,000.00                      | \$29,780,000.00                                |
| 2027                            | \$2,070,000.00  | \$1,472,750.00              | \$3,542,750.00                      | \$27,710,000.00                                |
| 2028                            | \$2,235,000.00  | \$1,378,000.00              | \$3,613,000.00                      | \$25,475,000.00                                |
| 2029                            | \$2,420,000.00  | \$1,266,250.00              | \$3,686,250.00                      | \$23,055,000.00                                |
| 2030                            | \$2,615,000.00  | \$1,145,250.00              | \$3,760,250.00                      | \$20,440,000.00                                |
| 2031                            | \$2,825,000.00  | \$1,014,500.00              | \$3,839,500.00                      | \$17,615,000.00                                |
| 2032                            | \$3,035,000.00  | \$880,750.00                | \$3,915,750.00                      | \$14,580,000.00                                |
| 2033                            | \$3,265,000.00  | \$729,000.00                | \$3,994,000.00                      | \$11,315,000.00                                |
| 2034                            | \$3,510,000.00  | \$565,750.00                | \$4,075,750.00                      | \$7,805,000.00                                 |
| 2035                            | \$3,770,000.00  | \$390,250.00                | \$4,160,250.00                      | \$4,035,000.00                                 |
| 2036                            | \$4,035,000.00  | \$201,750.00                | \$4,236,750.00                      | \$0.00   |
| <b>Total</b>                    | <b>\$39,040,000.00</b>                                | <b>\$19,622,000.00</b>      | <b>\$58,662,000.00</b>              | <b>N/A</b>                                     |

## **APPENDIX D**

Poway Unified School District  
Improvement Area A of Community Facilities District No. 14  
Fiscal Year 2021-2022 Administration Report



## **SUMMARY OF PREPAYMENTS**

**Poway Unified School District  
Community Facilities District No. 14 IA A  
Prepaid Parcels (As of June 7, 2021)**

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| <u>APN</u>                              | <u>Bond Call Date</u> | <u>Bond Call Amount</u> |
|---|-----------------------|-------------------------|
| 267-360-22-00                           | 09/01/18              | \$80,000                |
| 267-400-18-00                           | 03/01/18              | \$80,000                |
| <b>Total Number of Parcels Prepaid:</b> |                       | <b>2</b>                |

## **APPENDIX E**

Poway Unified School District  
Improvement Area A of Community Facilities District No. 14  
Fiscal Year 2021-2022 Administration Report



**ANNUAL SPECIAL  
TAX ROLL, FISCAL  
YEAR 2021-2022**

Appendix E

Poway Unified School District  
Improvement Area A of CFD No. 14  
FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-231-01-00                   | \$3,581.12                      | 267-231-43-00                   | \$3,060.62                      |
| 267-231-02-00                   | \$3,711.26                      | 267-231-44-00                   | \$3,555.12                      |
| 267-231-03-00                   | \$4,383.76                      | 267-231-45-00                   | \$3,060.62                      |
| 267-231-04-00                   | \$3,711.26                      | 267-231-46-00                   | \$3,581.12                      |
| 267-231-05-00                   | \$3,945.50                      | 267-231-47-00                   | \$3,581.12                      |
| 267-231-06-00                   | \$3,581.12                      | 267-231-48-00                   | \$3,060.62                      |
| 267-231-07-00                   | \$3,711.26                      | 267-231-49-00                   | \$2,748.30                      |
| 267-231-08-00                   | \$3,945.50                      | 267-231-50-00                   | \$3,581.12                      |
| 267-231-09-00                   | \$3,581.12                      | 267-231-51-00                   | \$3,060.62                      |
| 267-231-10-01                   | \$3,175.14                      | 267-231-52-00                   | \$3,555.12                      |
| 267-231-10-02                   | \$3,175.14                      | 267-231-53-00                   | \$2,748.30                      |
| 267-231-11-01                   | \$2,865.42                      | 267-232-01-00                   | \$3,060.62                      |
| 267-231-11-02                   | \$3,175.14                      | 267-232-02-00                   | \$2,748.30                      |
| 267-231-12-01                   | \$3,175.14                      | 267-232-03-00                   | \$3,060.62                      |
| 267-231-12-02                   | \$3,175.14                      | 267-232-04-00                   | \$3,060.62                      |
| 267-231-13-01                   | \$3,175.14                      | 267-232-05-00                   | \$3,060.62                      |
| 267-231-13-02                   | \$3,175.14                      | 267-232-06-00                   | \$2,748.30                      |
| 267-231-14-01                   | \$3,175.14                      | 267-232-07-00                   | \$3,060.62                      |
| 267-231-14-02                   | \$3,175.14                      | 267-232-08-00                   | \$3,060.62                      |
| 267-231-15-01                   | \$3,175.14                      | 267-232-09-00                   | \$2,748.30                      |
| 267-231-15-02                   | \$3,175.14                      | 267-232-10-00                   | \$3,060.62                      |
| 267-231-16-01                   | \$3,175.14                      | 267-232-11-00                   | \$3,060.62                      |
| 267-231-16-02                   | \$3,175.14                      | 267-232-12-00                   | \$2,748.30                      |
| 267-231-18-00                   | \$3,581.12                      | 267-232-13-00                   | \$3,060.62                      |
| 267-231-19-00                   | \$3,581.12                      | 267-232-14-00                   | \$3,060.62                      |
| 267-231-20-00                   | \$3,060.62                      | 267-232-15-00                   | \$3,060.62                      |
| 267-231-21-00                   | \$3,581.12                      | 267-232-16-00                   | \$3,060.62                      |
| 267-231-22-00                   | \$3,581.12                      | 267-232-17-00                   | \$3,060.62                      |
| 267-231-23-00                   | \$3,060.62                      | 267-232-18-00                   | \$2,748.30                      |
| 267-231-24-00                   | \$3,555.12                      | 267-232-19-00                   | \$3,060.62                      |
| 267-231-25-00                   | \$3,581.12                      | 267-232-20-00                   | \$3,060.62                      |
| 267-231-26-00                   | \$3,060.62                      | 267-232-21-00                   | \$2,748.30                      |
| 267-231-27-00                   | \$3,451.00                      | 267-232-22-00                   | \$3,060.62                      |
| 267-231-28-00                   | \$3,581.12                      | 267-232-23-00                   | \$3,060.62                      |
| 267-231-29-00                   | \$3,060.62                      | 267-232-24-00                   | \$3,060.62                      |
| 267-231-30-00                   | \$3,451.00                      | 267-232-25-00                   | \$3,060.62                      |
| 267-231-31-00                   | \$3,581.12                      | 267-232-26-00                   | \$3,060.62                      |
| 267-231-32-00                   | \$3,060.62                      | 267-232-27-00                   | \$3,060.62                      |
| 267-231-33-00                   | \$3,451.00                      | 267-232-28-00                   | \$2,748.30                      |
| 267-231-34-00                   | \$3,581.12                      | 267-232-29-00                   | \$3,060.62                      |
| 267-231-35-00                   | \$3,060.62                      | 267-232-30-00                   | \$3,060.62                      |
| 267-231-36-00                   | \$3,555.12                      | 267-232-31-00                   | \$3,060.62                      |
| 267-231-37-00                   | \$3,581.12                      | 267-232-32-00                   | \$2,748.30                      |
| 267-231-38-00                   | \$3,060.62                      | 267-232-33-00                   | \$3,060.62                      |
| 267-231-39-00                   | \$2,748.30                      | 267-232-34-00                   | \$3,060.62                      |
| 267-231-40-00                   | \$3,060.62                      | 267-232-35-00                   | \$2,748.30                      |
| 267-231-41-00                   | \$3,555.12                      | 267-232-36-00                   | \$3,060.62                      |
| 267-231-42-00                   | \$2,748.30                      | 267-232-37-00                   | \$3,060.62                      |

Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-232-38-00                   | \$2,748.30                      | 267-240-03-00                   | \$3,945.50                      |
| 267-232-39-00                   | \$3,060.62                      | 267-240-04-00                   | \$4,383.76                      |
| 267-232-40-00                   | \$2,748.30                      | 267-240-05-00                   | \$3,945.50                      |
| 267-232-41-00                   | \$3,060.62                      | 267-240-06-00                   | \$4,383.76                      |
| 267-232-42-00                   | \$3,060.62                      | 267-240-07-00                   | \$3,945.50                      |
| 267-232-43-00                   | \$2,748.30                      | 267-240-08-00                   | \$3,945.50                      |
| 267-232-44-00                   | \$3,060.62                      | 267-240-09-00                   | \$4,383.76                      |
| 267-232-45-00                   | \$3,060.62                      | 267-240-10-00                   | \$4,383.76                      |
| 267-232-46-00                   | \$2,748.30                      | 267-240-11-00                   | \$3,945.50                      |
| 267-232-47-00                   | \$3,060.62                      | 267-240-12-00                   | \$4,383.76                      |
| 267-232-48-00                   | \$3,060.62                      | 267-240-13-00                   | \$3,945.50                      |
| 267-232-49-00                   | \$2,748.30                      | 267-240-14-00                   | \$4,383.76                      |
| 267-232-50-00                   | \$3,060.62                      | 267-240-15-00                   | \$3,945.50                      |
| 267-232-51-00                   | \$3,060.62                      | 267-240-16-00                   | \$4,383.76                      |
| 267-232-52-00                   | \$3,060.62                      | 267-240-17-00                   | \$3,945.50                      |
| 267-232-53-00                   | \$2,748.30                      | 267-240-18-00                   | \$3,945.50                      |
| 267-232-54-00                   | \$3,060.62                      | 267-240-19-00                   | \$3,945.50                      |
| 267-232-55-00                   | \$3,060.62                      | 267-240-20-00                   | \$4,383.76                      |
| 267-232-56-00                   | \$3,060.62                      | 267-240-21-00                   | \$3,945.50                      |
| 267-232-57-00                   | \$2,748.30                      | 267-240-22-00                   | \$4,383.76                      |
| 267-232-58-00                   | \$3,060.62                      | 267-240-23-00                   | \$3,945.50                      |
| 267-232-59-00                   | \$3,060.62                      | 267-240-24-00                   | \$4,383.76                      |
| 267-232-60-00                   | \$3,060.62                      | 267-240-25-00                   | \$3,945.50                      |
| 267-232-61-00                   | \$3,060.62                      | 267-240-26-00                   | \$4,383.76                      |
| 267-232-62-00                   | \$2,748.30                      | 267-240-27-00                   | \$3,945.50                      |
| 267-232-63-00                   | \$3,060.62                      | 267-240-28-00                   | \$4,383.76                      |
| 267-232-64-00                   | \$3,060.62                      | 267-240-29-00                   | \$3,945.50                      |
| 267-232-65-00                   | \$2,748.30                      | 267-240-30-00                   | \$4,383.76                      |
| 267-232-66-00                   | \$3,060.62                      | 267-240-31-00                   | \$3,945.50                      |
| 267-232-67-00                   | \$3,060.62                      | 267-240-32-00                   | \$4,383.76                      |
| 267-232-68-00                   | \$2,748.30                      | 267-240-33-00                   | \$3,945.50                      |
| 267-232-69-00                   | \$3,060.62                      | 267-240-34-00                   | \$4,383.76                      |
| 267-232-70-00                   | \$3,060.62                      | 267-240-35-00                   | \$3,711.26                      |
| 267-232-71-00                   | \$3,060.62                      | 267-240-36-00                   | \$4,383.76                      |
| 267-232-72-00                   | \$2,748.30                      | 267-240-37-00                   | \$3,945.50                      |
| 267-232-73-00                   | \$3,060.62                      | 267-240-38-00                   | \$4,383.76                      |
| 267-232-74-00                   | \$3,060.62                      | 267-240-39-00                   | \$3,945.50                      |
| 267-232-75-00                   | \$2,748.30                      | 267-240-40-00                   | \$4,383.76                      |
| 267-232-76-00                   | \$3,060.62                      | 267-240-41-00                   | \$3,945.50                      |
| 267-232-77-00                   | \$3,060.62                      | 267-241-01-00                   | \$3,555.12                      |
| 267-232-78-00                   | \$2,748.30                      | 267-241-02-00                   | \$2,748.30                      |
| 267-232-79-00                   | \$3,060.62                      | 267-241-03-00                   | \$3,060.62                      |
| 267-232-80-00                   | \$3,060.62                      | 267-241-04-00                   | \$3,555.12                      |
| 267-232-81-00                   | \$2,748.30                      | 267-241-05-00                   | \$2,748.30                      |
| 267-232-82-00                   | \$3,060.62                      | 267-241-06-00                   | \$3,060.62                      |
| 267-232-83-00                   | \$3,060.62                      | 267-241-07-00                   | \$3,555.12                      |
| 267-232-84-00                   | \$2,748.30                      | 267-241-08-00                   | \$3,060.62                      |
| 267-240-01-00                   | \$3,945.50                      | 267-241-09-00                   | \$2,748.30                      |
| 267-240-02-00                   | \$4,383.76                      | 267-241-10-00                   | \$3,555.12                      |

Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-241-11-00                   | \$3,060.62                      | 267-250-19-00                   | \$3,945.50                      |
| 267-241-12-00                   | \$3,581.12                      | 267-250-20-00                   | \$3,945.50                      |
| 267-241-13-00                   | \$3,060.62                      | 267-250-21-00                   | \$4,383.76                      |
| 267-241-14-00                   | \$2,748.30                      | 267-250-22-00                   | \$3,945.50                      |
| 267-241-15-00                   | \$3,555.12                      | 267-250-23-00                   | \$4,383.76                      |
| 267-241-16-00                   | \$3,060.62                      | 267-250-24-00                   | \$3,711.26                      |
| 267-241-17-00                   | \$2,748.30                      | 267-250-25-00                   | \$4,383.76                      |
| 267-241-18-00                   | \$3,451.00                      | 267-250-26-00                   | \$3,945.50                      |
| 267-241-19-00                   | \$3,060.62                      | 267-250-27-00                   | \$4,383.76                      |
| 267-241-20-00                   | \$2,748.30                      | 267-250-28-00                   | \$3,945.50                      |
| 267-241-21-00                   | \$3,555.12                      | 267-250-29-00                   | \$4,383.76                      |
| 267-241-22-00                   | \$2,748.30                      | 267-280-01-00                   | \$3,581.12                      |
| 267-241-23-00                   | \$3,060.62                      | 267-280-02-00                   | \$3,581.12                      |
| 267-241-24-00                   | \$3,555.12                      | 267-280-03-00                   | \$3,581.12                      |
| 267-241-25-00                   | \$2,748.30                      | 267-280-04-00                   | \$3,581.12                      |
| 267-241-26-00                   | \$3,555.12                      | 267-280-05-00                   | \$3,581.12                      |
| 267-241-27-00                   | \$3,060.62                      | 267-280-06-00                   | \$3,711.26                      |
| 267-241-28-00                   | \$2,748.30                      | 267-280-07-00                   | \$3,581.12                      |
| 267-241-29-00                   | \$3,555.12                      | 267-280-08-00                   | \$3,581.12                      |
| 267-241-30-00                   | \$3,060.62                      | 267-280-09-00                   | \$3,581.12                      |
| 267-241-31-00                   | \$3,451.00                      | 267-280-10-00                   | \$3,581.12                      |
| 267-241-32-00                   | \$3,451.00                      | 267-280-11-00                   | \$3,581.12                      |
| 267-241-33-00                   | \$3,060.62                      | 267-280-12-00                   | \$3,581.12                      |
| 267-241-34-00                   | \$3,060.62                      | 267-280-13-00                   | \$3,711.26                      |
| 267-241-35-00                   | \$2,748.30                      | 267-280-14-00                   | \$3,581.12                      |
| 267-241-36-00                   | \$3,555.12                      | 267-280-15-00                   | \$3,581.12                      |
| 267-241-37-00                   | \$3,060.62                      | 267-280-16-00                   | \$3,581.12                      |
| 267-241-38-00                   | \$3,555.12                      | 267-280-17-00                   | \$3,581.12                      |
| 267-241-39-00                   | \$2,748.30                      | 267-280-18-00                   | \$3,581.12                      |
| 267-241-40-00                   | \$3,060.62                      | 267-280-19-00                   | \$3,711.26                      |
| 267-241-41-00                   | \$3,555.12                      | 267-280-20-00                   | \$3,581.12                      |
| 267-250-01-00                   | \$4,383.76                      | 267-280-21-00                   | \$3,581.12                      |
| 267-250-02-00                   | \$3,945.50                      | 267-280-22-00                   | \$3,581.12                      |
| 267-250-03-00                   | \$4,383.76                      | 267-280-23-00                   | \$3,711.26                      |
| 267-250-04-00                   | \$3,945.50                      | 267-280-24-00                   | \$3,581.12                      |
| 267-250-05-00                   | \$4,383.76                      | 267-280-25-00                   | \$3,581.12                      |
| 267-250-06-00                   | \$3,945.50                      | 267-280-26-00                   | \$3,581.12                      |
| 267-250-07-00                   | \$4,383.76                      | 267-280-27-00                   | \$3,581.12                      |
| 267-250-08-00                   | \$3,945.50                      | 267-280-28-00                   | \$3,581.12                      |
| 267-250-09-00                   | \$3,945.50                      | 267-280-29-00                   | \$3,581.12                      |
| 267-250-10-00                   | \$4,383.76                      | 267-280-30-00                   | \$3,581.12                      |
| 267-250-11-00                   | \$3,711.26                      | 267-280-31-00                   | \$3,581.12                      |
| 267-250-12-00                   | \$4,383.76                      | 267-281-01-00                   | \$3,060.62                      |
| 267-250-13-00                   | \$3,945.50                      | 267-281-02-00                   | \$3,555.12                      |
| 267-250-14-00                   | \$4,383.76                      | 267-281-03-00                   | \$2,748.30                      |
| 267-250-15-00                   | \$3,945.50                      | 267-281-04-00                   | \$3,581.12                      |
| 267-250-16-00                   | \$4,383.76                      | 267-281-05-00                   | \$3,060.62                      |
| 267-250-17-00                   | \$3,945.50                      | 267-281-06-00                   | \$3,451.00                      |
| 267-250-18-00                   | \$4,383.76                      | 267-281-07-00                   | \$3,060.62                      |

Appendix E

**Poway Unified School District  
Improvement Area A of CFD No. 14  
FY 2021-2022 Special Tax Levy**

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-281-08-00                   | \$3,581.12                      | 267-290-20-00                   | \$3,711.26                      |
| 267-281-09-00                   | \$3,060.62                      | 267-290-21-00                   | \$3,581.12                      |
| 267-281-10-00                   | \$2,748.30                      | 267-290-22-00                   | \$3,581.12                      |
| 267-281-11-00                   | \$3,060.62                      | 267-290-23-00                   | \$3,581.12                      |
| 267-281-12-00                   | \$3,581.12                      | 267-290-24-00                   | \$3,581.12                      |
| 267-281-13-00                   | \$3,060.62                      | 267-290-25-00                   | \$3,581.12                      |
| 267-281-14-00                   | \$2,748.30                      | 267-290-26-00                   | \$3,711.26                      |
| 267-281-15-00                   | \$2,748.30                      | 267-290-27-00                   | \$3,581.12                      |
| 267-281-16-00                   | \$3,555.12                      | 267-290-28-00                   | \$3,581.12                      |
| 267-281-17-00                   | \$3,451.00                      | 267-290-29-00                   | \$3,711.26                      |
| 267-281-18-00                   | \$3,060.62                      | 267-290-30-00                   | \$3,581.12                      |
| 267-281-19-00                   | \$3,060.62                      | 267-290-31-00                   | \$3,581.12                      |
| 267-281-20-00                   | \$3,581.12                      | 267-290-32-00                   | \$3,581.12                      |
| 267-281-21-00                   | \$2,748.30                      | 267-290-33-00                   | \$3,581.12                      |
| 267-281-22-00                   | \$3,060.62                      | 267-290-34-00                   | \$3,581.12                      |
| 267-281-23-00                   | \$2,748.30                      | 267-290-35-00                   | \$3,711.26                      |
| 267-281-24-00                   | \$3,555.12                      | 267-290-36-00                   | \$3,581.12                      |
| 267-281-25-00                   | \$3,451.00                      | 267-290-37-00                   | \$3,581.12                      |
| 267-281-26-00                   | \$3,060.62                      | 267-290-38-00                   | \$3,711.26                      |
| 267-281-27-00                   | \$2,748.30                      | 267-290-39-00                   | \$3,581.12                      |
| 267-281-28-00                   | \$3,555.12                      | 267-290-40-00                   | \$3,581.12                      |
| 267-281-29-00                   | \$3,060.62                      | 267-290-41-00                   | \$3,581.12                      |
| 267-281-30-00                   | \$3,555.12                      | 267-290-42-00                   | \$3,581.12                      |
| 267-281-31-00                   | \$2,748.30                      | 267-290-43-00                   | \$3,581.12                      |
| 267-281-32-00                   | \$3,060.62                      | 267-290-44-00                   | \$3,581.12                      |
| 267-281-33-00                   | \$3,555.12                      | 267-290-45-00                   | \$3,581.12                      |
| 267-281-34-00                   | \$3,451.00                      | 267-290-46-00                   | \$3,581.12                      |
| 267-281-35-00                   | \$3,060.62                      | 267-290-47-00                   | \$3,711.26                      |
| 267-281-36-00                   | \$3,060.62                      | 267-290-48-00                   | \$3,581.12                      |
| 267-281-37-00                   | \$2,748.30                      | 267-290-49-00                   | \$3,581.12                      |
| 267-290-01-00                   | \$3,581.12                      | 267-290-50-00                   | \$3,711.26                      |
| 267-290-02-00                   | \$3,581.12                      | 267-290-51-00                   | \$3,581.12                      |
| 267-290-03-00                   | \$3,581.12                      | 267-290-52-00                   | \$3,581.12                      |
| 267-290-04-00                   | \$3,581.12                      | 267-320-01-00                   | \$3,711.26                      |
| 267-290-05-00                   | \$3,581.12                      | 267-320-02-00                   | \$3,581.12                      |
| 267-290-06-00                   | \$3,581.12                      | 267-320-03-00                   | \$4,383.76                      |
| 267-290-07-00                   | \$3,581.12                      | 267-320-04-00                   | \$3,711.26                      |
| 267-290-08-00                   | \$3,711.26                      | 267-320-05-00                   | \$3,945.50                      |
| 267-290-09-00                   | \$3,581.12                      | 267-320-06-00                   | \$3,581.12                      |
| 267-290-10-00                   | \$3,581.12                      | 267-320-07-00                   | \$3,711.26                      |
| 267-290-11-00                   | \$3,581.12                      | 267-320-08-00                   | \$3,581.12                      |
| 267-290-12-00                   | \$3,581.12                      | 267-320-09-00                   | \$4,383.76                      |
| 267-290-13-00                   | \$3,711.26                      | 267-320-10-01                   | \$2,865.42                      |
| 267-290-14-00                   | \$3,581.12                      | 267-320-10-02                   | \$3,175.14                      |
| 267-290-15-00                   | \$3,581.12                      | 267-320-11-01                   | \$3,175.14                      |
| 267-290-16-00                   | \$3,581.12                      | 267-320-11-02                   | \$3,175.14                      |
| 267-290-17-00                   | \$3,581.12                      | 267-320-12-01                   | \$2,865.42                      |
| 267-290-18-00                   | \$3,581.12                      | 267-320-12-02                   | \$3,175.14                      |
| 267-290-19-00                   | \$3,581.12                      | 267-320-13-01                   | \$3,175.14                      |



Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-320-13-02                   | \$3,175.14                      | 267-330-25-00                   | \$3,060.62                      |
| 267-320-14-01                   | \$3,175.14                      | 267-330-26-00                   | \$2,748.30                      |
| 267-320-14-02                   | \$3,175.14                      | 267-330-27-00                   | \$3,060.62                      |
| 267-320-15-01                   | \$3,175.14                      | 267-330-28-00                   | \$3,060.62                      |
| 267-320-15-02                   | \$2,865.42                      | 267-330-29-00                   | \$2,748.30                      |
| 267-321-07-00                   | \$4,383.76                      | 267-330-30-00                   | \$3,060.62                      |
| 267-321-08-00                   | \$3,581.12                      | 267-330-31-00                   | \$3,060.62                      |
| 267-321-09-00                   | \$3,711.26                      | 267-330-32-00                   | \$3,060.62                      |
| 267-321-10-00                   | \$4,383.76                      | 267-330-33-00                   | \$3,060.62                      |
| 267-321-11-00                   | \$3,581.12                      | 267-330-34-00                   | \$2,748.30                      |
| 267-321-12-00                   | \$3,945.50                      | 267-330-35-00                   | \$3,060.62                      |
| 267-321-13-00                   | \$3,711.26                      | 267-330-36-00                   | \$3,060.62                      |
| 267-321-14-00                   | \$4,383.76                      | 267-330-37-00                   | \$2,748.30                      |
| 267-321-16-01                   | \$3,175.14                      | 267-330-38-00                   | \$3,060.62                      |
| 267-321-16-02                   | \$3,175.14                      | 267-330-39-00                   | \$2,748.30                      |
| 267-321-16-03                   | \$3,175.14                      | 267-330-40-00                   | \$3,060.62                      |
| 267-321-16-04                   | \$3,175.14                      | 267-330-41-00                   | \$3,060.62                      |
| 267-321-16-05                   | \$3,175.14                      | 267-330-42-00                   | \$2,748.30                      |
| 267-321-16-06                   | \$3,175.14                      | 267-330-43-00                   | \$3,060.62                      |
| 267-321-16-07                   | \$3,175.14                      | 267-330-44-00                   | \$3,060.62                      |
| 267-321-16-08                   | \$3,175.14                      | 267-330-45-00                   | \$2,748.30                      |
| 267-321-16-09                   | \$3,175.14                      | 267-330-46-00                   | \$3,060.62                      |
| 267-321-16-10                   | \$3,175.14                      | 267-330-47-00                   | \$2,748.30                      |
| 267-321-16-11                   | \$3,175.14                      | 267-330-48-00                   | \$3,060.62                      |
| 267-321-16-12                   | \$2,865.42                      | 267-330-49-00                   | \$2,748.30                      |
| 267-330-01-00                   | \$3,060.62                      | 267-330-50-00                   | \$3,060.62                      |
| 267-330-02-00                   | \$3,060.62                      | 267-330-51-00                   | \$3,060.62                      |
| 267-330-03-00                   | \$3,060.62                      | 267-330-52-00                   | \$2,748.30                      |
| 267-330-04-00                   | \$3,060.62                      | 267-330-53-00                   | \$3,060.62                      |
| 267-330-05-00                   | \$2,748.30                      | 267-330-54-00                   | \$3,060.62                      |
| 267-330-06-00                   | \$3,060.62                      | 267-330-55-00                   | \$3,060.62                      |
| 267-330-07-00                   | \$2,748.30                      | 267-330-56-00                   | \$2,748.30                      |
| 267-330-08-00                   | \$3,060.62                      | 267-330-57-00                   | \$3,060.62                      |
| 267-330-09-00                   | \$2,748.30                      | 267-330-58-00                   | \$3,060.62                      |
| 267-330-10-00                   | \$3,060.62                      | 267-330-59-00                   | \$3,060.62                      |
| 267-330-11-00                   | \$3,060.62                      | 267-330-60-00                   | \$2,748.30                      |
| 267-330-12-00                   | \$3,060.62                      | 267-330-61-00                   | \$3,060.62                      |
| 267-330-13-00                   | \$2,748.30                      | 267-330-62-00                   | \$3,060.62                      |
| 267-330-14-00                   | \$3,060.62                      | 267-330-63-00                   | \$2,748.30                      |
| 267-330-15-00                   | \$3,060.62                      | 267-330-64-00                   | \$3,060.62                      |
| 267-330-16-00                   | \$3,060.62                      | 267-330-65-00                   | \$3,060.62                      |
| 267-330-17-00                   | \$2,748.30                      | 267-330-66-00                   | \$2,748.30                      |
| 267-330-18-00                   | \$3,060.62                      | 267-330-67-00                   | \$3,060.62                      |
| 267-330-19-00                   | \$3,060.62                      | 267-330-68-00                   | \$3,060.62                      |
| 267-330-20-00                   | \$2,748.30                      | 267-330-69-00                   | \$3,060.62                      |
| 267-330-21-00                   | \$3,060.62                      | 267-340-01-00                   | \$3,711.26                      |
| 267-330-22-00                   | \$3,060.62                      | 267-340-02-00                   | \$3,945.50                      |
| 267-330-23-00                   | \$2,748.30                      | 267-340-03-00                   | \$4,383.76                      |
| 267-330-24-00                   | \$2,748.30                      | 267-340-04-00                   | \$3,945.50                      |

Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-340-05-00                   | \$3,711.26                      | 267-340-54-00                   | \$3,945.50                      |
| 267-340-06-00                   | \$3,945.50                      | 267-340-55-00                   | \$4,383.76                      |
| 267-340-07-00                   | \$3,711.26                      | 267-340-56-00                   | \$3,711.26                      |
| 267-340-08-00                   | \$3,945.50                      | 267-340-57-00                   | \$4,383.76                      |
| 267-340-09-00                   | \$3,711.26                      | 267-340-58-00                   | \$3,945.50                      |
| 267-340-10-00                   | \$3,945.50                      | 267-340-59-00                   | \$3,711.26                      |
| 267-340-11-00                   | \$3,711.26                      | 267-340-60-00                   | \$3,945.50                      |
| 267-340-12-00                   | \$3,945.50                      | 267-340-61-00                   | \$4,383.76                      |
| 267-340-13-00                   | \$3,711.26                      | 267-340-62-00                   | \$3,945.50                      |
| 267-340-14-00                   | \$3,945.50                      | 267-340-63-00                   | \$4,383.76                      |
| 267-340-15-00                   | \$3,711.26                      | 267-340-64-00                   | \$4,383.76                      |
| 267-340-16-00                   | \$3,945.50                      | 267-340-65-00                   | \$3,945.50                      |
| 267-340-17-00                   | \$4,383.76                      | 267-340-66-00                   | \$3,711.26                      |
| 267-340-18-00                   | \$3,945.50                      | 267-340-67-00                   | \$4,383.76                      |
| 267-340-19-00                   | \$3,945.50                      | 267-340-68-00                   | \$3,945.50                      |
| 267-340-20-00                   | \$4,383.76                      | 267-340-69-00                   | \$4,383.76                      |
| 267-340-21-00                   | \$3,711.26                      | 267-340-70-00                   | \$3,711.26                      |
| 267-340-22-00                   | \$3,945.50                      | 267-341-01-00                   | \$3,451.00                      |
| 267-340-23-00                   | \$3,711.26                      | 267-341-02-00                   | \$3,581.12                      |
| 267-340-24-00                   | \$3,945.50                      | 267-341-03-00                   | \$3,060.62                      |
| 267-340-25-00                   | \$4,383.76                      | 267-341-04-00                   | \$2,748.30                      |
| 267-340-26-00                   | \$3,711.26                      | 267-341-05-00                   | \$3,581.12                      |
| 267-340-27-00                   | \$3,945.50                      | 267-341-06-00                   | \$2,748.30                      |
| 267-340-28-00                   | \$4,383.76                      | 267-341-07-00                   | \$3,581.12                      |
| 267-340-29-00                   | \$4,383.76                      | 267-341-08-00                   | \$3,060.62                      |
| 267-340-30-00                   | \$3,945.50                      | 267-341-09-00                   | \$2,748.30                      |
| 267-340-31-00                   | \$3,711.26                      | 267-341-10-00                   | \$3,555.12                      |
| 267-340-32-00                   | \$3,945.50                      | 267-341-11-00                   | \$3,451.00                      |
| 267-340-33-00                   | \$3,945.50                      | 267-341-12-00                   | \$2,748.30                      |
| 267-340-34-00                   | \$3,711.26                      | 267-341-13-00                   | \$3,060.62                      |
| 267-340-35-00                   | \$4,383.76                      | 267-341-14-00                   | \$3,581.12                      |
| 267-340-36-00                   | \$3,945.50                      | 267-341-15-00                   | \$2,748.30                      |
| 267-340-37-00                   | \$4,383.76                      | 267-341-16-00                   | \$3,060.62                      |
| 267-340-38-00                   | \$3,945.50                      | 267-341-17-00                   | \$3,581.12                      |
| 267-340-39-00                   | \$3,711.26                      | 267-341-18-00                   | \$2,748.30                      |
| 267-340-40-00                   | \$3,945.50                      | 267-341-19-00                   | \$3,060.62                      |
| 267-340-41-00                   | \$4,383.76                      | 267-341-20-00                   | \$2,748.30                      |
| 267-340-42-00                   | \$3,945.50                      | 267-341-21-00                   | \$3,060.62                      |
| 267-340-43-00                   | \$4,383.76                      | 267-341-22-00                   | \$3,555.12                      |
| 267-340-44-00                   | \$3,945.50                      | 267-350-01-00                   | \$4,383.76                      |
| 267-340-45-00                   | \$4,383.76                      | 267-350-02-00                   | \$3,711.26                      |
| 267-340-46-00                   | \$3,945.50                      | 267-350-03-00                   | \$4,383.76                      |
| 267-340-47-00                   | \$4,383.76                      | 267-350-04-00                   | \$3,711.26                      |
| 267-340-48-00                   | \$3,945.50                      | 267-350-05-00                   | \$3,581.12                      |
| 267-340-49-00                   | \$3,711.26                      | 267-350-06-00                   | \$4,383.76                      |
| 267-340-50-00                   | \$3,711.26                      | 267-350-07-00                   | \$3,711.26                      |
| 267-340-51-00                   | \$4,383.76                      | 267-350-08-00                   | \$3,945.50                      |
| 267-340-52-00                   | \$3,945.50                      | 267-350-09-00                   | \$4,383.76                      |
| 267-340-53-00                   | \$3,711.26                      | 267-350-10-00                   | \$3,711.26                      |

Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-350-11-00                   | \$3,945.50                      | 267-350-64-00                   | \$3,711.26                      |
| 267-350-12-00                   | \$3,711.26                      | 267-350-65-00                   | \$3,581.12                      |
| 267-350-13-00                   | \$4,383.76                      | 267-350-66-00                   | \$3,711.26                      |
| 267-350-14-00                   | \$3,581.12                      | 267-350-67-00                   | \$4,383.76                      |
| 267-350-15-00                   | \$3,711.26                      | 267-350-68-00                   | \$3,711.26                      |
| 267-350-16-00                   | \$4,383.76                      | 267-350-69-00                   | \$3,581.12                      |
| 267-350-17-00                   | \$3,711.26                      | 267-350-70-00                   | \$4,383.76                      |
| 267-350-18-00                   | \$4,383.76                      | 267-350-71-00                   | \$4,383.76                      |
| 267-350-29-01                   | \$3,175.14                      | 267-350-72-00                   | \$3,711.26                      |
| 267-350-29-02                   | \$2,865.42                      | 267-350-73-00                   | \$3,711.26                      |
| 267-350-30-01                   | \$3,175.14                      | 267-350-74-00                   | \$3,581.12                      |
| 267-350-30-02                   | \$3,175.14                      | 267-350-75-00                   | \$3,945.50                      |
| 267-350-31-01                   | \$3,175.14                      | 267-350-76-00                   | \$3,711.26                      |
| 267-350-31-02                   | \$2,865.42                      | 267-350-77-00                   | \$4,383.76                      |
| 267-350-32-01                   | \$3,175.14                      | 267-350-78-00                   | \$3,711.26                      |
| 267-350-32-02                   | \$3,175.14                      | 267-350-79-00                   | \$4,383.76                      |
| 267-350-33-01                   | \$3,175.14                      | 267-350-80-00                   | \$3,581.12                      |
| 267-350-33-02                   | \$3,175.14                      | 267-350-81-00                   | \$3,711.26                      |
| 267-350-34-01                   | \$3,175.14                      | 267-350-82-00                   | \$4,383.76                      |
| 267-350-34-02                   | \$3,175.14                      | 267-360-01-00                   | \$3,451.00                      |
| 267-350-35-01                   | \$3,175.14                      | 267-360-02-00                   | \$3,451.00                      |
| 267-350-35-02                   | \$2,865.42                      | 267-360-03-00                   | \$3,555.12                      |
| 267-350-36-01                   | \$3,175.14                      | 267-360-04-00                   | \$3,451.00                      |
| 267-350-36-02                   | \$2,865.42                      | 267-360-05-00                   | \$3,451.00                      |
| 267-350-37-01                   | \$3,175.14                      | 267-360-06-00                   | \$3,555.12                      |
| 267-350-37-02                   | \$3,175.14                      | 267-360-07-00                   | \$3,451.00                      |
| 267-350-38-01                   | \$3,175.14                      | 267-360-08-00                   | \$3,451.00                      |
| 267-350-38-02                   | \$3,175.14                      | 267-360-09-00                   | \$3,451.00                      |
| 267-350-39-00                   | \$3,581.12                      | 267-360-10-00                   | \$3,555.12                      |
| 267-350-40-00                   | \$4,383.76                      | 267-360-11-00                   | \$3,451.00                      |
| 267-350-41-00                   | \$3,711.26                      | 267-360-12-00                   | \$3,555.12                      |
| 267-350-42-00                   | \$3,711.26                      | 267-360-13-00                   | \$3,451.00                      |
| 267-350-43-00                   | \$3,581.12                      | 267-360-14-00                   | \$3,451.00                      |
| 267-350-44-00                   | \$3,711.26                      | 267-360-15-00                   | \$3,451.00                      |
| 267-350-45-00                   | \$3,581.12                      | 267-360-16-00                   | \$3,451.00                      |
| 267-350-46-00                   | \$3,945.50                      | 267-360-17-00                   | \$3,451.00                      |
| 267-350-47-00                   | \$3,711.26                      | 267-360-18-00                   | \$3,555.12                      |
| 267-350-48-00                   | \$4,383.76                      | 267-360-19-00                   | \$3,451.00                      |
| 267-350-49-00                   | \$3,581.12                      | 267-360-20-00                   | \$3,451.00                      |
| 267-350-50-00                   | \$3,711.26                      | 267-360-21-00                   | \$3,451.00                      |
| 267-350-51-01                   | \$3,175.14                      | 267-360-23-00                   | \$3,555.12                      |
| 267-350-51-02                   | \$2,865.42                      | 267-360-24-00                   | \$3,451.00                      |
| 267-350-52-00                   | \$3,711.26                      | 267-360-25-00                   | \$3,555.12                      |
| 267-350-53-00                   | \$3,945.50                      | 267-360-26-00                   | \$3,451.00                      |
| 267-350-54-00                   | \$3,581.12                      | 267-360-27-00                   | \$3,451.00                      |
| 267-350-55-00                   | \$4,383.76                      | 267-360-28-00                   | \$3,555.12                      |
| 267-350-56-00                   | \$3,711.26                      | 267-360-29-00                   | \$3,451.00                      |
| 267-350-57-00                   | \$4,383.76                      | 267-360-30-00                   | \$3,451.00                      |
| 267-350-63-00                   | \$4,383.76                      | 267-360-31-00                   | \$3,451.00                      |

Appendix E

**Poway Unified School District  
Improvement Area A of CFD No. 14  
FY 2021-2022 Special Tax Levy**

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-360-32-00                   | \$3,451.00                      | 267-361-08-00                   | \$4,383.76                      |
| 267-360-33-00                   | \$3,555.12                      | 267-361-09-00                   | \$4,383.76                      |
| 267-360-34-00                   | \$3,451.00                      | 267-361-10-00                   | \$4,383.76                      |
| 267-360-35-00                   | \$3,451.00                      | 267-361-11-00                   | \$3,711.26                      |
| 267-360-36-00                   | \$3,555.12                      | 267-361-12-00                   | \$4,383.76                      |
| 267-360-37-00                   | \$3,451.00                      | 267-361-13-00                   | \$4,383.76                      |
| 267-360-38-00                   | \$3,555.12                      | 267-361-14-00                   | \$4,383.76                      |
| 267-360-39-00                   | \$3,451.00                      | 267-361-15-00                   | \$4,991.74                      |
| 267-360-40-00                   | \$3,555.12                      | 267-361-16-00                   | \$4,383.76                      |
| 267-360-41-00                   | \$3,451.00                      | 267-361-17-00                   | \$4,861.62                      |
| 267-360-42-00                   | \$3,555.12                      | 267-361-18-00                   | \$4,383.76                      |
| 267-360-43-00                   | \$3,451.00                      | 267-361-19-00                   | \$4,861.62                      |
| 267-360-44-00                   | \$3,451.00                      | 267-361-20-00                   | \$4,861.62                      |
| 267-360-45-00                   | \$3,555.12                      | 267-361-21-00                   | \$4,861.62                      |
| 267-360-46-00                   | \$3,451.00                      | 267-361-22-00                   | \$4,991.74                      |
| 267-360-47-00                   | \$3,555.12                      | 267-361-23-00                   | \$4,383.76                      |
| 267-360-48-00                   | \$3,451.00                      | 267-361-24-00                   | \$4,861.62                      |
| 267-360-49-00                   | \$3,555.12                      | 267-361-25-00                   | \$4,383.76                      |
| 267-360-50-00                   | \$3,451.00                      | 267-361-26-00                   | \$3,945.50                      |
| 267-360-51-00                   | \$3,555.12                      | 267-361-27-00                   | \$4,861.62                      |
| 267-360-52-00                   | \$3,451.00                      | 267-361-28-00                   | \$4,383.76                      |
| 267-360-53-00                   | \$3,451.00                      | 267-361-29-00                   | \$4,383.76                      |
| 267-360-54-00                   | \$3,451.00                      | 267-361-30-00                   | \$4,861.62                      |
| 267-360-55-00                   | \$3,555.12                      | 267-361-31-00                   | \$4,861.62                      |
| 267-360-56-00                   | \$3,451.00                      | 267-361-32-00                   | \$4,383.76                      |
| 267-360-57-00                   | \$3,555.12                      | 267-361-33-00                   | \$4,991.74                      |
| 267-360-58-00                   | \$3,451.00                      | 267-361-34-00                   | \$4,861.62                      |
| 267-360-59-00                   | \$3,451.00                      | 267-361-35-00                   | \$3,945.50                      |
| 267-360-60-00                   | \$3,555.12                      | 267-361-36-00                   | \$4,991.74                      |
| 267-360-61-00                   | \$4,991.74                      | 267-361-37-00                   | \$4,861.62                      |
| 267-360-62-00                   | \$4,991.74                      | 267-361-38-00                   | \$4,991.74                      |
| 267-360-63-00                   | \$4,991.74                      | 267-361-39-00                   | \$3,945.50                      |
| 267-360-64-00                   | \$4,991.74                      | 267-361-40-00                   | \$4,861.62                      |
| 267-360-65-00                   | \$4,991.74                      | 267-361-41-00                   | \$4,861.62                      |
| 267-360-66-00                   | \$4,991.74                      | 267-361-42-00                   | \$3,945.50                      |
| 267-360-67-00                   | \$4,991.74                      | 267-361-43-00                   | \$4,861.62                      |
| 267-360-68-00                   | \$4,991.74                      | 267-361-44-00                   | \$4,383.76                      |
| 267-360-69-00                   | \$4,991.74                      | 267-361-45-00                   | \$4,383.76                      |
| 267-360-70-00                   | \$4,991.74                      | 267-361-46-00                   | \$4,861.62                      |
| 267-360-71-00                   | \$4,991.74                      | 267-361-47-00                   | \$3,945.50                      |
| 267-360-72-00                   | \$4,991.74                      | 267-361-48-00                   | \$4,383.76                      |
| 267-360-73-00                   | \$4,991.74                      | 267-361-49-00                   | \$4,861.62                      |
| 267-361-01-00                   | \$4,383.76                      | 267-361-50-00                   | \$3,945.50                      |
| 267-361-02-00                   | \$4,991.74                      | 267-361-51-00                   | \$4,991.74                      |
| 267-361-03-00                   | \$4,383.76                      | 267-361-52-00                   | \$4,991.74                      |
| 267-361-04-00                   | \$4,383.76                      | 267-361-53-00                   | \$4,991.74                      |
| 267-361-05-00                   | \$4,861.62                      | 267-361-54-00                   | \$4,991.74                      |
| 267-361-06-00                   | \$4,383.76                      | 267-361-55-00                   | \$4,991.74                      |
| 267-361-07-00                   | \$3,711.26                      | 267-361-56-00                   | \$4,991.74                      |

Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-361-57-00                   | \$4,991.74                      | 267-362-47-00                   | \$3,945.50                      |
| 267-361-58-00                   | \$4,991.74                      | 267-362-48-00                   | \$4,991.74                      |
| 267-361-59-00                   | \$4,991.74                      | 267-362-49-00                   | \$4,991.74                      |
| 267-362-01-00                   | \$4,991.74                      | 267-362-50-00                   | \$4,991.74                      |
| 267-362-02-00                   | \$4,991.74                      | 267-362-51-00                   | \$4,991.74                      |
| 267-362-03-00                   | \$4,991.74                      | 267-362-52-00                   | \$4,991.74                      |
| 267-362-04-00                   | \$4,991.74                      | 267-362-53-00                   | \$4,991.74                      |
| 267-362-05-00                   | \$4,991.74                      | 267-362-54-00                   | \$4,991.74                      |
| 267-362-06-00                   | \$4,991.74                      | 267-362-55-00                   | \$4,991.74                      |
| 267-362-07-00                   | \$4,991.74                      | 267-362-56-00                   | \$4,991.74                      |
| 267-362-08-00                   | \$4,991.74                      | 267-363-01-00                   | \$4,991.74                      |
| 267-362-09-00                   | \$4,991.74                      | 267-363-02-00                   | \$4,991.74                      |
| 267-362-10-00                   | \$4,991.74                      | 267-363-03-00                   | \$4,991.74                      |
| 267-362-11-00                   | \$4,991.74                      | 267-363-04-00                   | \$4,991.74                      |
| 267-362-12-00                   | \$4,991.74                      | 267-363-05-00                   | \$4,991.74                      |
| 267-362-13-00                   | \$4,991.74                      | 267-363-06-00                   | \$4,991.74                      |
| 267-362-14-00                   | \$4,991.74                      | 267-363-07-00                   | \$4,991.74                      |
| 267-362-15-00                   | \$4,991.74                      | 267-363-08-00                   | \$4,991.74                      |
| 267-362-16-00                   | \$4,991.74                      | 267-363-23-00                   | \$4,861.62                      |
| 267-362-17-00                   | \$4,991.74                      | 267-363-24-00                   | \$3,711.26                      |
| 267-362-18-00                   | \$4,991.74                      | 267-363-25-00                   | \$4,861.62                      |
| 267-362-19-00                   | \$4,991.74                      | 267-363-26-00                   | \$4,861.62                      |
| 267-362-20-00                   | \$4,991.74                      | 267-363-27-00                   | \$4,861.62                      |
| 267-362-21-00                   | \$4,991.74                      | 267-363-28-00                   | \$4,861.62                      |
| 267-362-22-00                   | \$4,991.74                      | 267-363-29-00                   | \$3,711.26                      |
| 267-362-23-00                   | \$4,991.74                      | 267-363-30-00                   | \$4,861.62                      |
| 267-362-24-00                   | \$4,991.74                      | 267-363-31-00                   | \$4,861.62                      |
| 267-362-25-00                   | \$4,991.74                      | 267-363-32-00                   | \$4,861.62                      |
| 267-362-26-00                   | \$4,991.74                      | 267-364-01-00                   | \$4,861.62                      |
| 267-362-27-00                   | \$4,991.74                      | 267-364-08-00                   | \$4,861.62                      |
| 267-362-28-00                   | \$4,991.74                      | 267-364-09-00                   | \$4,861.62                      |
| 267-362-29-00                   | \$4,991.74                      | 267-364-16-00                   | \$4,861.62                      |
| 267-362-30-00                   | \$4,991.74                      | 267-364-17-00                   | \$4,861.62                      |
| 267-362-31-00                   | \$4,861.62                      | 267-364-18-00                   | \$4,861.62                      |
| 267-362-32-00                   | \$3,711.26                      | 267-364-19-00                   | \$4,861.62                      |
| 267-362-33-00                   | \$4,861.62                      | 267-364-20-00                   | \$4,991.74                      |
| 267-362-34-00                   | \$4,861.62                      | 267-364-27-00                   | \$3,711.26                      |
| 267-362-35-00                   | \$3,945.50                      | 267-364-28-00                   | \$4,991.74                      |
| 267-362-36-00                   | \$4,861.62                      | 267-364-29-00                   | \$4,861.62                      |
| 267-362-37-00                   | \$3,711.26                      | 267-364-30-00                   | \$4,861.62                      |
| 267-362-38-00                   | \$4,861.62                      | 267-364-31-00                   | \$4,991.74                      |
| 267-362-39-00                   | \$4,861.62                      | 267-364-32-00                   | \$3,711.26                      |
| 267-362-40-00                   | \$4,861.62                      | 267-364-33-00                   | \$3,711.26                      |
| 267-362-41-00                   | \$3,711.26                      | 267-364-34-00                   | \$4,991.74                      |
| 267-362-42-00                   | \$4,861.62                      | 267-364-35-00                   | \$4,861.62                      |
| 267-362-43-00                   | \$3,945.50                      | 267-364-36-00                   | \$4,861.62                      |
| 267-362-44-00                   | \$4,861.62                      | 267-364-37-00                   | \$4,991.74                      |
| 267-362-45-00                   | \$4,861.62                      | 267-364-38-00                   | \$3,711.26                      |
| 267-362-46-00                   | \$3,711.26                      | 267-370-01-01                   | \$2,462.06                      |

**Appendix E**

**Poway Unified School District  
Improvement Area A of CFD No. 14  
FY 2021-2022 Special Tax Levy**

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-370-01-02                   | \$2,462.06                      | 267-370-01-51                   | \$3,175.14                      |
| 267-370-01-03                   | \$2,462.06                      | 267-370-01-52                   | \$3,175.14                      |
| 267-370-01-04                   | \$3,175.14                      | 267-370-01-53                   | \$3,175.14                      |
| 267-370-01-05                   | \$3,175.14                      | 267-370-01-54                   | \$2,462.06                      |
| 267-370-01-06                   | \$3,175.14                      | 267-370-01-55                   | \$2,462.06                      |
| 267-370-01-07                   | \$3,175.14                      | 267-400-01-00                   | \$3,945.50                      |
| 267-370-01-08                   | \$2,462.06                      | 267-400-02-00                   | \$4,383.76                      |
| 267-370-01-09                   | \$2,462.06                      | 267-400-03-00                   | \$4,861.62                      |
| 267-370-01-10                   | \$2,462.06                      | 267-400-04-00                   | \$3,945.50                      |
| 267-370-01-11                   | \$2,462.06                      | 267-400-05-00                   | \$4,861.62                      |
| 267-370-01-12                   | \$2,462.06                      | 267-400-06-00                   | \$4,383.76                      |
| 267-370-01-13                   | \$2,462.06                      | 267-400-07-00                   | \$3,945.50                      |
| 267-370-01-14                   | \$3,175.14                      | 267-400-08-00                   | \$4,861.62                      |
| 267-370-01-15                   | \$3,175.14                      | 267-400-09-00                   | \$4,383.76                      |
| 267-370-01-16                   | \$3,175.14                      | 267-400-10-00                   | \$4,861.62                      |
| 267-370-01-17                   | \$3,175.14                      | 267-400-11-00                   | \$3,945.50                      |
| 267-370-01-18                   | \$2,462.06                      | 267-400-12-00                   | \$4,991.74                      |
| 267-370-01-19                   | \$2,462.06                      | 267-400-13-00                   | \$4,861.62                      |
| 267-370-01-20                   | \$2,462.06                      | 267-400-14-00                   | \$4,383.76                      |
| 267-370-01-21                   | \$2,462.06                      | 267-400-15-00                   | \$4,383.76                      |
| 267-370-01-22                   | \$3,175.14                      | 267-400-16-00                   | \$4,861.62                      |
| 267-370-01-23                   | \$3,175.14                      | 267-400-17-00                   | \$3,945.50                      |
| 267-370-01-24                   | \$3,175.14                      | 267-400-19-00                   | \$3,945.50                      |
| 267-370-01-25                   | \$3,175.14                      | 267-400-20-00                   | \$4,861.62                      |
| 267-370-01-26                   | \$2,462.06                      | 267-400-21-00                   | \$4,861.62                      |
| 267-370-01-27                   | \$2,462.06                      | 267-400-22-00                   | \$4,383.76                      |
| 267-370-01-28                   | \$3,175.14                      | 267-400-23-00                   | \$4,383.76                      |
| 267-370-01-29                   | \$3,175.14                      | 267-400-24-00                   | \$4,991.74                      |
| 267-370-01-30                   | \$3,175.14                      | 267-400-25-00                   | \$4,383.76                      |
| 267-370-01-31                   | \$3,175.14                      | 267-400-26-00                   | \$4,861.62                      |
| 267-370-01-32                   | \$2,462.06                      | 267-400-27-00                   | \$4,861.62                      |
| 267-370-01-33                   | \$2,462.06                      | 267-400-28-00                   | \$4,383.76                      |
| 267-370-01-34                   | \$3,175.14                      | 267-400-29-00                   | \$3,945.50                      |
| 267-370-01-35                   | \$3,175.14                      | 267-400-30-00                   | \$4,383.76                      |
| 267-370-01-36                   | \$3,175.14                      | 267-400-31-00                   | \$3,945.50                      |
| 267-370-01-37                   | \$3,175.14                      | 267-400-32-00                   | \$4,383.76                      |
| 267-370-01-38                   | \$2,462.06                      | 267-400-33-00                   | \$3,945.50                      |
| 267-370-01-39                   | \$2,462.06                      | 267-400-34-00                   | \$4,861.62                      |
| 267-370-01-40                   | \$2,462.06                      | 267-400-35-00                   | \$3,945.50                      |
| 267-370-01-41                   | \$2,462.06                      | 267-400-36-00                   | \$4,383.76                      |
| 267-370-01-42                   | \$2,462.06                      | 267-400-37-00                   | \$4,861.62                      |
| 267-370-01-43                   | \$3,175.14                      | 267-400-38-00                   | \$4,861.62                      |
| 267-370-01-44                   | \$3,175.14                      | 267-400-39-00                   | \$4,383.76                      |
| 267-370-01-45                   | \$3,175.14                      | 267-400-40-00                   | \$4,991.74                      |
| 267-370-01-46                   | \$3,175.14                      | 267-400-41-00                   | \$4,383.76                      |
| 267-370-01-47                   | \$2,462.06                      | 267-400-42-00                   | \$4,861.62                      |
| 267-370-01-48                   | \$2,462.06                      | 267-400-43-00                   | \$3,945.50                      |
| 267-370-01-49                   | \$2,462.06                      | 267-400-44-00                   | \$4,383.76                      |
| 267-370-01-50                   | \$3,175.14                      | 267-400-45-00                   | \$4,861.62                      |

Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-400-46-00                   | \$4,861.62                      | 267-401-41-00                   | \$4,991.74                      |
| 267-400-47-00                   | \$3,945.50                      | 267-401-42-00                   | \$4,991.74                      |
| 267-400-48-00                   | \$3,945.50                      | 267-401-43-00                   | \$4,991.74                      |
| 267-400-49-00                   | \$4,383.76                      | 267-401-44-00                   | \$4,991.74                      |
| 267-400-50-00                   | \$4,383.76                      | 267-401-45-00                   | \$4,991.74                      |
| 267-400-51-00                   | \$4,383.76                      | 267-401-46-00                   | \$4,991.74                      |
| 267-400-52-00                   | \$4,861.62                      | 267-401-47-00                   | \$4,991.74                      |
| 267-400-53-00                   | \$3,945.50                      | 267-401-48-00                   | \$4,991.74                      |
| 267-400-54-00                   | \$4,861.62                      | 267-401-49-00                   | \$4,991.74                      |
| 267-401-01-00                   | \$3,451.00                      | 267-401-50-00                   | \$4,991.74                      |
| 267-401-02-00                   | \$3,555.12                      | 267-401-51-00                   | \$4,991.74                      |
| 267-401-03-00                   | \$3,451.00                      | 267-401-52-00                   | \$4,991.74                      |
| 267-401-04-00                   | \$3,451.00                      | 267-401-53-00                   | \$4,991.74                      |
| 267-401-05-00                   | \$3,555.12                      | 267-401-54-00                   | \$4,991.74                      |
| 267-401-06-00                   | \$3,451.00                      | 267-401-55-00                   | \$4,991.74                      |
| 267-401-07-00                   | \$3,451.00                      | 267-401-56-00                   | \$4,991.74                      |
| 267-401-08-00                   | \$3,555.12                      | 267-401-57-00                   | \$4,991.74                      |
| 267-401-09-00                   | \$3,451.00                      | 267-401-58-00                   | \$4,991.74                      |
| 267-401-10-00                   | \$3,451.00                      | 267-401-59-00                   | \$4,991.74                      |
| 267-401-11-00                   | \$3,451.00                      | 267-401-60-00                   | \$4,991.74                      |
| 267-401-12-00                   | \$3,555.12                      | 267-401-61-00                   | \$4,991.74                      |
| 267-401-13-00                   | \$3,451.00                      | 267-401-62-00                   | \$4,991.74                      |
| 267-401-14-00                   | \$3,451.00                      | 267-401-63-00                   | \$4,991.74                      |
| 267-401-15-00                   | \$3,555.12                      | 267-401-64-00                   | \$4,991.74                      |
| 267-401-16-00                   | \$3,451.00                      | 267-402-01-00                   | \$4,991.74                      |
| 267-401-17-00                   | \$3,451.00                      | 267-402-02-00                   | \$4,991.74                      |
| 267-401-18-00                   | \$3,555.12                      | 267-402-03-00                   | \$4,991.74                      |
| 267-401-19-00                   | \$3,451.00                      | 267-402-04-00                   | \$4,991.74                      |
| 267-401-20-00                   | \$3,555.12                      | 267-402-05-00                   | \$4,861.62                      |
| 267-401-21-00                   | \$3,451.00                      | 267-402-06-00                   | \$3,711.26                      |
| 267-401-22-00                   | \$3,451.00                      | 267-402-07-00                   | \$4,861.62                      |
| 267-401-23-00                   | \$3,451.00                      | 267-402-08-00                   | \$4,861.62                      |
| 267-401-24-00                   | \$3,555.12                      | 267-402-09-00                   | \$4,861.62                      |
| 267-401-25-00                   | \$3,451.00                      | 267-402-10-00                   | \$4,861.62                      |
| 267-401-26-00                   | \$3,555.12                      | 267-402-11-00                   | \$3,711.26                      |
| 267-401-27-00                   | \$3,451.00                      | 267-402-12-00                   | \$4,861.62                      |
| 267-401-28-00                   | \$3,555.12                      | 267-402-13-00                   | \$4,861.62                      |
| 267-401-29-00                   | \$3,451.00                      | 267-402-14-00                   | \$4,861.62                      |
| 267-401-30-00                   | \$4,991.74                      | 267-402-15-00                   | \$3,711.26                      |
| 267-401-31-00                   | \$4,991.74                      | 267-402-16-00                   | \$4,861.62                      |
| 267-401-32-00                   | \$4,991.74                      | 267-402-17-00                   | \$4,861.62                      |
| 267-401-33-00                   | \$4,991.74                      | 267-402-18-00                   | \$4,861.62                      |
| 267-401-34-00                   | \$4,991.74                      | 267-402-19-00                   | \$3,711.26                      |
| 267-401-35-00                   | \$4,991.74                      | 267-402-20-00                   | \$4,861.62                      |
| 267-401-36-00                   | \$4,991.74                      | 267-402-21-00                   | \$4,861.62                      |
| 267-401-37-00                   | \$4,991.74                      | 267-402-22-00                   | \$4,861.62                      |
| 267-401-38-00                   | \$4,991.74                      | 267-402-23-00                   | \$4,991.74                      |
| 267-401-39-00                   | \$4,991.74                      | 267-402-24-00                   | \$3,711.26                      |
| 267-401-40-00                   | \$4,991.74                      | 267-402-25-00                   | \$4,861.62                      |

Appendix E

Poway Unified School District  
 Improvement Area A of CFD No. 14  
 FY 2021-2022 Special Tax Levy

| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 267-403-05-01                   | \$2,462.06                      | 267-403-10-04                   | \$3,175.14                      |
| 267-403-05-02                   | \$2,462.06                      | 267-403-10-05                   | \$3,175.14                      |
| 267-403-05-03                   | \$2,462.06                      | 267-403-10-06                   | \$3,175.14                      |
| 267-403-05-04                   | \$3,175.14                      | 267-403-10-07                   | \$3,175.14                      |
| 267-403-05-05                   | \$3,175.14                      | 267-403-10-08                   | \$2,462.06                      |
| 267-403-05-06                   | \$3,175.14                      | 267-403-10-09                   | \$2,462.06                      |
| 267-403-05-07                   | \$3,175.14                      | 267-403-10-10                   | \$2,462.06                      |
| 267-403-05-08                   | \$2,462.06                      | 267-403-11-01                   | \$3,175.14                      |
| 267-403-05-09                   | \$2,462.06                      | 267-403-11-02                   | \$3,175.14                      |
| 267-403-05-10                   | \$2,462.06                      | 267-403-11-03                   | \$3,175.14                      |
| 267-403-06-01                   | \$3,175.14                      | 267-403-11-04                   | \$3,175.14                      |
| 267-403-06-02                   | \$3,175.14                      | 267-403-11-05                   | \$2,462.06                      |
| 267-403-06-03                   | \$3,175.14                      | 267-403-11-06                   | \$2,462.06                      |
| 267-403-06-04                   | \$3,175.14                      | 267-403-11-07                   | \$2,462.06                      |
| 267-403-06-05                   | \$2,462.06                      | 267-403-11-08                   | \$2,462.06                      |
| 267-403-06-06                   | \$2,462.06                      | 267-403-11-09                   | \$2,462.06                      |
| 267-403-06-07                   | \$2,462.06                      | 267-403-11-10                   | \$2,462.06                      |
| 267-403-06-08                   | \$2,462.06                      | 267-403-12-01                   | \$3,175.14                      |
| 267-403-06-09                   | \$2,462.06                      | 267-403-12-02                   | \$3,175.14                      |
| 267-403-06-10                   | \$2,462.06                      | 267-403-12-03                   | \$3,175.14                      |
| 267-403-07-01                   | \$2,462.06                      | 267-403-12-04                   | \$3,175.14                      |
| 267-403-07-02                   | \$2,462.06                      |                                 |                                 |
| 267-403-07-03                   | \$2,462.06                      |                                 |                                 |
| 267-403-07-04                   | \$3,175.14                      |                                 |                                 |
| 267-403-07-05                   | \$3,175.14                      |                                 |                                 |
| 267-403-07-06                   | \$3,175.14                      |                                 |                                 |
| 267-403-07-07                   | \$3,175.14                      |                                 |                                 |
| 267-403-07-08                   | \$2,462.06                      |                                 |                                 |
| 267-403-07-09                   | \$2,462.06                      |                                 |                                 |
| 267-403-07-10                   | \$2,462.06                      |                                 |                                 |
| 267-403-08-01                   | \$2,462.06                      |                                 |                                 |
| 267-403-08-02                   | \$2,462.06                      |                                 |                                 |
| 267-403-08-03                   | \$2,462.06                      |                                 |                                 |
| 267-403-08-04                   | \$3,175.14                      |                                 |                                 |
| 267-403-08-05                   | \$3,175.14                      |                                 |                                 |
| 267-403-08-06                   | \$3,175.14                      |                                 |                                 |
| 267-403-08-07                   | \$3,175.14                      |                                 |                                 |
| 267-403-08-08                   | \$2,462.06                      |                                 |                                 |
| 267-403-08-09                   | \$2,462.06                      |                                 |                                 |
| 267-403-08-10                   | \$2,462.06                      |                                 |                                 |
| 267-403-09-01                   | \$2,462.06                      |                                 |                                 |
| 267-403-09-02                   | \$3,175.14                      |                                 |                                 |
| 267-403-09-03                   | \$3,175.14                      |                                 |                                 |
| 267-403-09-04                   | \$3,175.14                      |                                 |                                 |
| 267-403-09-05                   | \$3,175.14                      |                                 |                                 |
| 267-403-09-06                   | \$2,462.06                      |                                 |                                 |
| 267-403-10-01                   | \$2,462.06                      |                                 |                                 |
| 267-403-10-02                   | \$2,462.06                      |                                 |                                 |
| 267-403-10-03                   | \$2,462.06                      |                                 |                                 |

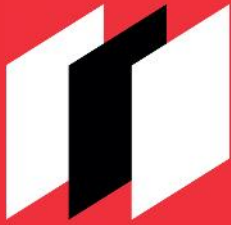


Appendix E

Poway Unified School District  
Improvement Area A of CFD No. 14  
FY 2021-2022 Special Tax Levy

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| <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u>     | <u>Assessor's Parcel Number</u> | <u>FY 2021-2022 Special Tax</u> |
|---------------------------------|-------------------------------------|---------------------------------|---------------------------------|
|                                 | Total FY 2021-2022 Special Tax Levy |                                 | \$4,236,578.74                  |
|                                 | Total Number of Parcels Taxed       |                                 | 1,146                           |



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