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

**POWAY UNIFIED SCHOOL DISTRICT**

**COMMUNITY FACILITIES DISTRICT NO. 5**

June 8, 2021

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## POWAY UNIFIED SCHOOL DISTRICT



## FISCAL YEAR 2021-2022 ADMINISTRATION REPORT

Community Facilities District No. 5

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 Community Facilities District ("CFD") No. 5 of the Poway Unified District ("School District"), pursuant to the Rate and Method of Apportionment ("RMA") attached as Appendix A, for the purpose of calculating the Annual Special Tax levy for Fiscal Year 2021-2022. In calculating the Annual Special Tax levy for Fiscal Year 2021-2022, the Report describes the financial obligations of CFD No. 5 for Fiscal Year 2021-2022. All capitalized terms herein are used as defined in the RMA of CFD No. 5.

On March 20, 2003, the 2003 Special Tax Bond ("2003 Bonds") were issued by CFD No. 5 in the amount of \$1,670,000. The 2003 Bonds were issued for the purpose of financing the Authorized Facilities of CFD No. 5, pursuant to the Resolution of Intention ("ROI"). On August 12, 2015, the 2015 Special Tax Refunding Bonds ("2015 Bonds") were issued by CFD No. 5 in the amount of \$1,125,000 (collectively, with the 2003 Bonds, "Bonds") for the purpose of refunding the outstanding 2003 Bonds, and all Bonds are secured by and repaid from the annual levy of Special Taxes within CFD No. 5. The 2015 Bonds were purchased by the Poway Unified School District Public Financing Authority (the "Authority") through the issuance of the Authority's 2015C Special Tax Revenue Refunding Bonds ("Authority Bonds") in the amount of \$14,405,000. The Authority Bonds are secured by and repaid with debt service payments received from CFD Nos. 2, 3, 5, and 7.

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, accounts, and subaccounts established pursuant to the Bond Indenture dated August 1, 2015 ("2015 Indenture"), by and between CFD No. 5 and Zions First National Bank, NA ("Fiscal Agent"), from July 1, 2020, to April 30, 2021. A summary is provided which lists all disbursements, Annual Special Tax receipts, and interest earnings.
- **Section III:** Section III calculates the Annual Special Tax Requirement based on the financial obligations of CFD No. 5 for Fiscal Year 2021-2022.
- **Section IV:** Section IV provides (i) a description of the Special Tax classifications and (ii) the development status of CFD No. 5.
- **Section V:** Section V describes the methodology used to apportion the Annual Special Tax Requirement among the properties within CFD No. 5 and lists the 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 CFD No. 5 for Fiscal Year 2020-2021 equaled \$171,648. 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	Number of Units/Acres	Average Annual Special Tax Rate <sup>1</sup>	Total Annual Special Taxes
Developed – Not Fully Performed	1	0 Units	N/A	\$0
Developed – Fully Performed	2	150 Units	\$1,144.32	\$171,648
Developed Property		150 Units	N/A	\$171,648
Undeveloped Property		0.00 Acres	\$0.00	\$0
			<b>Total</b>	<b>\$171,648</b>

Note:

1. The average Annual Special Tax rate is the average of all the Special Tax rates in each Special Tax class. Therefore, the average rate may not reflect the actual Assigned Annual Special Tax rate for each parcel in a given Special Tax class.

**B Special Tax Delinquencies**

DTA Municipal Solutions has received delinquency information for CFD No. 5 from the County of San Diego ("County") for Fiscal Year 2020-2021. As of May 20, 2021, \$2,589 in Fiscal Year 2020-2021 Annual Special Taxes were delinquent, yielding a delinquency rate of approximately 1.67%.

## 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 CFD No. 5 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	\$128,164
Investment Earnings <sup>1</sup>	\$39
Miscellaneous Sources	\$0
<b>Total</b>	<b>\$128,203</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 Administrative Expense Fund	\$4
2015 Interest Account	\$0
2015 Principal Account	\$0
2015 Special Tax Fund	\$5
2015 Redemption Fund	\$0
2015 School Facilities Fund	\$0
Custodial Account	\$31
<b>Total</b>	<b>\$39</b>

**B Uses of Funds**

Uses of funds for CFD No. 5 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	\$35,225
Principal Payments	\$75,000
Acquisition/Construction Payments	\$23,329
Administrative Expenses	\$16,433
Miscellaneous Uses	\$0
<b>Total</b>	<b>\$149,987</b>

**C Fund and Account Balances**

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

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

<b>Funds, Accounts, and Subaccounts</b>	<b>Amount</b>
2015 Administrative Expense Fund	\$56,170
2015 Interest Account	\$0
2015 Principal Account	\$0
2015 Special Tax Fund	\$80,444
2015 Redemption Fund	\$0
2015 School Facilities Fund	\$0
Custodial Account	\$375,526
<b>Total</b>	<b>\$512,140</b>

### III ANNUAL SPECIAL TAX REQUIREMENT

The Annual Special Tax Requirement for CFD No. 5, as calculated pursuant to the RMA, is set forth in Table 6 below.

**Table 6: Fiscal Year 2021-2022 Special Tax Requirement**

	<b>Subtotal</b>	<b>Total</b>
<b>Fiscal Year 2020-2021 Sources of Funds</b>		<b>\$123,885</b>
Special Tax Fund (as of April 30, 2021)	\$80,444	
Remaining Apportionment <sup>1</sup>	\$43,441	
<b>Fiscal Year 2020-2021 Remaining Uses of Funds</b>		<b>\$123,885</b>
Series 2015C Bonds Interest Due September 1, 2021	\$16,863	
Series 2015C Bonds Principal Due September 1, 2021	\$80,000	
Direct Construction <sup>2</sup>	\$27,022	
<b>Fiscal Year 2020-2021 Surplus/(Draw on Reserve Fund)</b>		<b>\$0</b>
<b>Fiscal Year 2021-2022 Uses of Funds</b>		<b>\$175,079</b>
Series 2015C Bonds Interest Due March 1, 2022	\$14,863	
Series 2015C Bonds Interest Due September 1, 2022	\$14,863	
Series 2015C Bonds Principal Due September 1, 2022	\$80,000	
Administrative Expense Budget FY 2021-2022 <sup>3</sup>	\$29,136	
Delinquency Contingency <sup>4</sup>	\$2,916	
Direct Construction <sup>2</sup>	\$33,302	
<b>Fiscal Year 2021-2022 Special Tax Requirement</b>		<b>\$175,079</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 1.67% as of May 20, 2021.



**IV DEVELOPMENT SUMMARY**

**A Special Tax Classifications**

Each Fiscal Year, the School District calculates the Annual Special Taxes to be levied against Taxable Property within CFD No. 5. Taxable Property is classified based on the issuance of a Building Permit. Specifically, Developed Property means, for any Fiscal Year, all Assessor’s Parcels in CFD No. 5 for which a Building Permit has been issued as of January 1 of the previous Fiscal Year, provided that the Assessor’s Parcel was created prior to January 1 of the prior Fiscal Year and that each such Assessor’s Parcel is associated with a Lot. The table below summarizes the Special Tax Classification within CFD No. for the previous Fiscal Year and Fiscal Year 2021-2022.

**Table 7: Special Tax Classification**

Property Classification	Tax Class	Previous Fiscal Year	Fiscal Year 2021-2022
Developed – Not Fully Performed	1	0 Units	0 Units
Developed – Fully Performed	2	150 Units	150 Units
Developed Property		150 Units	150 Units
Undeveloped Property		0.00 Acres	0.00 Acres
<b>Total</b>		<b>150 Units</b>	<b>150 Units</b>

CFD No. 5 is completely built out with a total of 150 units. A review of the School District’s Certificates of Compliance and the County of San Diego’s building permit records indicated that from January 1, 2020, through December 31, 2020, no building permits for new residential construction had been issued.

As of June 8, 2021, no parcels have prepaid their special tax obligation in full.

**V METHOD OF APPORTIONMENT**

The Special Tax rates of CFD No. 5 needed to meet the Annual Special Tax Requirement for Fiscal Year 2021-2022 are shown in Table 8 below. The Assigned Special Tax rates for Developed Property are subject to an annual increase, at a rate equal to the percentage increase in the RS Means Class B Construction Cost Index, but not less than 2%, until the time a building permit is issued and 2% thereafter. The Annual Special Tax Roll, which lists the actual Annual Special Tax levied against each Assessor's Parcel, is included as Appendix D. 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 8: Special Tax Levy for Fiscal Year 2021-2022**

Property Classification	Tax Class	Number of Units/Acres	Average Annual Special Tax Rate (per Acre/per Unit) <sup>1</sup>	Total Annual Special Taxes
Developed – Not Fully Performed	1	0 Units	N/A	\$0
Developed – Fully Performed	2	150 Units	\$1,167.20	\$175,079
Developed Property		150 Units	N/A	\$175,079
Undeveloped Property		0.00 Acres	\$0.00	\$0
<b>Total</b>				<b>\$175,079</b>

Note:

1. The average Annual Special Tax rate is the average of all the Special Tax rates in each Special Tax class. Therefore, the average rate may not reflect the actual Assigned Annual Special Tax rate for each parcel in a given Special Tax class.

A current debt service schedule is provided in Appendix C.

# **APPENDIX A**

Poway Unified School District  
Community Facilities District No. 5  
Fiscal Year 2021-2022 Administration Report



## **RATE AND METHOD OF APPORTIONMENT**

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

An Annual Special Tax shall be levied on and collected in Community Facilities District No. 5 (the "CFD") of the Poway Unified School District (the "School District") in each Fiscal Year, in an amount determined through the application of the rate and method of apportionment described below. All of the real property in the CFD, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A  
DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SECTION B  
ASSIGNMENT TO LAND USE CLASSES**

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

**SECTION C  
MAXIMUM SPECIAL TAX**

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

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

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

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

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

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

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

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

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

**1. Prior to Issuance of Bonds**

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

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

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

**2. Subsequent to Issuance of Bonds**

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

## SECTION F PARTIAL PREPAYMENT OF SPECIAL TAX

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

$$PP = P_E \times F.$$

These terms have the following meanings:

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

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

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

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

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



## **SECTION G TERMINATION OF SPECIAL TAX**

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

## **SECTION H EXEMPTIONS**

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

## **SECTION I APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Assistant Superintendent not later than one (1) calendar year after having paid the first installment of the Special Tax that is disputed. The Assistant Superintendent shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the Assistant Superintendent's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on the Assessor's Parcel in the subsequent Fiscal Year(s).

## **SECTION J MANNER OF COLLECTION**

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

## **APPENDIX B**

Poway Unified School District  
Community Facilities District No. 5  
Fiscal Year 2021-2022 Administration Report



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



5000 Birch Street, Suite 3000  
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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
JULY 2020**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$119,814	\$0	\$0	\$0	\$44,035	\$0	\$370,076	\$533,925
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$2,294	\$0	\$0	\$0	\$0	\$0	\$0	\$2,294
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$1	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$2,295	\$0	\$0	\$0	\$0	\$0	\$3	\$2,299
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,104)	(\$18,104)
Professional Services	\$0	\$0	\$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>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	\$0	\$0	\$0	\$0	\$0	\$0	(\$18,104)	(\$18,104)
<b>Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$122,109	\$0	\$0	\$0	\$44,036	\$0	\$351,975	\$518,120



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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
AUGUST 2020**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$122,109	\$0	\$0	\$0	\$44,036	\$0	\$351,975	\$518,120
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$1	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$1	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	(\$2,438)	\$0	\$0	(\$2,438)
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</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	(\$2,438)	\$0	\$0	(\$2,438)
<b>Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$122,110	\$0	\$0	\$0	\$41,598	\$0	\$351,978	\$515,686



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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
SEPTEMBER 2020**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$122,110	\$0	\$0	\$0	\$41,598	\$0	\$351,978	\$515,686
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$1	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$1	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<b>Uses of Funds</b>								
Interest Payments	\$0	(\$18,363)	\$0	\$0	\$0	\$0	\$0	(\$18,363)
Principal Payments	\$0	\$0	(\$75,000)	\$0	\$0	\$0	\$0	(\$75,000)
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$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>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	\$0	(\$18,363)	(\$75,000)	\$0	\$0	\$0	\$0	(\$93,363)
<b>Transfers</b>	(\$122,111)	\$18,363	\$75,000	\$0	\$0	\$0	\$28,749	\$0
<b>Ending Balance</b>	\$0	\$0	\$0	\$0	\$41,598	\$0	\$380,730	\$422,328



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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
OCTOBER 2020**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$0	\$0	\$0	\$0	\$41,598	\$0	\$380,730	\$422,328
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$1,147	\$0	\$0	\$0	\$0	\$0	\$0	\$1,147
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$3
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$1,147	\$0	\$0	\$0	\$0	\$0	\$3	\$1,150
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,225)	(\$5,225)
Professional Services	\$0	\$0	\$0	\$0	(\$11,118)	\$0	\$0	(\$11,118)
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</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	(\$11,118)	\$0	(\$5,225)	(\$16,343)
<b>Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$1,147	\$0	\$0	\$0	\$30,480	\$0	\$375,508	\$407,135



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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
NOVEMBER 2020**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$1,147	\$0	\$0	\$0	\$30,480	\$0	\$375,508	\$407,135
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$8,466	\$0	\$0	\$0	\$0	\$0	\$0	\$8,466
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$8,466	\$0	\$0	\$0	\$0	\$0	\$3	\$8,470
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	(\$1,438)	\$0	\$0	(\$1,438)
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</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	(\$1,438)	\$0	\$0	(\$1,438)
<b>Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$9,613	\$0	\$0	\$0	\$29,042	\$0	\$375,511	\$414,166



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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
DECEMBER 2020**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$9,613	\$0	\$0	\$0	\$29,042	\$0	\$375,511	\$414,166
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$28,012	\$0	\$0	\$0	\$0	\$0	\$0	\$28,012
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$3
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$28,012	\$0	\$0	\$0	\$0	\$0	\$3	\$28,015
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$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>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$37,625	\$0	\$0	\$0	\$29,042	\$0	\$375,514	\$442,182





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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
JANUARY 2021**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$37,625	\$0	\$0	\$0	\$29,042	\$0	\$375,514	\$442,182
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$58,404	\$0	\$0	\$0	\$0	\$0	\$0	\$58,404
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$58,404	\$0	\$0	\$0	\$0	\$0	\$3	\$58,407
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$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>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfers</b>	(\$28,565)	\$0	\$0	\$0	\$28,565	\$0	\$0	\$0
<b>Ending Balance</b>	\$67,464	\$0	\$0	\$0	\$57,607	\$0	\$375,517	\$500,589



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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
FEBRUARY 2021**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$67,464	\$0	\$0	\$0	\$57,607	\$0	\$375,517	\$500,589
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$4,608	\$0	\$0	\$0	\$0	\$0	\$0	\$4,608
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$4,608	\$0	\$0	\$0	\$0	\$0	\$3	\$4,612
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0	(\$1,438)	\$0	\$0	(\$1,438)
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</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	(\$1,438)	\$0	\$0	(\$1,438)
<b>Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$72,072	\$0	\$0	\$0	\$56,169	\$0	\$375,520	\$503,762



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COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
MARCH 2021

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$72,072	\$0	\$0	\$0	\$56,169	\$0	\$375,520	\$503,762
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$8,621	\$0	\$0	\$0	\$0	\$0	\$0	\$8,621
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$1	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$8,621	\$0	\$0	\$0	\$0	\$0	\$3	\$8,625
<b>Uses of Funds</b>								
Interest Payments	\$0	(\$16,863)	\$0	\$0	\$0	\$0	\$0	(\$16,863)
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$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>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	\$0	(\$16,863)	\$0	\$0	\$0	\$0	\$0	(\$16,863)
<b>Transfers</b>	(\$16,863)	\$16,863	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$63,831	\$0	\$0	\$0	\$56,170	\$0	\$375,523	\$495,524



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**COMMUNITY FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT  
SERIES 2015C SPECIAL TAX REFUNDING BONDS  
APRIL 2021**

<u>Fund / Account</u>	<u>Special Tax Fund 7150917 A</u>	<u>Interest Account 7150917 B</u>	<u>Principal Account 7150917 C</u>	<u>School Facilities Fund 7150917 E</u>	<u>Admin Expense Fund 7150917 I</u>	<u>Redemption Fund 7150917 R</u>	<u>Custodial Account 7150816</u>	<u>Total</u>
<b>Beginning Balance</b>	\$63,831	\$0	\$0	\$0	\$56,170	\$0	\$375,523	\$495,524
<b>Sources of Funds</b>								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Tax Receipts	\$16,612	\$0	\$0	\$0	\$0	\$0	\$0	\$16,612
Investment Agreement Earnings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Investment Earnings	\$1	\$0	\$0	\$0	\$0	\$0	\$3	\$4
<u>Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	\$16,613	\$0	\$0	\$0	\$0	\$0	\$3	\$16,616
<b>Uses of Funds</b>								
Interest Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$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>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transfers</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	\$80,444	\$0	\$0	\$0	\$56,170	\$0	\$375,526	\$512,141

# **APPENDIX C**

Poway Unified School District  
Community Facilities District No. 5  
Fiscal Year 2021-2022 Administration Report



## **DEBT SERVICE SCHEDULE**

**POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 5  
SERIES 2015 SPECIAL TAX REFUNDING BONDS  
DEBT SERVICE SCHEDULE (AS OF APRIL 2021)**

<b>Bond Year Ending 9/1</b>	<b>Principal Amount/ Sinking Fund Payment</b>	<b>Interest Payment</b>	<b>Debt Service Payment</b>	<b>Remaining Principal (as of 9/2)</b>
2021	\$80,000.00	\$33,725.00	\$113,725.00	\$720,000.00
2022	\$80,000.00	\$29,725.00	\$109,725.00	\$640,000.00
2023	\$90,000.00	\$25,725.00	\$115,725.00	\$550,000.00
2024	\$95,000.00	\$21,225.00	\$116,225.00	\$455,000.00
2025	\$105,000.00	\$16,475.00	\$121,475.00	\$350,000.00
2026	\$110,000.00	\$12,275.00	\$122,275.00	\$240,000.00
2027	\$115,000.00	\$8,675.00	\$123,675.00	\$125,000.00
2028	\$125,000.00	\$4,937.50	\$129,937.50	\$0.00
<b>Total</b>	<b>\$800,000.00</b>	<b>\$152,762.50</b>	<b>\$952,762.50</b>	<b>N/A</b>

## **APPENDIX D**

Poway Unified School District  
Community Facilities District No. 5  
Fiscal Year 2021-2022 Administration Report



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

Appendix D

Poway Unified School District  
CFD No. 5  
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>
678-410-01-00	\$1,164.26	678-412-09-00	\$1,175.62
678-410-02-00	\$1,164.26	678-412-10-00	\$1,175.62
678-410-03-00	\$1,164.26	678-412-11-00	\$1,175.62
678-410-04-00	\$1,164.26	678-412-12-00	\$1,175.62
678-410-05-00	\$1,164.26	678-412-13-00	\$1,164.26
678-410-06-00	\$1,164.26	678-412-14-00	\$1,164.26
678-410-07-00	\$1,164.26	678-412-15-00	\$1,175.62
678-410-08-00	\$1,164.26	678-412-16-00	\$1,175.62
678-410-09-00	\$1,164.26	678-412-17-00	\$1,164.26
678-410-10-00	\$1,164.26	678-412-18-00	\$1,164.26
678-410-11-00	\$1,164.26	678-412-19-00	\$1,164.26
678-410-12-00	\$1,164.26	678-412-20-00	\$1,164.26
678-410-13-00	\$1,164.26	678-412-21-00	\$1,164.26
678-410-14-00	\$1,164.26	678-412-22-00	\$1,164.26
678-410-15-00	\$1,164.26	678-412-23-00	\$1,164.26
678-411-01-00	\$1,175.62	678-412-24-00	\$1,164.26
678-411-02-00	\$1,175.62	678-412-25-00	\$1,164.26
678-411-03-00	\$1,175.62	678-412-26-00	\$1,164.26
678-411-04-00	\$1,175.62	678-412-27-00	\$1,164.26
678-411-05-00	\$1,175.62	678-412-28-00	\$1,164.26
678-411-06-00	\$1,164.26	678-412-29-00	\$1,164.26
678-411-07-00	\$1,175.62	678-412-30-00	\$1,164.26
678-411-08-00	\$1,175.62	678-412-31-00	\$1,164.26
678-411-09-00	\$1,175.62	678-412-32-00	\$1,164.26
678-411-10-00	\$1,175.62	678-420-01-00	\$1,164.26
678-411-11-00	\$1,175.62	678-420-02-00	\$1,164.26
678-411-12-00	\$1,175.62	678-420-03-00	\$1,164.26
678-411-13-00	\$1,175.62	678-420-04-00	\$1,164.26
678-411-14-00	\$1,175.62	678-420-05-00	\$1,132.38
678-411-15-00	\$1,175.62	678-420-06-00	\$1,132.38
678-411-16-00	\$1,175.62	678-420-07-00	\$1,132.38
678-411-17-00	\$1,164.26	678-420-08-00	\$1,132.38
678-411-18-00	\$1,164.26	678-420-09-00	\$1,164.26
678-411-19-00	\$1,164.26	678-420-10-00	\$1,164.26
678-411-20-00	\$1,164.26	678-420-11-00	\$1,164.26
678-411-21-00	\$1,175.62	678-420-12-00	\$1,164.26
678-411-22-00	\$1,175.62	678-420-13-00	\$1,164.26
678-411-23-00	\$1,175.62	678-420-14-00	\$1,164.26
678-411-24-00	\$1,175.62	678-420-15-00	\$1,164.26
678-411-25-00	\$1,175.62	678-420-16-00	\$1,164.26
678-412-01-00	\$1,175.62	678-420-17-00	\$1,164.26
678-412-02-00	\$1,164.26	678-420-18-00	\$1,164.26
678-412-03-00	\$1,164.26	678-420-19-00	\$1,164.26
678-412-04-00	\$1,164.26	678-420-20-00	\$1,164.26
678-412-05-00	\$1,164.26	678-420-21-00	\$1,164.26
678-412-06-00	\$1,175.62	678-420-22-00	\$1,164.26
678-412-07-00	\$1,175.62	678-420-23-00	\$1,164.26
678-412-08-00	\$1,175.62	678-420-24-00	\$1,164.26



Appendix D

Poway Unified School District  
CFD No. 5  
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>
678-420-25-00	\$1,164.26	678-431-35-00	\$1,175.62
678-430-01-00	\$1,175.62	678-431-36-00	\$1,175.62
678-430-02-00	\$1,175.62	678-431-37-00	\$1,164.26
678-430-03-00	\$1,175.62	678-431-38-00	\$1,164.26
678-430-04-00	\$1,175.62	678-432-02-00	\$1,164.26
678-430-05-00	\$1,175.62		
678-430-06-00	\$1,175.62		
678-430-07-00	\$1,175.62		
678-430-09-00	\$1,175.62		
678-430-10-00	\$1,175.62		
678-430-11-00	\$1,175.62		
678-430-12-00	\$1,175.62		
678-430-13-00	\$1,175.62		
678-430-14-00	\$1,175.62		
678-430-15-00	\$1,164.26		
678-430-16-00	\$1,164.26		
678-430-17-00	\$1,164.26		
678-430-28-00	\$1,175.62		
678-430-30-00	\$1,164.26		
678-430-32-00	\$1,164.26		
678-430-33-00	\$1,164.26		
678-430-34-00	\$1,164.26		
678-430-35-00	\$1,164.26		
678-430-36-00	\$1,164.26		
678-431-03-00	\$1,175.62		
678-431-04-00	\$1,175.62		
678-431-05-00	\$1,164.26		
678-431-06-00	\$1,164.26		
678-431-07-00	\$1,175.62		
678-431-08-00	\$1,164.26		
678-431-09-00	\$1,175.62		
678-431-12-00	\$1,164.26		
678-431-13-00	\$1,164.26		
678-431-14-00	\$1,164.26		
678-431-15-00	\$1,164.26		
678-431-16-00	\$1,164.26		
678-431-17-00	\$1,164.26		
678-431-18-00	\$1,164.26		
678-431-19-00	\$1,164.26		
678-431-20-00	\$1,164.26		
678-431-21-00	\$1,164.26		
678-431-22-00	\$1,164.26		
678-431-23-00	\$1,164.26		
678-431-24-00	\$1,164.26		
678-431-25-00	\$1,164.26		
678-431-26-00	\$1,164.26		
678-431-27-00	\$1,164.26		
678-431-28-00	\$1,164.26		
678-431-29-00	\$1,164.26		

Appendix D

Poway Unified School District  
CFD No. 5  
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		\$175,079.48
	Total Number of Parcels Taxed		150



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