



Improvement Area E of Community Facilities District No. 10

Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Poway Unified School District

2025 / 2026



A division of California Financial Services

School District

Poway Unified School District
15250 Avenue of Science
San Diego, CA 92128
T. (858) 521-2800

Fiscal Agent

Zion Bancorporation, National Association
707 Wilshire Boulevard, Suite 5000
Los Angeles, CA 90017
T. (213) 593-3152

Special Tax Administrator

KeyAnalytics
27201 Puerta Real, Suite 260
Mission Viejo, CA 92691
T. (949) 282-1077

Special Assessment Questions
T. (877) 575-0265
taxinfo@calschools.com

Bond Counsel

Chapman & Cutler, LLP
595 Market Street
San Francisco, CA 94105

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Introduction

Improvement Area (“IA”) E of Community Facilities District (“CFD”) No. 10 of the Poway Unified School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. IA E of CFD No. 10 is authorized under the Act to finance certain facilities (the “Authorized Facilities”) as established at the time of formation.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of IA E of CFD No. 10 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2025/2026. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

All capitalized terms not defined herein are used as defined in the RMA and/or Bond Indenture, dated March 1, 2022, between the School District and Zion Bancorporation, National Association acting as Fiscal Agent (the “Fiscal Agent”).

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of IA E of CFD No. 10 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2024/2025 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 and an accounting of the remaining collections.

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with IA E of CFD No. 10.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of IA E of CFD No. 10 for Fiscal Year 2024/2025.

Section V – Annual Special Tax Requirement

Section V calculates the Annual Special Tax Requirement based on the obligations of IA E of CFD No. 10 for Fiscal Year 2025/2026.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within IA E of CFD No. 10.

Section VII – Fiscal Year 2025/2026 Special Tax Levy

Section VII provides the Fiscal Year 2025/2026 Special Tax levy based on updated Special Tax classifications and the Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of IA E of CFD No. 10 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 10 is located in several non-contiguous areas of land located in a portion of the School District which is within the City of San Diego. It straddles State Route 56 to the north and south and includes parcels on both the east and west side of Camino del Sur adjacent to Westview High School. IA E of CFD No. 10 is located south of Torrey Meadows Drive between the westerly border of Via Sabia and the easterly border of Via Fortezza, with State Route 56 to the south. For reference, the boundary map of IA E of CFD No. 10 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 10 was formed and established by the School District on August 27, 2001, under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 10, and a landowner election at which the qualified electors of CFD No. 10 authorized IA E of CFD No. 10 to incur bonded indebtedness in an amount not to exceed \$7,500,000 and approved the levy of Annual Special Taxes.

CFD No. 10 was formed pursuant to the Subarea IV – Torrey Highlands School Impact Mitigation Agreement dated July 1, 1996, with various owners to impose the levy of special taxes to finance the public school facilities and related infrastructure required by the School District. Additionally, IA E of CFD No. 10 was formed pursuant to the Joint Community Facilities Agreement by and between the School District and City dated July 9, 2001.

The table on the following page provides information related to the formation of CFD No. 10.

Board Actions Related to Formation of CFD No. 10

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	April 16, 2001	42-2001
Resolution to Incur Bonded Indebtedness	April 16, 2001	43-2001
Resoulution of Formation	August 27, 2001	08-2002
Ordinance Levying Special Taxes	August 27, 2001	2002-01

A Notice of Special Tax Lien was recorded in the real property records of the County on September 21, 2001, on all property within IA E of CFD No. 10 as Document No. 2001-0681530.

C. Bonds

1. 2002 Special Tax Bonds

On October 23, 2002, the 2002 Special Tax Bonds ("2002 Bonds") of the School District were issued in the amount of \$5,750,000 for IA E of CFD No. 10. The 2002 Bonds were issued under and subject to the terms of the Bond Indenture dated September 1, 2002 ("2002 Bond Indenture"), and the Act. The proceeds of the 2002 Bonds were used to (i) finance, either directly or indirectly, the acquisition and construction of certain road improvements, (ii) fund a reserve fund for the 2002 Bonds, (iii) pay interest on the 2002 Bonds through September 1, 2003, (iv) pay certain administrative expenses of IA E of CFD No. 10, and (v) pay the costs of issuing the 2002 Bonds.

2. Special Tax Refunding Bonds, Series 2013

On February 14, 2013, the Special Tax Refunding Bonds, Series 2013 (“2013 Bonds”) of the School District were issued in the amount of \$4,800,000. The 2013 Bonds were issued under and subject to the terms of the Bond Indenture dated January 1, 2013 (“2013 Indenture”), and the Act. The 2013 Bonds were used to defease and refund the 2002 Special Tax Bonds. The 2013 Bonds are Local Obligation Bonds of the Poway Unified School District Public Financing Authority (“Authority”) and are utilized, along with the debt service payments from IA 1 of CFD No. 2, IA C of CFD No. 10, IA D of CFD No. 10, IA A of CFD No. 11, Zone 1, of CFD No. 11, Zone 2 of CFD No. 11, and Zone 3 of CFD No. 11 to pay the debt service of the 2013 Special Tax Revenue Bonds of the Authority.

2. Special Tax Refunding Bonds, Series 2022

On March 25, 2022, the Special Tax Refunding Bonds, Series 2022 (“2022 Bonds”, collectively with the 2003 Bonds and 2013 Bonds, “Bonds”), of the School District were issued in the amount of \$3,485,000. The 2022 Bonds were issued under and subject to the terms of the Bond Indenture dated March 1, 2022 (“2022 Indenture”), and the Act. The purpose of the 2022 Bonds is to defease and refund a portion of the 2013 Special Tax Revenue Bonds of the Authority, thereby causing the discharge of the 2013 Bonds. The 2022 Bonds are Local Obligations Bonds of the Authority and are utilized, along with the debt service payments from IA 1 of CFD No. 2, IA C of CFD No. 10, IA D of CFD No. 10, IA A of CFD No. 11, Zone 1, of CFD No. 11, Zone 2 of CFD No. 11, and Zone 3 of CFD No. 11 to pay debt service of the Special Tax Revenue Refunding Bonds, Series 2013 of the Authority. For more information regarding the use of the 2022 Bonds proceeds, please refer to Section IV of this Report.

A copy of the debt service schedule of the 2022 Bonds is included as Exhibit D.

II. Fiscal Year 2024/2025 Special Tax Levy

Each Fiscal Year, IA E of CFD No. 10 levies and collects Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Special Taxes in Fiscal Year 2024/2025.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification in the table below.

**Fiscal Year 2024/2025
Annual Special Tax Levy**

Tax Class/ Land Use	Square Footage	Number of Units/Acres	Assigned Special Tax Rate	Total Special Taxes
Zone 1				
1	≤ 1,850 Sq. Ft.	85 Units	\$2,253.82 per Unit	\$191,574.70
2	> 1,850 Sq. Ft.	37 Units	\$2,728.68 per Unit	100,961.16
Developed Property		122 Units	N/A	\$292,535.86
Undeveloped Property		0.00 Acres	\$0.00 per Acre	\$0.00
Zone 2				
3	≤ 1,250 Sq. Ft.	7 Units	\$1,422.82 per Unit	\$9,959.74
4	1,251 - 1,550 Sq. Ft.	97 Units	\$1,980.66 per Unit	192,124.02
5	> 1,550 Sq. Ft.	47 Units	\$2,146.86 per Unit	100,902.42
Developed Property		151 Units	N/A	\$302,986.18
Undeveloped Property		0.00 Acres	\$0.00 per Acre	\$0.00
Total		273 Units		\$595,522.04

B. Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for IA E of CFD No. 10, as of June 30, 2025, for Fiscal Year 2024/2025 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2022 Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2024/2025 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenant is provided as Exhibit E.

IA E of CFD No. 10 Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent ^[1]	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$550,168.00	N/A	\$543,642.00	\$6,526.00	1.19%	\$0.00	0.00%
2021/2022	561,171.00	N/A	556,153.00	5,018.00	0.89%	0.00	0.00%
2022/2023	572,393.44	0	572,393.44	0.00	0.00%	0.00	0.00%
2023/2024	583,845.90	0	583,845.90	0.00	0.00%	0.00	0.00%
2024/2025	595,522.04	1	594,810.63	711.41	0.12%	711.41	0.12%

[1] Information not provided by previous administrator for Fiscal Years 2020/2021 through 2021/2022.

III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2022 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with IA E of CFD No. 10.

A. Fiscal Agent Accounts

Funds and accounts associated with the Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2022 Indenture.

The balances, as of June 30, 2025, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table below. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2024/2025.

**Fund and Account Balances
as of June 30, 2025**

Account Name	Account Number	Balance
Special Tax Fund	7150946A	\$533,623.77
Interest Account	7150946B	0.16
Principal Account	7150946C	0.00
Administrative Expense Fund	7150946I	43,301.38
Purchase Transfer Account	7150946P	0.00
Redemption Fund	7150946R	4,294.16
Total		\$581,219.47

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by IA E of CFD No. 10 are limited based on the restrictions as described within the 2022 Indenture. The table below presents the sources and uses of all funds and accounts for IA E of CFD No. 10 from July 1, 2024, through June 30, 2025. For a more detailed description of the sources and uses of funds please refer to Section III of the 2022 Indenture.

Fiscal Year 2024/2025 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	597,088.60
Investment Earnings	15,214.64
Total	\$612,303.24
Uses	
Interest Payments	(\$96,442.50)
Principal Payments	(265,000.00)
Authorized Facilities	0.00
Administrative Expenses	(32,209.00)
Transfer to 2022B PFA Rental Payment Surplus Account	(214,023.87)
Total	(\$607,675.37)

IV. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act (“SB 165”), requires any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001, in accordance with Sections 50075.1 and 53410 of the California Government Code.

A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), IA E of CFD No. 10 can only be used to fund the “Authorized Facilities” as outlined at the time of formation. The following is an excerpt which describes the Authorized Facilities of IA E of CFD No. 10:

School Facilities - School Facilities shall include the acquisition, 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 the School 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. 10, together with all land or interests in land required for the construction of such facilities and all land or interests in land required to be provided by the School 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 School District related to the negotiation, execution and implementation of the Subarea IV – Torrey Highlands School Impact Mitigation Agreement dated as of July 1, 1996 between the District and each “Owner” named therein allocable to the properties

within CFD No. 10. “School Facilities” shall also mean the acquisition, planning, construction, and/or financing of other additional 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 the School District to serve the student population of the School District and which are financed in whole or in part from the revenues of special taxes levied in any fiscal year on Developed Property within any Improvement Area or Improvement Areas in excess of that required to satisfy the Minimum Annual Special Tax Requirements for such Improvement Area or Improvement Areas for such fiscal year.

The School facilities shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking and construction, together with the expenses related to the issuance and sale of any debt as defined in Section 53317(d) of the Act, including but not limited to, underwriters’ discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 10 and bond trustee or fiscal agent related to the CFD No. 10 and any such debt and all the other incidental expenses..

The School Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the School District.

The School Facilities listed are representative of the types of improvements authorized to be financed by CFD No. 10. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the School District. Addition, deletion, or modification of descriptions of School Facilities may be made

consistent with the requirements of the Board of Education of the School District, the CFD, and the Act.

City Improvements - City Improvements means the acquisition, planning, construction and/or financing of those improvements to be owned by the City of San Diego, including (a) Camino Ruiz Northerly (grading 4 lanes, construction 2 lanes) from “A” Street to Carmel Valley Road, (b) Camino Ruiz Northerly (completion of full length, 4 lane improvements, (c) “B” Street from “A” Street to Camino Ruiz, (d) “A” Street and (e) Camino Ruiz/SR 56 Phase I interchange improvements

The City Improvements shall also include the attributable costs of right of way acquisition, grading and site preparation, slope and erosion control, sanitary sewers, storm drainage, water distribution facilities traffic signals, street lightning, street paving, curb, gutter, sidewalk, median, landscaping, dry utilities, engineering, design, planning, materials testing, coordination, construction staking and construction, construction management and supervision together with the expenses related to the issuance and sale of any “debt” as defined in Section 53317(d) of the Act, including but not limited to, underwriters’ discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the District, CFD No. 10 and bond trustee or fiscal agent related to any Improvement Area in CFD No. 10 and any such debt and all other incidental expenses.

The City Improvements shall be constructed, whether or not acquired in their completed states, pursuant to plans and specification approved by the City of San Diego.

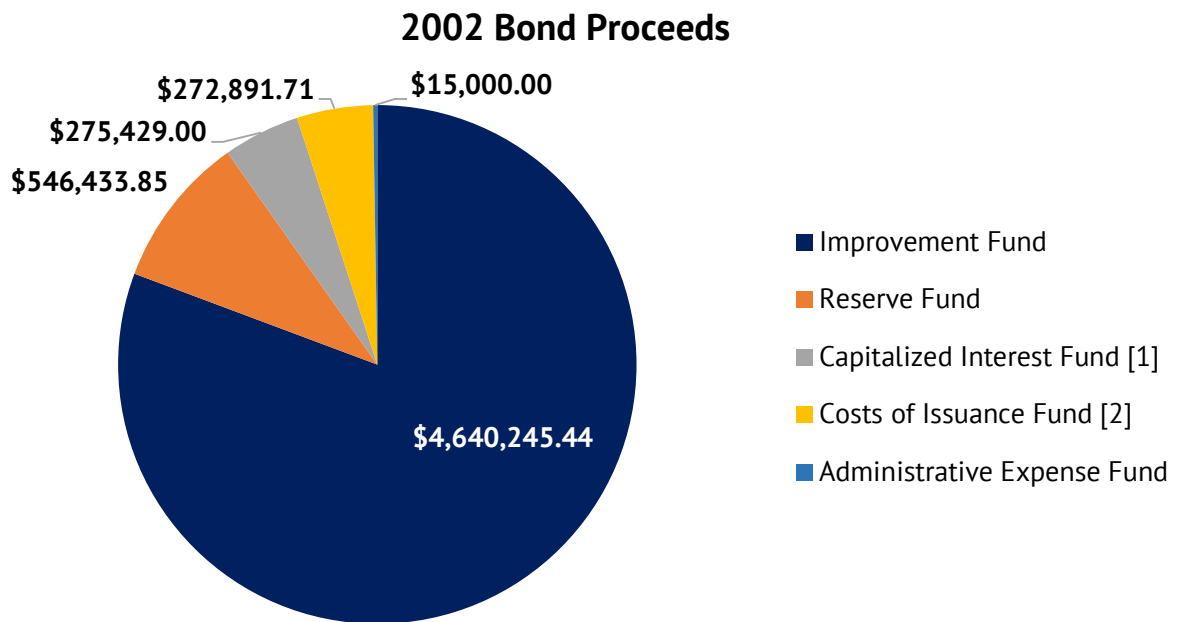
The City Improvements listed are representative of the types of improvement that are to be owned, operated, and maintained by the City and to be financed by CFD No. 10 Detailed scope and limits of specific projects will be determined as appropriate, consistent with the

standards of the City. Addition, deletion, or modification of descriptions of City Improvements may be made consistent with the requirements of the City subject to the approval by the Board of Education of the School District, CFD No. 10, and the Act.

B. 2002 Special Tax Bonds

1. Bond Proceeds

In accordance with the 2003 Bond Indenture by and between IA E of CFD No. 10 and the Fiscal Agent, the proceeds of the Bonds were deposited in the amount \$5,750,000 into the funds and accounts shown in the graph below.



[1] Capitalized Interest through September 1, 2003.

[2] Costs of Issuance includes Underwriter's Discount, Bond Counsel fees, Disclosure Counsel fees, Special Tax Consultant fees, Municipal Advisor fees, Trustee fees, Printing Costs, and other issuance costs. The actual amount deposited into the Costs of Issuance Fund was \$155,016.71.

2. Construction Funds and Accounts

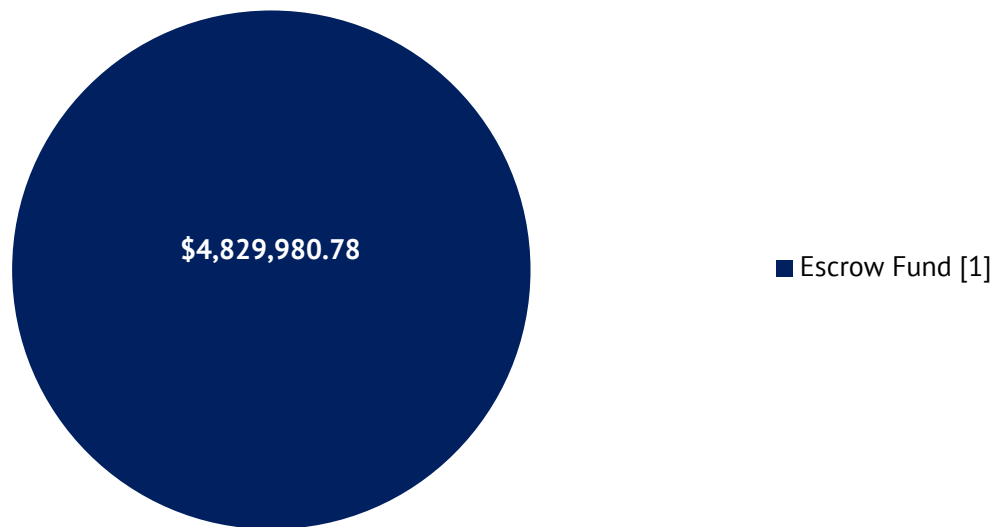
All construction funds generated from the issuance of the 2003 Bonds for School Facilities have been expended on the Authorized School Facilities of IA E of CFD No. 10 and all construction accounts have been closed. For information on the expenditures from these accounts, please refer to prior years' Reports.

C. Special Tax Refunding Bonds, Series 2013

1. Bond Proceeds

In accordance with the 2013 Indenture by and between IA E of CFD No. 10 and the Fiscal Agent, the proceeds of the 2013 Bonds were deposited in the amount \$4,800,000, plus the Authority Premium of \$29,890.78, into the funds and accounts shown in the graph below.

2013 Bond Proceeds



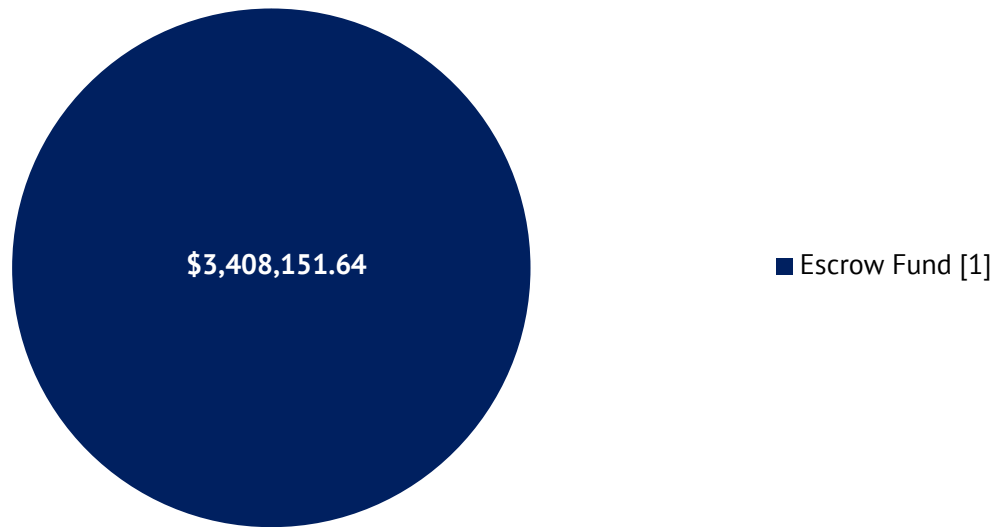
[1] Funds used to redeem in full the 2003 Bonds on March 1, 2013.

D. Special Tax Refunding Bonds, Series 2022

1. Bond Proceeds

In accordance with the 2022 Indenture by and between IA E of CFD No. 10 and the Fiscal Agent, the proceeds of the 2022 Bonds were deposited in the amount \$3,485,000, less the Authority Discount of \$76,848.36, into the funds and accounts shown in the graph below.

2022 Bond Proceeds



[1] Funds used to redeem in full the 2013 Bonds on September 15, 2023.

E. Special Taxes

IA E of CFD No. 10 has covenanted to levy the Special Taxes in accordance with the RMA. The Special Taxes collected can only be used for the purposes as outlined in the 2012 Indenture. The table below presents a detailed accounting of the Special Taxes collected and expended by IA E of CFD No. 10 within the 2022 Special Tax Fund created under the 2022 Indenture.

2022 Special Tax Fund

Balance as of July 1, 2024		\$521,535.02
Accruals		\$610,239.99
Special Tax Deposits	\$597,088.60	
Investment Earnings	13,151.39	
Expenditures		(\$598,151.24)
Transfer to the Administrative Expense Fund	(\$22,735.00)	
Transfer to the Interest Account	(96,392.37)	
Transfer to the Principal Account	(265,000.00)	
Transfer to the 2022B PFA Rental Payment Surplus Account	(214,023.87)	
Balance as of June 30, 2025		\$533,623.77

F. Pooled Special Tax Accounts

Pursuant to 2022 Indenture, after all expenses have been paid, all Surplus Special Taxes are to be transferred to the Rental Payment Surplus Fund of the 2022B Public Financing Authority. The table below presents a detailed listing of the Annual Special Taxes collected and expended by the Rental Payment Surplus Fund of the Public Financing Authority from July 1, 2024, through June 30, 2025.

2022B PFA Rental Payment Surplus Fund

Balance as of July 1, 2024		\$14,679.52
Accruals		\$1,133,154.91
Investment Earnings	\$12,488.66	
Transfer from IA C of CFD No. 10 Special Tax Fund	166,117.50	
Transfer from IA D of CFD No. 10 Special Tax Fund	142,737.85	
Transfer from IA E of CFD No. 10 Special Tax Fund	214,023.87	
Transfer from IA A of CFD No. 11 Special Tax Fund	300,047.63	
Transfer from 2022B Authority Surplus Fund	297,739.40	
Expenditures		(\$840,761.12)
Transfer to 2012 Certificates Payment Account	(\$840,761.12)	
Balance as of June 30, 2025		\$307,073.31

On August 9, 2007, the School District issued the Lease Revenue Bonds, Series 2007 ("2007 LRBs") in the amount of \$34,783,991. The construction proceeds of the 2007 LRBs were used to (i) complete the expansion projects at several existing school sites, (ii) acquire, construct, and install central administrative and support facilities, and (iii) repay an advance of funds for the construction of improvements at Rancho Bernardo High School. On September 4, 2012, the 2007 LRBs were refinanced by the School District with the issuance of the 2012 School Facilities Restructuring Program Certificates of Participation ("2012 Certificates"). Special Taxes remaining after all obligations are paid are being used to pay Lease Payments on the 2012 Certificates. The table below presents a detailed listing of the sources and uses of CFD Special Taxes associated with the 2012 Certificates through June 30, 2025.

2012 Certificates Payment Account (2007 Custodial Account)

Balance as of July 1, 2024		\$11,547,494.45
Accruals		\$5,445,276.59
Investment Earnings	\$549,767.78	
Transfer from IA A of CFD No. 6 Special Tax Fund	621,360.36	
Transfer from IA B of CFD No. 6 Special Tax Fund	1,363,708.12	
Transfer from IA C of CFD No. 6 Special Tax Fund	180,956.94	
Transfer from IA A of CFD No. 10 Special Tax Fund	463,800.98	
Transfer from IA B of CFD No. 10 Special Tax Fund	232,082.75	
Transfer from IA F of CFD No. 10 Special Tax Fund	44,278.39	
Transfer from IA A of CFD No. 14 Special Tax Fund	1,148,560.15	
Transfer from 2022B PFA Rental Payment Surplus Account	840,761.12	
Expenditures		(\$2,171,578.00)
Lease Payments	(\$2,166,878.00)	
Administrative Expenses	(4,700.00)	
Balance as of June 30, 2025		\$14,821,193.04

A portion of the remaining Special Taxes were deposited into a pooled Improvement Area Surplus Custodial Account. The balance of the Improvement Area Surplus Custodial account will be used to fund projects within the authorized facilities of each participating CFD. The table below shows the accounts and expenditures in the Improvement Area Surplus Custodial Account through June 30, 2025.

Improvement Area Surplus Custodial Account

Balance as of July 1, 2024		\$673,500.40
Accruals		\$28,598.39
Investment Earnings	\$28,598.39	
Expenditures		(\$68,061.17)
Capital Facilities Planning Expenses	(\$23,324.00)	
Authorized Facilities	(23,744.00)	
Administrative Expenses	(20,993.17)	
Balance as of June 30, 2025		\$634,037.62

V. Annual Special Tax Requirement

This Section outlines the calculation of the Annual Special Tax Requirement of IA E of CFD No. 10 based on the financial obligations for Fiscal Year 2025/2026.

A. Annual Special Tax Requirement

The Annual Special Taxes of IA E of CFD No. 10 are calculated in accordance and pursuant to the RMA. Pursuant to the 2022 Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the Bonds shall be transferred to the Authority Rental Payment Surplus Account. The table below shows the calculation of the Annual Special Tax Requirement for Fiscal Year 2025/2026.

Annual Special Tax Requirement for IA E of CFD No. 10

Fiscal Year 2024/2025 Remaining Sources		\$533,623.93
Balance of Special Tax Fund	\$533,623.77	
Balance of Interest Fund	0.16	
Balance of Principal Fund	0.00	
Anticipated Special Taxes	0.00	
Fiscal Year 2024/2025 Remaining Obligations		(\$533,623.93)
September 1, 2025 Interest Payment	(\$46,035.00)	
September 1, 2025 Principal Payment	(280,000.00)	
Transfer to the Rental Payment Surplus Account	(207,588.93)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$607,431.16)
Administrative Expense Budget	(\$23,189.70)	
Anticipated Special Tax Delinquencies ^[1]	(725.64)	
March 1, 2026 Interest Payment	(41,415.00)	
September 1, 2026 Interest Payment	(41,415.00)	
September 1, 2026 Principal Payment	(305,000.00)	
Transfer to the Rental Payment Surplus Account	(195,685.83)	
Fiscal Year 2025/2026 Annual Special Tax Requirement		\$607,431.16

[1] Assumes the Fiscal Year 2024/2025 Year End delinquency rate of 0.12%.

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to finance Authorized Facilities. The estimated Fiscal Year 2025/2026 Administrative Expenses are shown in the table below.

Fiscal Year 2025/2026 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	\$9,162.40
Consultant/Trustee Expenses	9,000.00
County Tax Collection Fees	27.30
Contingency for Legal	5,000.00
Total Expenses	\$23,189.70

VI. Special Tax Classification

Each Fiscal Year, parcels within IA E of CFD No. 10 are assigned a Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within IA E of CFD No. 10.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1st of the prior Fiscal Year. Building Permits have been issued for 275 Units by the City within IA E of CFD No. 10. According to the County Assessor, all property zoned for residential development within IA E of CFD No. 10 has been built and completed. As of the date of this Report, 2 Units have prepaid their Special Tax obligation and are no longer considered taxable property and are no longer subject to the Special Tax. The table below summarizes the Special Tax classification for the Units within IA E of CFD No. 10.

**Fiscal Year 2025/2026
Special Tax Classification**

Initial Tax Year	Land Use	Number of Units
2003/2004	Developed Property	198
2004/2005	Developed Property	62
2005/2006	Developed Property	13
Total		273

VII. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the Maximum Special Tax rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Annual Special Tax Requirement.

Based on the Annual Special Tax Requirement listed in Section V, IA E of CFD No. 10 will levy at the applied Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's applied Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Special Tax levy for Fiscal Year 2025/2026 by Special Tax classification as determined by the RMA for IA E of CFD No. 10 can be found in the table on the following page.

Fiscal Year 2025/2026 Annual Special Tax Levy

Tax Class/ Land Use	Square Footage	Number of Units/Acres	Assigned Special Tax Rate	Total Special Taxes
Zone 1				
1	≤ 1,850 Sq. Ft.	85 Units	\$2,298.90 per Unit	\$195,406.50
2	> 1,850 Sq. Ft.	37 Units	\$2,783.24 per Unit	102,979.88
Developed Property		122 Units	N/A	\$298,386.38
Undeveloped Property		0.00 Acres	\$0.00 per Acre	\$0.00
Zone 2				
3	≤ 1,250 Sq. Ft.	7 Units	\$1,451.28 per Unit	\$10,158.96
4	1,251 - 1,550 Sq. Ft.	97 Units	\$2,020.26 per Unit	195,965.22
5	> 1,550 Sq. Ft.	47 Units	\$2,189.80 per Unit	102,920.60
Developed Property		151 Units	N/A	\$309,044.78
Undeveloped Property		0.00 Acres	\$0.00 per Acre	\$0.00
Total		273 Units		\$607,431.16

[https://calschools.sharepoint.com/cfs/unregulated/poway unified/developer revenue/cfd admin/cfd no. 10 ia e/fy 2025-26/poway usd_cfd 10 ia e_fy2025-26_specialtaxreport_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/poway%20unified/developer%20revenue/cfd%20admin/cfd%20no.%2010%20ia%20e/fy%2025-26/poway_usd_cfd%2010%20ia%20e_fy2025-26_specialtaxreport_d1.docx)

Exhibit A

Rate and Method of Apportionment

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**RATE AND METHOD OF APPORTIONMENT FOR
COMMUNITY FACILITIES DISTRICT NO. 10
OF THE POWAY UNIFIED SCHOOL DISTRICT
(IMPROVEMENT AREA E)**

An Annual Special Tax shall be levied on and collected in Improvement Area E ("IA E") of Community Facilities District No. 10 ("CFD No. 10") of the Poway Unified School District ("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 IA E of CFD No. 10, 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:

"Acre" or "Acreage" means the 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 land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

"Act" means the Mello-Roos Community 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 expenses of the School District to carry out its duties as the legislative body of IA E of CFD No. 10.

"Affordable Unit" means any Unit subject to deed restrictions, resale restrictions, and/or regulatory agreements recorded in favor of the City or County providing for affordable housing.

"Annual Special Tax" means the Special Tax levied in each Fiscal Year on an Assessor's Parcel as set forth in Section F. In each Fiscal Year Annual Special Tax revenues shall be used in the following order of priority: (i) to satisfy the Annual Special Tax Requirement and (ii) to pay for the acquisition, construction, rehabilitation, and improvement of School Facilities.

"Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay: (i) the debt service on all Non-School Bonds or other indebtedness or other periodic costs on the Non-School Bonds, (ii) the Administrative Expenses of IA E of CFD No. 10, (iii) any costs associated with the release of funds from an escrow account, (iv) any amount required to establish or replenish any reserve funds established in association with the Non-School Bonds, less (v) any amounts on deposit in any fund or account which are available to pay for items (i) through (iv) above pursuant to any applicable fiscal agent agreement, bond indenture, or trust agreement.

"Assessor's Parcel" means a lot or parcel of land in IA E of CFD No. 10 which is designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

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"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 Assessor for purposes of identification.

"Assigned Annual Special Tax" means the Special Tax of that name as set forth in Section D.

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

"Attached Unit" means a Unit that (i) consists or shall consist of a building or buildings in which each of the individual Units has at least one common wall with another Unit and (ii) is not an Affordable Unit or a Senior Citizen Unit.

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

"Board" means the Board of Education of the School District or its 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, to the repayment of which Special Taxes of IA E of CFD No. 10 are pledged.

"Building Square Footage" or **"BSF"** means the square footage of internal living space of a Unit, exclusive of garages or other structures not used as living space, as determined by reference to the building permit application for such Unit or other applicable records of the City.

"Calendar Year" means any period beginning January 1 and ending December 31.

"City" means the City of San Diego.

"County" means the County of San Diego.

"Detached Unit" means a Unit which is not an Attached Unit, an Affordable Unit, or a Senior Citizen Unit.

"Developed Property" means all Assessor's Parcels for which building permits for the construction of Units 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 Assistant Superintendent.

"Exempt Property" means the property designated as Exempt Property in Section J.

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"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 Floor Area" or "GFA" means the covered and enclosed space within the perimeters of a commercial or industrial structure, not including any storage area incidental to the principal use of the development, garage, parking structure, unenclosed walkway, or utility or disposable area, as used in Section 65995 of the Government Code.

"Gross Prepayment Amount" means any amount determined by reference to Table 3 and adjusted as set forth in Section G.

"Lot" means an individual legal lot created by a Final Subdivision Map for which a building permit for a Unit has been or could be issued, provided that land for which one or more building permits have been or could be issued for the construction of one or more model Units shall not be construed as a Lot until such land has been subdivided by a Final Subdivision Map.

"Minimum Taxable Acreage" means, for any Zone, the applicable acreage listed in Table 4 below.

"Non-School Bonds" means any Bonds which are not School Bonds.

"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 H.

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

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

"School Bonds" means any Bonds allocable to proceeds used or to be used to fund the acquisition, construction, rehabilitation, or improvement of School Facilities.

"School Facilities" means any public facilities owned or to be owned by the School District.

"Senior Citizen Unit" means a Unit designated as senior citizen housing, part of a residential care facility for the elderly, or part of a multi-level care facility for the elderly as referred to in California Government Code Section 65995.1. For purposes hereof, it shall be sufficient to designate a Unit as a Senior Citizen Unit if Senior Citizen Restrictions have been effected 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

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covenants, conditions and restrictions or any similar recorded instrument or (ii) licensing from appropriate agencies received for residential care facilities for the elderly or multi-level care facilities as those terms are defined in Health and Safety Code Section 1569.2 and Government Code Section 15432(d)(9), respectively.

"Special Tax" means any of the special taxes authorized to be levied in IA E of CFD No. 10 under the Act.

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

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

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

"Undeveloped Property" means all Assessor's Parcels 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 Affordable Unit, an Attached Unit, a Detached Unit, or a Senior Citizen Unit.

"Zone" means either of the areas identified as a Zone in Exhibit A to this Rate and Method of Apportionment.

"Zone 1" means all property located within the area identified as Zone 1 in Exhibit A to this Rate and Method of Apportionment.

"Zone 2" means all property located within the area identified as Zone 2 in Exhibit A to this Rate and Method of Apportionment.

SECTION B ASSIGNMENT OF ASSESSOR'S PARCELS

For each Fiscal Year, beginning with Fiscal Year 2001-02, (i) each Assessor's Parcel shall be classified as Developed Property or Undeveloped Property; (ii) each Assessor's Parcel of Developed Property shall be classified as Taxable Developed Property or Exempt Property; (iii) each Assessor's Parcel of Undeveloped Property shall be classified as Taxable Undeveloped Property or Exempt Property; and (iv) each Assessor's Parcel shall be assigned to a Zone in accordance with Exhibit A.

SECTION C MAXIMUM SPECIAL TAX

1. Taxable Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Taxable Developed Property in any Fiscal Year shall be the greater of (i) the Assigned Annual Special Tax or (ii) the Backup Annual Special Tax.

2. Taxable Undeveloped Property

The Maximum Special Tax for any Assessor's Parcel classified as Taxable Undeveloped Property in any Fiscal Year shall be the Assigned Annual Special Tax.

SECTION D ASSIGNED ANNUAL SPECIAL TAXES

1. Taxable Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Taxable Developed Property in Fiscal Year 2001-02 shall be the amount determined by reference to Table 1 below. No Assigned Annual Special Tax shall apply to Affordable Units or Senior Citizen Units.

TABLE 1

<i>ASSIGNED ANNUAL SPECIAL TAX FOR TAXABLE DEVELOPED PROPERTY FOR FISCAL YEAR 2001-02</i>		
Zone	Building Square Feet	Assigned Annual Special Tax ¹
A	< = 1,850	\$1,429.28 per Detached/Attached Unit
A	> 1,850	\$1,730.41 per Detached/Attached Unit
B	< = 1,250	\$902.30 per Detached/Attached Unit
B	1,251 - 1,550	\$1,256.05 per Detached/Attached Unit
B	> 1,550	\$1,361.45 per Detached/Attached Unit
1. No Assigned Annual Special Tax shall apply to Affordable Units or Senior Citizen Units.		

Each July 1, commencing July 1, 2002, the Assigned Annual Special Tax for each Assessor's Parcel of Taxable Developed Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

2. Taxable Undeveloped Property

The Assigned Annual Special Tax for an Assessor's Parcel of Taxable Undeveloped Property in Fiscal Year 2001-02 shall be the amount determined by reference to Table 2.

TABLE 2

<i>ASSIGNED ANNUAL SPECIAL TAX FOR TAXABLE UNDEVELOPED PROPERTY FOR FISCAL YEAR 2001-02</i>	
Zone	Assigned Annual Special Tax
Zone 1	\$78,049.76 per Acre
Zone 2	\$64,501.50 per Acre

On each July 1, commencing July 1, 2002, the Assigned Annual Special Tax for each Assessor's Parcel of Taxable Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

**SECTION E
BACKUP ANNUAL SPECIAL TAX**

Each Fiscal Year, each Assessor's Parcel of Taxable Developed Property shall be subject to a Backup Annual Special Tax. In each Fiscal Year, the Backup Annual Special Tax rate for Taxable Developed Property shall be the rate per Lot calculated according to the following formula:

$$B = (Z H A) L$$

The terms above have the following meanings:

B	=	Backup Annual Special Tax per Lot for the applicable Fiscal Year
Z	=	Assigned Annual Special Tax per Acre of Taxable Undeveloped Property for the applicable Fiscal Year
A	=	Acreage of Taxable Developed Property expected to exist in the applicable Final Subdivision Map at buildout, as determined by the Assistant Superintendent pursuant to Section J
L	=	Lots in the Final Subdivision Map

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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 area 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 Final Subdivision Map area prior to the change or modification.
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 Final Subdivision Map area, 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 Final Subdivision Map area for all remaining Fiscal Years in which the Special Tax may be levied.

SECTION F

METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2001-02 and for each subsequent Fiscal Year, the Assistant Superintendent shall determine the Annual Special Tax Requirement to be collected in IA E of CFD No. 10 in such Fiscal Year. The Annual Special Tax shall be levied as follows:

First: The Annual Special Tax shall be levied on each Assessor's Parcel of Taxable Developed Property at the Assigned Annual Special Tax applicable to such Assessor's Parcel.

Second: If the sum of the amounts levied on Assessor's Parcels in the first step above is less than the Annual Special Tax Requirement, then the Annual Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Undeveloped Property up to the Assigned Annual Special Tax applicable to such Assessor's Parcel to satisfy the Annual Special Tax Requirement.

Third: If the sum of the amounts levied on Assessor's Parcels in the first and second steps above is less than the Annual Special Tax Requirement, then the Annual Special Tax on each Assessor's Parcel of Taxable Developed Property whose Maximum Special Tax is the Backup Annual Special Tax shall be increased Proportionately from the Assigned Annual Special Tax up to the Backup Annual Special Tax to satisfy the Annual Special Tax Requirement.

SECTION G

PREPAYMENT OF ANNUAL SPECIAL TAX

The Annual Special Tax obligation of an Assessor's Parcel of Taxable Developed Property or an Assessor's Parcel of Taxable 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.

1. Prior to Issuance of Non-School Bonds

Prior to the issuance of Non-School Bonds, the Prepayment Amount for each Assessor's Parcel of Developed Property and each Assessor's Parcel of Undeveloped Property for which a building permit has been issued shall be the amount equal to the Gross Prepayment Amount. The Gross Prepayment Amount for the period May 1, 2001 to April 30, 2002 shall be the amount determined by reference to Table 3.

TABLE 3

<i>GROSS PREPAYMENT AMOUNT FOR MAY 1, 2001 TO APRIL 30, 2002</i>		
Zone	Building Square Feet	Assigned Annual Special Tax ¹
A	< = 1,850	\$15,721.18 per Detached/Attached Unit
A	> 1,850	\$19,033.40 per Detached/Attached Unit
B	< = 1,250	\$14,962.55 per Detached/Attached Unit
B	1,251 - 1,550	\$14,962.55 per Detached/Attached Unit
B	> 1,550	\$14,975.10 per Detached/Attached Unit
1. No Assigned Annual Special Tax shall apply to Affordable Units or Senior Citizen Units.		

On each May 1, commencing May 1, 2002, the Gross Prepayment Amount for each Unit shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year, provided that the Gross Prepayment Amount applicable to a Unit shall not increase after the issuance of the building permit for such Unit.

2. Subsequent to Issuance of Non-School Bonds

Subsequent to the issuance of Non-School Bonds, the Prepayment Amount for each applicable Assessor's Parcel shall be calculated according to the following formula (capitalized terms defined below):

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	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance
plus	Administrative Fee
<u>less</u>	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the date of prepayment, the Prepayment Amount shall be calculated as follows:

1. For each Assessor's Parcel of Taxable Developed Property, compute the Assigned Annual Special Tax and the Backup Annual Special Tax. For each Assessor's Parcel of Taxable Undeveloped Property, compute the Assigned Annual Special Tax and the Backup Annual Special Tax applicable to the Assessor's Parcel as though it was already designated as Taxable Developed Property, based upon the building permit issued for that Assessor's Parcel.
2. For each Annual Special Tax obligation to be prepaid, (a) divide the Assigned Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Assigned Annual Special Tax applicable to all Assessor's Parcels of Taxable Developed Property at buildout, as reasonably determined by the Assistant Superintendent, and (b) divide the Backup Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Backup Annual Special Tax applicable to all Assessor's Parcels of Taxable Developed Property at buildout, as reasonably determined by the Assistant Superintendent.
3. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the face value of all outstanding Non-School Bonds. The product is the "Bond Redemption Amount."
4. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the outstanding Non-School Bonds to be redeemed with the proceeds of the Bond Redemption Amount. This product is the "Redemption Premium."
5. Compute the amount needed to pay interest on the Bond Redemption Amount, the Redemption Premium, and the Reserve Fund Credit (see step 9) to be redeemed with the proceeds of the Prepayment Amount until the earliest call date for the outstanding Non-School Bonds.
6. Estimate the amount of interest earnings to be derived from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the earliest call date for the outstanding Non-School Bonds.

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7. Subtract the amount computed pursuant to paragraph 6 from the amount computed pursuant to paragraph 5. This difference is the "Defeasance."
8. Estimate the administrative fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, the costs of redeeming Non-School Bonds, and the costs of recording any notices to evidence the prepayment and the redemption. This amount is the "Administrative Fee."
9. Calculate the "Reserve Fund Credit" as the lesser of: (a) the expected reduction in the applicable reserve requirements, if any, associated with the redemption of outstanding Non-School Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirements in effect after the redemption of outstanding Non-School Bonds as a result of the prepayment from the balance in the applicable reserve funds on the prepayment date. Notwithstanding the foregoing, if the reserve fund requirement is satisfied by a surety bond or other instrument at the time of the prepayment, then no Reserve Fund Credit shall be given. Notwithstanding the foregoing, the Reserve Fund Credit shall in no event be less than 0.
10. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Defeasance, and the Administrative Fee, less the Reserve Fund Credit.

With respect to an Annual Special Tax obligation that is prepaid pursuant to this Section G, the Assistant Superintendent shall indicate in the records of IA E of CFD No. 10 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 within thirty (30) days of receipt of such prepayment 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.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Tax that may be levied in IA E of CFD No. 10, net of an allocable portion of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Non-School Bonds in each future Fiscal Year, as reasonably determined by the Assistant Superintendent.

SECTION H

PARTIAL PREPAYMENT OF SPECIAL TAX

Prior to the issuance of a building permit for the construction of a production Unit on a Lot within a Final Subdivision Map area, the owner of no less than the entire Final Subdivision Map area may

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elect to prepay any portion of the applicable Annual Special Tax obligations for all of the Assessor's Parcels within such Final Subdivision Map area. In order to prepay any portion of the applicable Annual Special Tax obligations, the residential Final Subdivision Map area must contain at least 25 Detached Units or 50 Attached Units. The partial prepayment of each Annual Special Tax obligation shall be collected at the issuance of each applicable building permit, provided that the Annual Special Tax obligations with respect to model Units for which building permits have already been issued must be partially prepaid at the time of the election. The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = P_G H F$$

These terms have the following meanings:

PP = the Partial Prepayment Amount

P_G = 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.

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 (ii) the percentage by which the Annual Special Tax obligation shall be prepaid.

With respect to any Assessor's Parcel's Annual Special Tax obligation that is partially prepaid, the Assistant Superintendent shall indicate in the records of IA E of CFD No. 10 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 within thirty (30) days of receipt of such partial prepayment, to indicate the partial prepayment of 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. 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.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Tax that may be levied in IA E of CFD No. 10, net of an allocable portion of Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Non-School Bonds in each future Fiscal Year, as reasonably determined by the Assistant Superintendent.

SECTION I

TERMINATION OF SPECIAL TAX

The Annual Special Tax shall be levied for a term of thirty-four (34) Fiscal Years after the issuance of Non-School Bonds by IA E of CFD No. 10, but in no event shall the Annual Special Tax be levied later than Fiscal Year 2045-46.

SECTION J EXEMPTIONS

The Assistant Superintendent 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 used exclusively by a homeowners' association, (iv) Assessor's Parcels with public or utility easements or other restrictions making impractical their utilization for other than the purposes set forth in the easement or the restriction, (v) Assessor's Parcels for which building permits were issued on or before May 1 of the prior Fiscal Year for the construction of Affordable Units and/or Senior Citizen Units exclusively, (vi) Assessor's Parcels for which building permits were issued on or before May 1 of the prior Fiscal Year for the construction of GFA and Assessor's Parcels which directly service such Assessor's Parcels, such as parking lots, as reasonably determined by the Assistant Superintendent, and (vii) other types of Assessor's Parcels, at the reasonable discretion of the Assistant Superintendent, provided that no such classification would reduce the Acreage of all Taxable Property in any Zone to less than the Minimum Taxable Acreage for such Zone. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property in a Zone to less than the Minimum Taxable Acreage for such Zone will continue to be classified as Taxable Developed Property or Taxable Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

TABLE 4

<i>MINIMUM TAXABLE ACREAGE</i>	
Zone	Minimum Taxable Acreage
Zone 1	2.63
Zone 2	2.48

SECTION K APPEALS

Any property owner claiming that the amount or application of any Special Tax is not correct may file a written notice of appeal with the Assistant Superintendent not later than twelve (12) months after having paid 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 or in other special cases, as determined by the Assistant Superintendent), but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

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SECTION L 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 IA E of CFD No. 10 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

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Exhibit B

CFD Boundary Map

PROPOSED BOUNDARIES OF POWAY UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 10 SAN DIEGO COUNTY STATE OF CALIFORNIA

- (1) Filed in the office of the Secretary to the Board of Education this 16th day of April, 2001.

John R. Call
Secretary of the Board of Education

- (2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 10, San Diego County, State of California, was approved by the Board of Education at a regular meeting thereof, held on this 16th day of April, 2001, by its Resolution No. 42-2001.

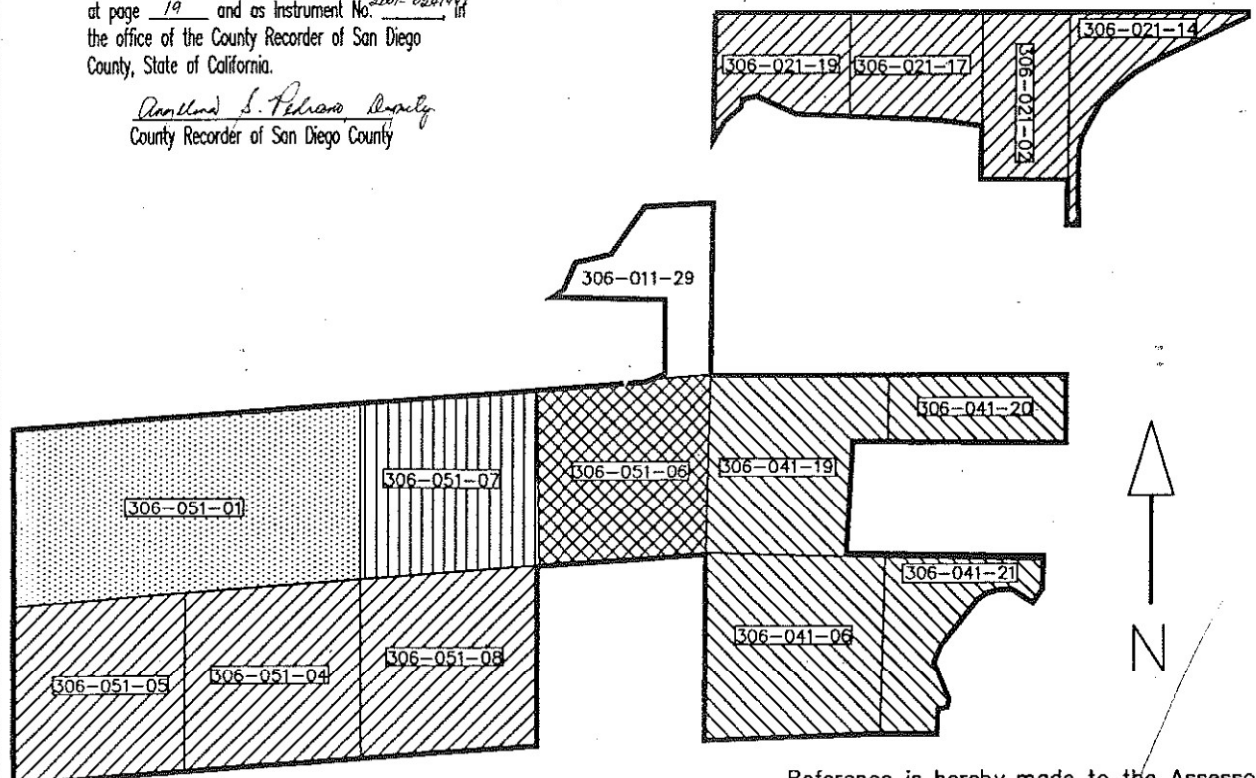
John R. Call
Secretary of the Board of Education

- (3) Filed this 19th day of APRIL, 2001, at the hour of 10:35 o'clock A.M., in Book 35 of Maps of Assessment and Community Facilities Districts at page 19 and as Instrument No. 2001-0241418 in the office of the County Recorder of San Diego County, State of California.

David L. Pelham
County Recorder of San Diego County

LEGEND

	CFD Boundary
	Assessor Parcel Boundary
nnn-nnn-nn	Assessor Parcel Number
	Improvement Area A
	Improvement Area B
	Improvement Area C
	Improvement Area D
	Improvement Area E
	Improvement Area F



PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

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.

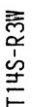
BK 35 PG 19

2001-0241418

Exhibit C

Assessor's Parcel Maps

F 2



312

02/04/16 JMA

$$1^{\circ} = 10^{\circ}$$
[illegible]

SAN DIEGO COUNTY ASSESSOR'S MAP

306 — 39

SHT 1 OF 4

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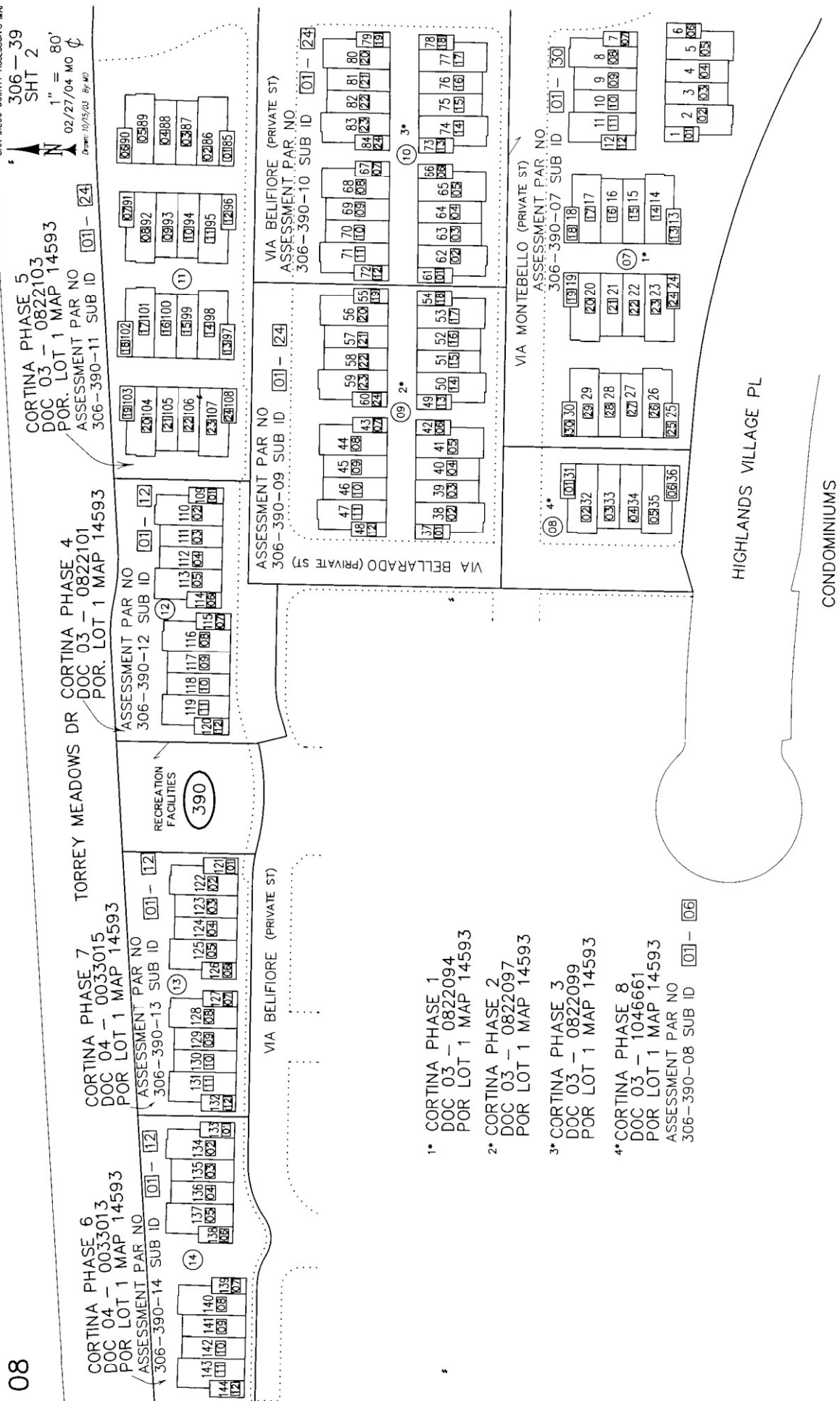
04/30/07 MGS

CHANGES

2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	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SAN DIEGO COUNTY ASSESSOR'S MAP

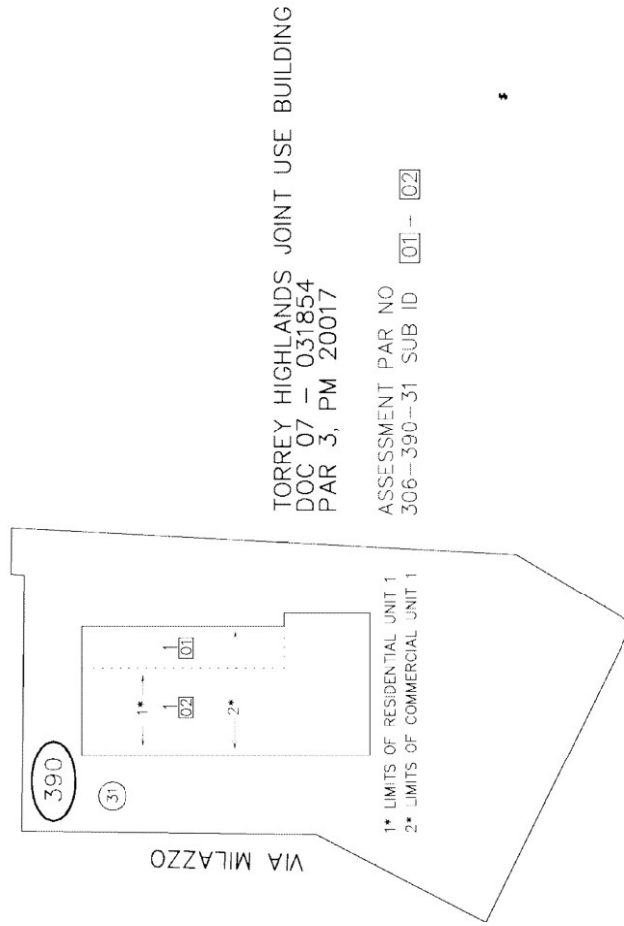
08



- 1* CORTINA PHASE 1
DOC 03 - 0822094
POR LOT 1 MAP 14593
- 2* CORTINA PHASE 2
DOC 03 - 0822097
POR LOT 1 MAP 14593
- 3* CORTINA PHASE 3
DOC 03 - 0822099
POR LOT 1 MAP 14593
- 4* CORTINA PHASE 8
DOC 03 - 1046661
POR LOT 1 MAP 14593
ASSESSMENT PAR NO
306-390-08 SUB ID 01-06

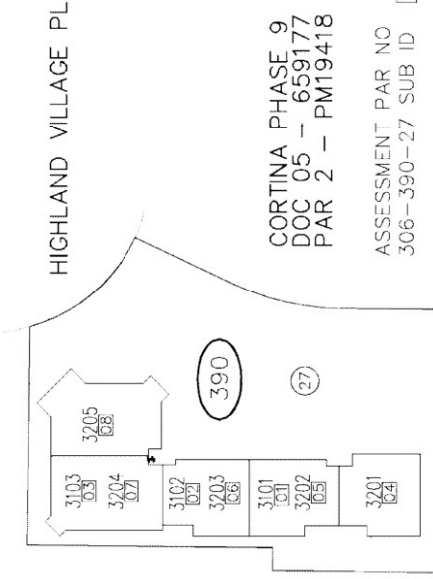
HIGHLANDS VILLAGE PL

CONDOMINIUMS



TORREY HIGHLANDS JOINT USE BUILDING
DOC 07 - 031854
PAR 3, PM 20017

ASSESSMENT PAR NO 306--390--31 SUB ID 01--02



CORTINA PHASE 9
DOC 05 - 659177
PAR 2 - PM19418

ASSESSMENT PAR NO
306-390-27 SUB ID 01-08

CONDOMINIUM

Exhibit D

Special Tax Refunding Bonds, Series 2022

Debt Service Schedule

Poway Unified School District
Improvement Area E of Community Facilities District No. 10
Series 2022 Special Tax Refunding Bonds
Debt Service Schedule

Period Ending	Series 2022 Special Tax Refunding Bonds		Semi-Annual Debt Service Payment	Annual Debt Service Payment
	Principal	Interest		
3/1/2025	\$0.00	\$46,035.00	\$46,035.00	372,070.00
9/1/2025	280,000.00	46,035.00	326,035.00	
3/1/2026	0.00	41,415.00	41,415.00	387,830.00
9/1/2026	305,000.00	41,415.00	346,415.00	
3/1/2027	0.00	36,382.50	36,382.50	402,765.00
9/1/2027	330,000.00	36,382.50	366,382.50	
3/1/2028	0.00	30,937.50	30,937.50	406,875.00
9/1/2028	345,000.00	30,937.50	375,937.50	
3/1/2029	0.00	25,245.00	25,245.00	410,490.00
9/1/2029	360,000.00	25,245.00	385,245.00	
3/1/2030	0.00	19,305.00	19,305.00	418,610.00
9/1/2030	380,000.00	19,305.00	399,305.00	
3/1/2031	0.00	13,035.00	13,035.00	426,070.00
9/1/2031	400,000.00	13,035.00	413,035.00	
3/1/2032	0.00	6,435.00	6,435.00	402,870.00
9/1/2032	390,000.00	6,435.00	396,435.00	
Total	\$2,790,000.00	\$437,580.00	\$3,227,580.00	\$3,227,580.00

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Improvement Area E of Poway Unified School District Community Facilities District No. 10



Summary

Year End

Total Taxes Due June 30, 2025	\$595,522.04
Amount Paid	\$594,810.63
Amount Remaining to be Collected	\$711.41
Number of Parcels Delinquent	1
Delinquency Rate	0.12%

Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Notification Date	October 1st
Foreclosure Determination Date	November 15th
Foreclosure Commencement Date	December 30th

Foreclosure Qualification

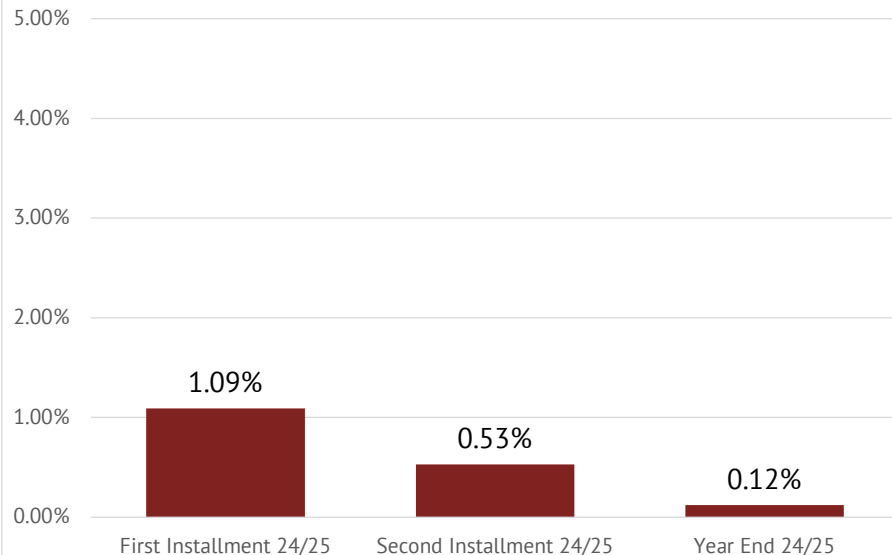
Individual Parcel Delinquency	\$7,500
Individual Owner Multiple Parcels Delinquency	\$15,000
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	5%

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	0
Parcels Exceeding CFD Aggregate	0

Pursuant to the Foreclosure Covenant in the Bond Indenture, there is no requirement to initiate Foreclosure Proceedings for aggregate delinquencies if such delinquencies do not create a draw on the Reserve Fund that would bring it below the Reserve Requirement.

Year End
Delinquency Rate Comparison





Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Improvement Area E of Poway Unified School District Community Facilities District No. 10



Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent [1]	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$550,168.00	N/A	\$543,642.00	\$6,526.00	1.19%	\$0.00	0.00%
2021/2022	561,171.00	N/A	556,153.00	5,018.00	0.89%	0.00	0.00%
2022/2023	572,393.44	0	572,393.44	0.00	0.00%	0.00	0.00%
2023/2024	583,845.90	0	583,845.90	0.00	0.00%	0.00	0.00%
2024/2025	595,522.04	1	594,810.63	711.41	0.12%	711.41	0.12%

[1] Information not provided by previous administrator for Fiscal Years 2020/2021 through 2021/2022.

Historical Delinquency Rate

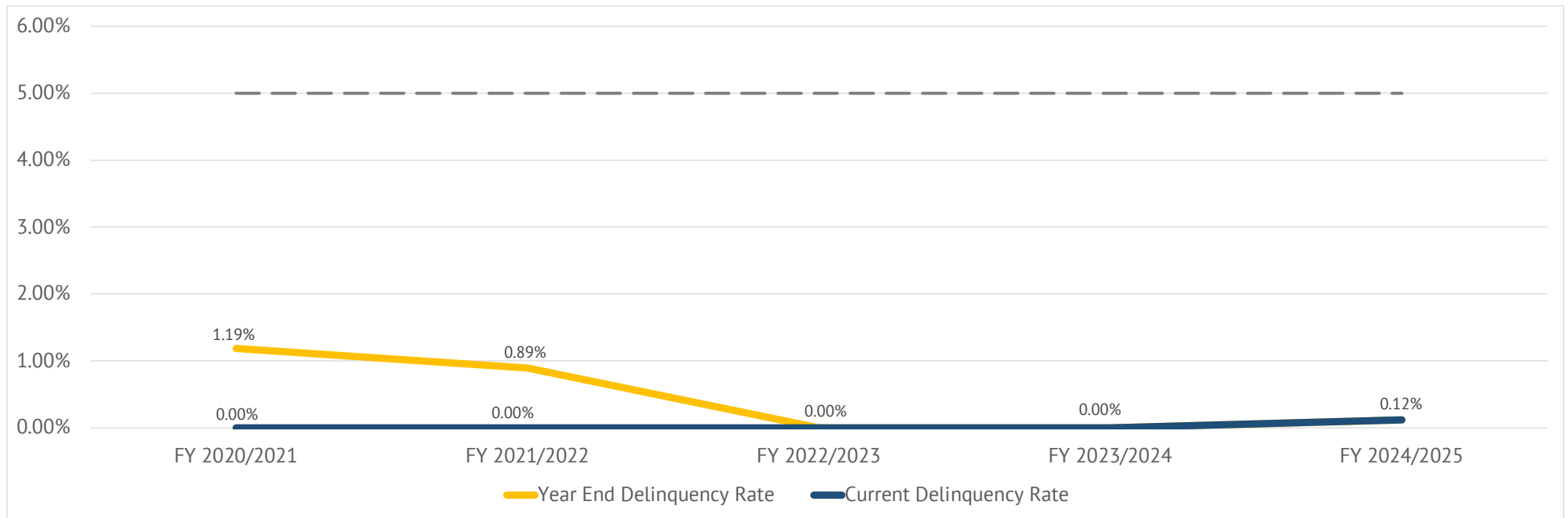


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 10 Improvement Area E

Subfund: 7150946A - Special Tax Fund (Series 2022)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$31,135.12	\$1,618,870.54	\$36.08	(\$1,128,506.72)	\$0.00	\$521,535.02			BEGINNING BALANCE
07-01-2024	\$2,115.01					\$523,650.03		Interest	Interest Earnings
07-22-2024		\$1,353.80				\$525,003.83		Deposit	Special Tax Deposit
08-01-2024	\$2,207.64					\$527,211.47		Interest	Interest Earnings
09-03-2024	\$2,219.90					\$529,431.37		Interest	Interest Earnings
09-03-2024				(\$50,407.50)		\$479,023.87		Transfer Out	Transfer To 7150946B Interest Account
09-03-2024				(\$265,000.00)		\$214,023.87		Transfer Out	Transfer To 7150946C Principal Account
09-04-2024				(\$214,023.87)		\$0.00		Transfer Out	Transfer To 7150939U Rental Payment Surplus Account
10-01-2024	\$172.02					\$172.02		Interest	Interest Earnings
10-16-2024		\$2,376.76				\$2,548.78		Deposit	Special Tax Deposit
11-01-2024	\$5.32					\$2,554.10		Interest	Interest Earnings
11-20-2024		\$73,115.57				\$75,669.67		Deposit	Special Tax Deposit
12-02-2024	\$102.95					\$75,772.62		Interest	Interest Earnings
12-16-2024		\$114,132.79				\$189,905.41		Deposit	Special Tax Deposit
01-02-2025	\$476.32					\$190,381.73		Interest	Interest Earnings
01-15-2025		\$141,983.08				\$332,364.81		Deposit	Special Tax Deposit
01-17-2025				(\$22,735.00)		\$309,629.81		Transfer Out	Transfer To 7150946I Administrative Expense Fund
02-03-2025	\$878.17					\$310,507.98		Interest	Interest Earnings
02-19-2025		\$22,902.78				\$333,410.76		Deposit	Special Tax Deposit
03-03-2025	\$978.70					\$334,389.46		Interest	Interest Earnings
03-03-2025				(\$45,984.87)		\$288,404.59		Transfer Out	Transfer To 7150946B Interest Account
03-19-2025		\$21,840.29				\$310,244.88		Deposit	Special Tax Deposit
04-01-2025	\$1,013.52					\$311,258.40		Interest	Interest Earnings
04-21-2025		\$201,191.69				\$512,450.09		Deposit	Special Tax Deposit
05-01-2025	\$1,234.71					\$513,684.80		Interest	Interest Earnings
05-14-2025		\$14,763.74				\$528,448.54		Deposit	Special Tax Deposit
06-02-2025	\$1,747.13					\$530,195.67		Interest	Interest Earnings
06-18-2025		\$3,428.10				\$533,623.77		Deposit	Special Tax Deposit
	\$13,151.39	\$597,088.60	\$0.00	(\$598,151.24)	\$0.00	\$12,088.75			DATE RANGE BALANCE
Subfund Total	\$44,286.51	\$2,215,959.14	\$36.08	(\$1,726,657.96)	\$0.00	\$533,623.77	Total for 7150946A - Special Tax Fund (Series 2022)		

Subfund: 7150946B - Interest Account (Series 2022)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$94.26	\$0.00	\$208,437.34	\$0.00	(\$208,483.00)	\$48.60			BEGINNING BALANCE
07-01-2024	\$0.20					\$48.80		Interest	Interest Earnings
08-01-2024	\$0.21					\$49.01		Interest	Interest Earnings
09-03-2024					(\$50,407.50)	(\$50,358.49)	Cede & Company	Debt Service Interest	Debt Service Interest
09-03-2024			\$50,407.50			\$49.01		Transfer In	Transfer From 7150946A Special Tax Fund
09-03-2024	\$0.21					\$49.22		Interest	Interest Earnings
10-01-2024	\$0.19					\$49.41		Interest	Interest Earnings

Subfund: 7150946B - Interest Account (Series 2022)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
11-01-2024	\$0.19					\$49.60		Interest	Interest Earnings
12-02-2024	\$0.18					\$49.78		Interest	Interest Earnings
01-02-2025	\$0.18					\$49.96		Interest	Interest Earnings
02-03-2025	\$0.17					\$50.13		Interest	Interest Earnings
03-03-2025					(\$46,035.00)	(\$45,984.87)	Cede & Company	Debt Service Interest	Debt Service Interest
03-03-2025			\$45,984.87			\$0.00		Transfer In	Transfer From 7150946A Special Tax Fund
03-03-2025	\$0.15					\$0.15		Interest	Interest Earnings
04-01-2025	\$0.01					\$0.16		Interest	Interest Earnings
	\$1.69	\$0.00	\$96,392.37	\$0.00	(\$96,442.50)	(\$48.44)			DATE RANGE BALANCE
Subfund Total	\$95.95	\$0.00	\$304,829.71	\$0.00	(\$304,925.50)	\$0.16	Total for 7150946B - Interest Account (Series 2022)		

Subfund: 7150946C - Principal Account (Series 2022)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$0.00	\$0.00	\$430,000.00	\$0.00	(\$430,000.00)	\$0.00			BEGINNING BALANCE
09-03-2024					(\$265,000.00)	(\$265,000.00)	Cede & Company	Debt Service Principal	Debt Service Principal
09-03-2024			\$265,000.00			\$0.00		Transfer In	Transfer From 7150946A Special Tax Fund
	\$0.00	\$0.00	\$265,000.00	\$0.00	(\$265,000.00)	\$0.00			DATE RANGE BALANCE
Subfund Total	\$0.00	\$0.00	\$695,000.00	\$0.00	(\$695,000.00)	\$0.00	Total for 7150946C - Principal Account (Series 2022)		

Subfund: 7150946I - Administrative Expense Fund (Series 2022)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$2,977.59	\$38,365.49	\$44,144.69	\$0.00	(\$34,590.12)	\$50,897.65			BEGINNING BALANCE
07-01-2024	\$207.05					\$51,104.70		Interest	Interest Earnings
08-01-2024	\$215.27					\$51,319.97		Interest	Interest Earnings
08-12-2024					(\$1,000.00)	\$50,319.97	Zions First National	Professional Services	Req. No. 946I-2425-0001 Admin Fee June 2024 - May 2025 Invoice No. 12246
08-20-2024					(\$19,000.00)	\$31,319.97	Poway Unified School District	Professional Services	Req# 946I-2425-0002 Inv# 2023-2024 Memo
09-03-2024	\$182.41					\$31,502.38		Interest	Interest Earnings
10-01-2024	\$124.23					\$31,626.61		Interest	Interest Earnings
11-01-2024	\$121.03					\$31,747.64		Interest	Interest Earnings
12-02-2024	\$112.59					\$31,860.23		Interest	Interest Earnings
01-02-2025	\$113.31					\$31,973.54		Interest	Interest Earnings
01-17-2025			\$22,735.00			\$54,708.54		Transfer In	Transfer From 7150946A Special Tax Fund
02-03-2025	\$146.72					\$54,855.26		Interest	Interest Earnings
03-03-2025	\$168.47					\$55,023.73		Interest	Interest Earnings
04-01-2025	\$185.56					\$55,209.29		Interest	Interest Earnings
04-10-2025					(\$10,000.00)	\$45,209.29	Poway Unified School District	Professional Services	Req#946I-2425-0003 dtd 04-09-25 Inv#2024-2025 Memo dtd 04-08-25-2024-2025 Memo
04-28-2025					(\$259.00)	\$44,950.29	Zions First National	Professional Services	Req. No. 946I-2425-0004 Trustee Services Annual Admin Mar 25 - Feb 26 Invoice No. 12971
04-28-2025					(\$1,950.00)	\$43,000.29	Zions First National	Professional Services	Req. No. 946I-2425-0004 Fiscal Agent Services Annual Admin Mar 25 - Feb 26 Invoice No. 12976
05-01-2025	\$156.71					\$43,157.00		Interest	Interest Earnings
06-02-2025	\$144.38					\$43,301.38		Interest	Interest Earnings
	\$1,877.73	\$0.00	\$22,735.00	\$0.00	(\$32,209.00)	(\$7,596.27)			DATE RANGE BALANCE
Subfund Total	\$4,855.32	\$38,365.49	\$66,879.69	\$0.00	(\$66,799.12)	\$43,301.38	Total for 7150946I - Administrative Expense Fund (Series 2022)		

Subfund: 7150946P - Purchase Transfer Account (Series 2022)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$0.00	\$3,408,151.64	\$0.00	(\$3,408,151.64)	\$0.00	\$0.00			BEGINNING BALANCE
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			DATE RANGE BALANCE
Subfund Total	\$0.00	\$3,408,151.64	\$0.00	(\$3,408,151.64)	\$0.00	\$0.00	Total for 7150946P - Purchase Transfer Account (Series 2022)		

Subfund: 7150946R - Redemption Fund (Series 2022)

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$315.50	\$3,794.50	\$0.33	\$0.00	\$0.00	\$4,110.33			BEGINNING BALANCE
07-01-2024	\$16.72					\$4,127.05		Interest	Interest Earnings
08-01-2024	\$17.38					\$4,144.43		Interest	Interest Earnings
09-03-2024	\$17.45					\$4,161.88		Interest	Interest Earnings
10-01-2024	\$16.41					\$4,178.29		Interest	Interest Earnings
11-01-2024	\$15.99					\$4,194.28		Interest	Interest Earnings
12-02-2024	\$14.87					\$4,209.15		Interest	Interest Earnings
01-02-2025	\$14.97					\$4,224.12		Interest	Interest Earnings
02-03-2025	\$14.43					\$4,238.55		Interest	Interest Earnings
03-03-2025	\$13.02					\$4,251.57		Interest	Interest Earnings
04-01-2025	\$14.34					\$4,265.91		Interest	Interest Earnings
05-01-2025	\$13.93					\$4,279.84		Interest	Interest Earnings
06-02-2025	\$14.32					\$4,294.16		Interest	Interest Earnings
	\$183.83	\$0.00	\$0.00	\$0.00	\$0.00	\$183.83			DATE RANGE BALANCE
Subfund Total	\$499.33	\$3,794.50	\$0.33	\$0.00	\$0.00	\$4,294.16	Total for 7150946R - Redemption Fund (Series 2022)		
Fund Total	\$49,737.11	\$5,666,270.77	\$1,066,745.81	(\$5,134,809.60)	(\$1,066,724.62)	\$581,219.47	Total for CFD No. 10 Improvement Area E		
Grand Total	\$49,737.11	\$5,666,270.77	\$1,066,745.81	(\$5,134,809.60)	(\$1,066,724.62)	\$581,219.47	Grand Total for Selected Funds/SubFunds		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2025/2026

Poway Unified School District
Community Facilities District No. 10 Improvement Area E
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
14593	1	306-390-07-01	\$2,020.26	\$2,020.26
14593	2	306-390-07-02	\$2,189.80	\$2,189.80
14593	3	306-390-07-03	\$2,020.26	\$2,020.26
14593	4	306-390-07-04	\$2,020.26	\$2,020.26
14593	5	306-390-07-05	\$2,189.80	\$2,189.80
14593	6	306-390-07-06	\$2,020.26	\$2,020.26
14593	7	306-390-07-07	\$2,020.26	\$2,020.26
14593	8	306-390-07-08	\$2,189.80	\$2,189.80
14593	9	306-390-07-09	\$2,020.26	\$2,020.26
14593	10	306-390-07-10	\$2,020.26	\$2,020.26
14593	11	306-390-07-11	\$2,189.80	\$2,189.80
14593	12	306-390-07-12	\$2,020.26	\$2,020.26
14593	13	306-390-07-13	\$2,020.26	\$2,020.26
14593	14	306-390-07-14	\$2,189.80	\$2,189.80
14593	15	306-390-07-15	\$2,020.26	\$2,020.26
14593	16	306-390-07-16	\$2,020.26	\$2,020.26
14593	17	306-390-07-17	\$2,189.80	\$2,189.80
14593	18	306-390-07-18	\$2,020.26	\$2,020.26
14593	19	306-390-07-19	\$2,020.26	\$2,020.26
14593	20	306-390-07-20	\$2,189.80	\$2,189.80
14593	21	306-390-07-21	\$2,020.26	\$2,020.26
14593	22	306-390-07-22	\$2,020.26	\$2,020.26
14593	23	306-390-07-23	\$2,189.80	\$2,189.80
14593	24	306-390-07-24	\$2,020.26	\$2,020.26
14593	25	306-390-07-25	\$2,020.26	\$2,020.26
14593	26	306-390-07-26	\$2,189.80	\$2,189.80
14593	27	306-390-07-27	\$2,020.26	\$2,020.26
14593	28	306-390-07-28	\$2,020.26	\$2,020.26
14593	29	306-390-07-29	\$2,189.80	\$2,189.80
14593	30	306-390-07-30	\$2,020.26	\$2,020.26
14593	31	306-390-08-01	\$2,020.26	\$2,020.26
14593	32	306-390-08-02	\$2,189.80	\$2,189.80
14593	33	306-390-08-03	\$2,020.26	\$2,020.26
14593	34	306-390-08-04	\$2,020.26	\$2,020.26
14593	35	306-390-08-05	\$2,189.80	\$2,189.80
14593	36	306-390-08-06	\$2,020.26	\$2,020.26
14593	37	306-390-09-01	\$2,020.26	\$2,020.26
14593	38	306-390-09-02	\$2,189.80	\$2,189.80
14593	39	306-390-09-03	\$2,020.26	\$2,020.26
14593	40	306-390-09-04	\$2,020.26	\$2,020.26
14593	41	306-390-09-05	\$2,189.80	\$2,189.80
14593	42	306-390-09-06	\$2,020.26	\$2,020.26

Poway Unified School District
Community Facilities District No. 10 Improvement Area E
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
14593	43	306-390-09-07	\$2,020.26	\$2,020.26
14593	44	306-390-09-08	\$2,189.80	\$2,189.80
14593	45	306-390-09-09	\$2,020.26	\$2,020.26
14593	46	306-390-09-10	\$2,020.26	\$2,020.26
14593	47	306-390-09-11	\$2,189.80	\$2,189.80
14593	48	306-390-09-12	\$2,020.26	\$2,020.26
14593	49	306-390-09-13	\$2,020.26	\$2,020.26
14593	50	306-390-09-14	\$2,189.80	\$2,189.80
14593	51	306-390-09-15	\$2,020.26	\$2,020.26
14593	52	306-390-09-16	\$2,020.26	\$2,020.26
14593	53	306-390-09-17	\$2,189.80	\$2,189.80
14593	54	306-390-09-18	\$2,020.26	\$2,020.26
14593	55	306-390-09-19	\$2,020.26	\$2,020.26
14593	56	306-390-09-20	\$2,189.80	\$2,189.80
14593	57	306-390-09-21	\$2,020.26	\$2,020.26
14593	58	306-390-09-22	\$2,020.26	\$2,020.26
14593	59	306-390-09-23	\$2,189.80	\$2,189.80
14593	60	306-390-09-24	\$2,020.26	\$2,020.26
14593	61	306-390-10-01	\$2,020.26	\$2,020.26
14593	62	306-390-10-02	\$2,189.80	\$2,189.80
14593	63	306-390-10-03	\$2,020.26	\$2,020.26
14593	64	306-390-10-04	\$2,020.26	\$2,020.26
14593	65	306-390-10-05	\$2,189.80	\$2,189.80
14593	66	306-390-10-06	\$2,020.26	\$2,020.26
14593	67	306-390-10-07	\$2,020.26	\$2,020.26
14593	68	306-390-10-08	\$2,189.80	\$2,189.80
14593	69	306-390-10-09	\$2,020.26	\$2,020.26
14593	70	306-390-10-10	\$2,020.26	\$2,020.26
14593	71	306-390-10-11	\$2,189.80	\$2,189.80
14593	72	306-390-10-12	\$2,020.26	\$2,020.26
14593	73	306-390-10-13	\$2,020.26	\$2,020.26
14593	74	306-390-10-14	\$2,189.80	\$2,189.80
14593	75	306-390-10-15	\$2,020.26	\$2,020.26
14593	76	306-390-10-16	\$2,020.26	\$2,020.26
14593	77	306-390-10-17	\$2,189.80	\$2,189.80
14593	78	306-390-10-18	\$2,020.26	\$2,020.26
14593	79	306-390-10-19	\$2,020.26	\$2,020.26
14593	80	306-390-10-20	\$2,189.80	\$2,189.80
14593	81	306-390-10-21	\$2,020.26	\$2,020.26
14593	82	306-390-10-22	\$2,020.26	\$2,020.26
14593	83	306-390-10-23	\$2,189.80	\$2,189.80
14593	84	306-390-10-24	\$2,020.26	\$2,020.26

Poway Unified School District
Community Facilities District No. 10 Improvement Area E
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
14593	85	306-390-11-01	\$2,020.26	\$2,020.26
14593	86	306-390-11-02	\$0.00	\$0.00
14593	87	306-390-11-03	\$2,020.26	\$2,020.26
14593	88	306-390-11-04	\$2,020.26	\$2,020.26
14593	89	306-390-11-05	\$2,189.80	\$2,189.80
14593	90	306-390-11-06	\$2,020.26	\$2,020.26
14593	91	306-390-11-07	\$2,020.26	\$2,020.26
14593	92	306-390-11-08	\$2,189.80	\$2,189.80
14593	93	306-390-11-09	\$2,020.26	\$2,020.26
14593	94	306-390-11-10	\$2,020.26	\$2,020.26
14593	95	306-390-11-11	\$2,189.80	\$2,189.80
14593	96	306-390-11-12	\$2,020.26	\$2,020.26
14593	97	306-390-11-13	\$2,020.26	\$2,020.26
14593	98	306-390-11-14	\$2,189.80	\$2,189.80
14593	99	306-390-11-15	\$2,020.26	\$2,020.26
14593	100	306-390-11-16	\$2,020.26	\$2,020.26
14593	101	306-390-11-17	\$2,189.80	\$2,189.80
14593	102	306-390-11-18	\$2,020.26	\$2,020.26
14593	103	306-390-11-19	\$2,020.26	\$2,020.26
14593	104	306-390-11-20	\$2,189.80	\$2,189.80
14593	105	306-390-11-21	\$2,020.26	\$2,020.26
14593	106	306-390-11-22	\$2,020.26	\$2,020.26
14593	107	306-390-11-23	\$2,189.80	\$2,189.80
14593	108	306-390-11-24	\$2,020.26	\$2,020.26
14593	109	306-390-12-01	\$2,020.26	\$2,020.26
14593	110	306-390-12-02	\$2,189.80	\$2,189.80
14593	111	306-390-12-03	\$2,020.26	\$2,020.26
14593	112	306-390-12-04	\$2,020.26	\$2,020.26
14593	113	306-390-12-05	\$2,189.80	\$2,189.80
14593	114	306-390-12-06	\$2,020.26	\$2,020.26
14593	115	306-390-12-07	\$2,020.26	\$2,020.26
14593	116	306-390-12-08	\$2,189.80	\$2,189.80
14593	117	306-390-12-09	\$2,020.26	\$2,020.26
14593	118	306-390-12-10	\$2,020.26	\$2,020.26
14593	119	306-390-12-11	\$2,189.80	\$2,189.80
14593	120	306-390-12-12	\$2,020.26	\$2,020.26
14593	121	306-390-13-01	\$2,020.26	\$2,020.26
14593	122	306-390-13-02	\$2,189.80	\$2,189.80
14593	123	306-390-13-03	\$2,020.26	\$2,020.26
14593	124	306-390-13-04	\$2,020.26	\$2,020.26
14593	125	306-390-13-05	\$2,189.80	\$2,189.80
14593	126	306-390-13-06	\$2,020.26	\$2,020.26

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
14593	127	306-390-13-07	\$2,020.26	\$2,020.26
14593	128	306-390-13-08	\$2,189.80	\$2,189.80
14593	129	306-390-13-09	\$2,020.26	\$2,020.26
14593	130	306-390-13-10	\$2,020.26	\$2,020.26
14593	131	306-390-13-11	\$2,189.80	\$2,189.80
14593	132	306-390-13-12	\$2,020.26	\$2,020.26
14593	133	306-390-14-01	\$2,020.26	\$2,020.26
14593	134	306-390-14-02	\$2,189.80	\$2,189.80
14593	135	306-390-14-03	\$2,020.26	\$2,020.26
14593	136	306-390-14-04	\$2,020.26	\$2,020.26
14593	137	306-390-14-05	\$2,189.80	\$2,189.80
14593	138	306-390-14-06	\$2,020.26	\$2,020.26
14593	139	306-390-14-07	\$2,020.26	\$2,020.26
14593	140	306-390-14-08	\$2,189.80	\$2,189.80
14593	141	306-390-14-09	\$2,020.26	\$2,020.26
14593	142	306-390-14-10	\$2,020.26	\$2,020.26
14593	143	306-390-14-11	\$2,189.80	\$2,189.80
14593	144	306-390-14-12	\$2,020.26	\$2,020.26
14593	41	306-390-15-01	\$2,783.24	\$2,783.24
14593	42	306-390-15-02	\$2,298.90	\$2,298.90
14593	43	306-390-15-03	\$2,298.90	\$2,298.90
14593	44	306-390-15-04	\$2,298.90	\$2,298.90
14593	45	306-390-15-05	\$2,298.90	\$2,298.90
14593	46	306-390-15-06	\$2,298.90	\$2,298.90
14593	47	306-390-15-07	\$2,783.24	\$2,783.24
14593	48	306-390-15-08	\$2,783.24	\$2,783.24
14593	49	306-390-15-09	\$2,298.90	\$2,298.90
14593	50	306-390-15-10	\$2,298.90	\$2,298.90
14593	51	306-390-15-11	\$2,298.90	\$2,298.90
14593	52	306-390-15-12	\$2,298.90	\$2,298.90
14593	53	306-390-15-13	\$2,298.90	\$2,298.90
14593	54	306-390-15-14	\$2,783.24	\$2,783.24
14593	27	306-390-16-01	\$2,783.24	\$2,783.24
14593	28	306-390-16-02	\$2,298.90	\$2,298.90
14593	29	306-390-16-03	\$2,298.90	\$2,298.90
14593	30	306-390-16-04	\$2,298.90	\$2,298.90
14593	31	306-390-16-05	\$2,298.90	\$2,298.90
14593	32	306-390-16-06	\$2,298.90	\$2,298.90
14593	33	306-390-16-07	\$2,783.24	\$2,783.24
14593	34	306-390-16-08	\$2,783.24	\$2,783.24
14593	35	306-390-16-09	\$2,298.90	\$2,298.90
14593	36	306-390-16-10	\$2,298.90	\$2,298.90

Poway Unified School District
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
14593	37	306-390-16-11	\$2,298.90	\$2,298.90
14593	38	306-390-16-12	\$2,298.90	\$2,298.90
14593	39	306-390-16-13	\$2,298.90	\$2,298.90
14593	40	306-390-16-14	\$2,783.24	\$2,783.24
14593	60	306-390-17-01	\$2,783.24	\$2,783.24
14593	61	306-390-17-02	\$2,298.90	\$2,298.90
14593	62	306-390-17-03	\$2,298.90	\$2,298.90
14593	63	306-390-17-04	\$2,298.90	\$2,298.90
14593	64	306-390-17-05	\$2,783.24	\$2,783.24
14593	55	306-390-18-01	\$2,783.24	\$2,783.24
14593	56	306-390-18-02	\$2,298.90	\$2,298.90
14593	57	306-390-18-03	\$2,298.90	\$2,298.90
14593	58	306-390-18-04	\$2,298.90	\$2,298.90
14593	59	306-390-18-05	\$2,783.24	\$2,783.24
14593	65	306-390-19-01	\$2,783.24	\$2,783.24
14593	66	306-390-19-02	\$2,298.90	\$2,298.90
14593	67	306-390-19-03	\$2,298.90	\$2,298.90
14593	68	306-390-19-04	\$2,298.90	\$2,298.90
14593	69	306-390-19-05	\$2,783.24	\$2,783.24
14593	70	306-390-19-06	\$2,783.24	\$2,783.24
14593	71	306-390-19-07	\$2,298.90	\$2,298.90
14593	72	306-390-19-08	\$2,298.90	\$2,298.90
14593	73	306-390-19-09	\$2,298.90	\$2,298.90
14593	74	306-390-19-10	\$2,783.24	\$2,783.24
14593	15	306-390-20-01	\$2,783.24	\$2,783.24
14593	16	306-390-20-02	\$2,298.90	\$2,298.90
14593	17	306-390-20-03	\$2,298.90	\$2,298.90
14593	18	306-390-20-04	\$2,298.90	\$2,298.90
14593	19	306-390-20-05	\$2,783.24	\$2,783.24
14593	20	306-390-20-06	\$2,783.24	\$2,783.24
14593	21	306-390-20-07	\$2,298.90	\$2,298.90
14593	22	306-390-20-08	\$2,298.90	\$2,298.90
14593	23	306-390-20-09	\$2,298.90	\$2,298.90
14593	24	306-390-20-10	\$2,298.90	\$2,298.90
14593	25	306-390-20-11	\$2,298.90	\$2,298.90
14593	26	306-390-20-12	\$2,783.24	\$2,783.24
14593	75	306-390-21-01	\$2,783.24	\$2,783.24
14593	76	306-390-21-02	\$2,298.90	\$2,298.90
14593	77	306-390-21-03	\$2,298.90	\$2,298.90
14593	78	306-390-21-04	\$2,298.90	\$2,298.90
14593	79	306-390-21-05	\$2,298.90	\$2,298.90
14593	80	306-390-21-06	\$2,298.90	\$2,298.90

Poway Unified School District
Community Facilities District No. 10 Improvement Area E
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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
14593	81	306-390-21-07	\$2,783.24	\$2,783.24
14593	82	306-390-21-08	\$2,783.24	\$2,783.24
14593	83	306-390-21-09	\$2,298.90	\$2,298.90
14593	84	306-390-21-10	\$2,298.90	\$2,298.90
14593	85	306-390-21-11	\$2,298.90	\$2,298.90
14593	86	306-390-21-12	\$2,298.90	\$2,298.90
14593	87	306-390-21-13	\$2,298.90	\$2,298.90
14593	88	306-390-21-14	\$2,783.24	\$2,783.24
14593	1	306-390-22-01	\$2,298.90	\$2,298.90
14593	2	306-390-22-02	\$2,298.90	\$2,298.90
14593	3	306-390-22-03	\$2,298.90	\$2,298.90
14593	4	306-390-22-04	\$2,298.90	\$2,298.90
14593	5	306-390-22-05	\$2,298.90	\$2,298.90
14593	6	306-390-22-06	\$2,298.90	\$2,298.90
14593	7	306-390-22-07	\$2,783.24	\$2,783.24
14593	8	306-390-22-08	\$2,783.24	\$2,783.24
14593	9	306-390-22-09	\$0.00	\$0.00
14593	10	306-390-22-10	\$2,298.90	\$2,298.90
14593	11	306-390-22-11	\$2,298.90	\$2,298.90
14593	12	306-390-22-12	\$2,298.90	\$2,298.90
14593	13	306-390-22-13	\$2,298.90	\$2,298.90
14593	14	306-390-22-14	\$2,783.24	\$2,783.24
14593	89	306-390-23-01	\$2,783.24	\$2,783.24
14593	90	306-390-23-02	\$2,298.90	\$2,298.90
14593	91	306-390-23-03	\$2,298.90	\$2,298.90
14593	92	306-390-23-04	\$2,298.90	\$2,298.90
14593	93	306-390-23-05	\$2,298.90	\$2,298.90
14593	94	306-390-23-06	\$2,298.90	\$2,298.90
14593	95	306-390-23-07	\$2,783.24	\$2,783.24
14593	96	306-390-23-08	\$2,783.24	\$2,783.24
14593	97	306-390-23-09	\$2,298.90	\$2,298.90
14593	98	306-390-23-10	\$2,298.90	\$2,298.90
14593	99	306-390-23-11	\$2,298.90	\$2,298.90
14593	100	306-390-23-12	\$2,298.90	\$2,298.90
14593	101	306-390-23-13	\$2,298.90	\$2,298.90
14593	102	306-390-23-14	\$2,783.24	\$2,783.24
14593	110	306-390-24-01	\$2,783.24	\$2,783.24
14593	111	306-390-24-02	\$2,298.90	\$2,298.90
14593	112	306-390-24-03	\$2,298.90	\$2,298.90
14593	113	306-390-24-04	\$2,298.90	\$2,298.90
14593	114	306-390-24-05	\$2,298.90	\$2,298.90
14593	115	306-390-24-06	\$2,298.90	\$2,298.90

Poway Unified School District
Community Facilities District No. 10 Improvement Area E
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
14593	116	306-390-24-07	\$2,783.24	\$2,783.24
14593	117	306-390-24-08	\$2,783.24	\$2,783.24
14593	118	306-390-24-09	\$2,298.90	\$2,298.90
14593	119	306-390-24-10	\$2,298.90	\$2,298.90
14593	120	306-390-24-11	\$2,298.90	\$2,298.90
14593	121	306-390-24-12	\$2,298.90	\$2,298.90
14593	122	306-390-24-13	\$2,298.90	\$2,298.90
14593	123	306-390-24-14	\$2,783.24	\$2,783.24
14593	103	306-390-25-01	\$2,783.24	\$2,783.24
14593	104	306-390-25-02	\$2,298.90	\$2,298.90
14593	105	306-390-25-03	\$2,298.90	\$2,298.90
14593	106	306-390-25-04	\$2,298.90	\$2,298.90
14593	107	306-390-25-05	\$2,298.90	\$2,298.90
14593	108	306-390-25-06	\$2,298.90	\$2,298.90
14593	109	306-390-25-07	\$2,783.24	\$2,783.24
14593	PAR 1	306-390-26-00	\$0.00	\$0.00
14593	PAR 2	306-390-27-01	\$1,451.28	\$1,451.28
14593	PAR 2	306-390-27-02	\$1,451.28	\$1,451.28
14593	PAR 2	306-390-27-03	\$1,451.28	\$1,451.28
14593	PAR 2	306-390-27-04	\$1,451.28	\$1,451.28
14593	PAR 2	306-390-27-05	\$1,451.28	\$1,451.28
14593	PAR 2	306-390-27-06	\$1,451.28	\$1,451.28
14593	PAR 2	306-390-27-07	\$1,451.28	\$1,451.28
14593	PAR 2	306-390-27-08	\$2,020.26	\$2,020.26
14593	PAR 1	306-390-29-00	\$0.00	\$0.00
14593	PAR 2	306-390-30-00	\$0.00	\$0.00
14593	PAR 3	306-390-31-01	\$0.00	\$0.00
14593	PAR 3	306-390-31-02	\$0.00	\$0.00

Total Parcels	280
Total Taxable Parcels	273
Total Assigned Special Tax	\$607,431.16