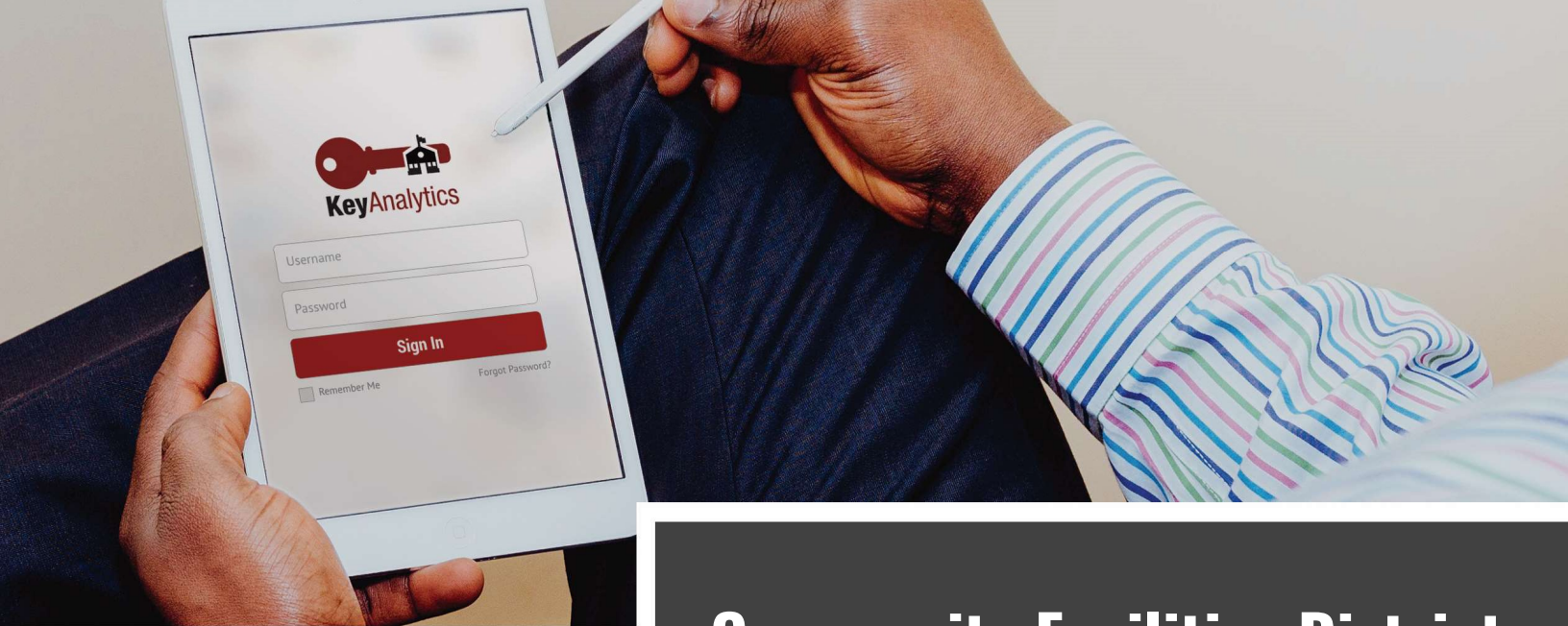




Community Facilities District

No. 13

Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Poway Unified School District

2025 / 2026



A division of California Financial Services

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Exhibit A – First Amended Rate and Method of Apportionment

Exhibit B – CFD Boundary Map

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Exhibit D – Special Tax Refunding Bonds, Series 2022 Debt Service Schedule

Exhibit E – Delinquent Annual Special Tax Report

Exhibit F – Summary of Transactions for Fiscal Agent Accounts

Exhibit G – Annual Special Tax Roll for Fiscal Year 2025/2026

Introduction

Community Facilities District (“CFD”) No. 13 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. CFD No. 13 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 CFD No. 13 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 First Amended 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 CFD No. 13 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 CFD No. 13.

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 CFD No. 13 for Fiscal Year 2024/2025.

Section V – Minimum Annual Special Tax Requirement

Section V calculates the Minimum Annual Special Tax Requirement based on the obligations of CFD No. 13 for Fiscal Year 2025/2026.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 13.

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 Minimum Annual Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 13 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 13 is located in the most northwestern portion of the School District, west of Interstate 15, north of Camino del Sur, and within The Lakes community. CFD No. 13 is located approximately 4 miles west of Interstate 15. For reference, the boundary map of CFD No. 13 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 13 was formed and established by the School District on January 16, 2007, 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. 13, and a landowner election at which the qualified electors of CFD No. 13 authorized CFD No. 13 to incur bonded indebtedness in an amount not to exceed \$20,000,000 and approved the levy of Annual Special Taxes.

CFD No. 13 was formed pursuant to the School Impact Mitigation Agreement entered into as of March 12, 2007, by and between the School District and LaSalle Bank, formerly known as Security Title Insurance Company.

The table on the following page provides information related to the formation of CFD No. 13.

Board Actions Related to Formation of CFD No. 13

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	January 16, 2007	37-2007
Resolution to Incur Bonded Indebtedness	January 16, 2007	38-2007
Resolution of Formation	March 12, 2007	51-2007
Ordinance Levying Special Taxes	March 12, 2007	2007-01

A Notice of Special Tax Lien was recorded in the real property records of the County on March 26, 2007, on all property within CFD No. 13 as Document No. 2007-0200300.

C. Bonds

1. Special Tax Bonds, Series 2013

On May 22, 2013, the Special Tax Bonds, Series 2013 (“2013 Bonds”) of the School District were issued in the amount of \$5,375,000 for CFD No. 13. The 2013 Bonds were issued under and subject to the terms of the Bond Indenture dated May 1, 2013 (“2013 Indenture”), and the Act. The 2013 Bonds were issued to pay for the acquisition or construction of School Facilities.

2. Special Tax Refunding Bonds, Series 2022

On March 22, 2022, the Special Tax Refunding Bonds, Series 2022 (“2022 Bonds”, collectively with the 2013 Bonds, “Bonds”) of the School District were issued in the amount of \$4,815,000. 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 2022 Bonds were used to defease and refund a portion of the 2013 Poway Unified School District Public Financing Authority (“Authority”) Bonds and thereby discharge the 2013 Bonds. The 2022 Bonds are Local Obligation Bonds of the Authority

and are utilized, along with the debt service payments from CFD Nos, 4 and 12 to pay debt service on the Special Tax Revenue Refunding Bonds, Series 2022A 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, CFD No. 13 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	Sq. Footage	Unit Type	Number of Units/Acres	Average Assigned Annual Special Tax Rate ^[1]	Total Assigned Annual Special Taxes
Zone 1					
1	< 4,000 Sq. Ft.	Detached	127 Units	\$3,398.79 per Unit	\$431,646.26
2	4,000 Sq. Ft. to 4,300 Sq. Ft.	Detached	24 Units	\$4,231.44 per Unit	101,554.66
3	4,301 Sq. Ft. to 4,600 Sq. Ft.	Detached	34 Units	\$4,307.48 per Unit	146,454.24
4	4,601 Sq. Ft. to 4,900 Sq. Ft.	Detached	34 Units	\$4,782.17 per Unit	162,593.74
5	4,901 Sq. Ft. to 5,200 Sq. Ft.	Detached	48 Units	\$5,300.99 per Unit	254,447.44
6	> 5,200 Sq. Ft.	Detached	84 Units	\$5,368.82 per Unit	450,981.24
Zone 2					
7	NA	Detached	30 Units	\$4,719.32 per Unit	\$141,579.60
<i>Developed Property</i>		<i>NA</i>	<i>381 Units</i>	<i>NA</i>	<i>\$1,689,257.18</i>
<i>Undeveloped Property</i>		<i>NA</i>	<i>10.99 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
Total			381 Units		\$1,689,257.18

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

B. Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 13, 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, two (2) parcels exceed 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.

CFD No. 13 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	\$1,559,402.00	N/A	\$1,515,566.00	\$43,836.00	2.81%	\$3,744.66	0.24%
2021/2022	1,590,588.00	N/A	1,558,693.00	31,895.00	2.01%	3,819.54	0.24%
2022/2023	1,623,665.22	5	1,603,695.72	19,969.50	1.23%	3,895.92	0.24%
2023/2024	1,656,137.90	7	1,632,299.47	23,838.43	1.44%	3,973.84	0.24%
2024/2025	1,689,257.18	4	1,676,712.31	12,544.87	0.74%	12,544.87	0.74%

[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 CFD No. 13.

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	7150949A	\$1,606,354.74
Interest Account	7150949B	0.28
Principal Account	7150949C	0.00
Administrative Expense Fund	7150949I	101,407.39
Redemption Fund	7150949R	458.96
Total		\$1,708,221.37

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 13 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 CFD No. 13 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	1,704,751.09
Investment Earnings	43,144.17
Transfer from 2022A PFA Surplus Fund	25,152.78
Total	\$1,773,048.04
Uses	
Interest Payments	(\$167,137.50)
Principal Payments	(140,000.00)
Authorized Facilities	0.00
Administrative Expenses	(59,617.00)
Transfer to JAA CFD No. 13 Available Special Tax Fund	(1,376,623.16)
Total	(\$1,743,377.66)

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”), CFD No. 13 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 CFD No. 13:

School Facilities shall include the acquisition, planning, construction or expansion 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, including school buses, needed by the District in order to serve directly or indirectly the student population to be generated as a result of the development of the property within the CFD No. 13, 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 District as mitigation of environmental impacts associated with the development of such school facilities as well as all that portion of the related incidental expenses and the costs to the District related to the negotiation, execution and implementation of the School Impact Mitigation Agreement, by and between the School District and The Lakes Partners, LLC, and the school Impact Mitigation Agreement, by and between the School District and LaSalle Bank, N.A.

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 District, CFD No. 13 and bond trustee or fiscal agent related to the CFD No. 13 and any such debt and all the other incidental expenses. The School Facilities shall be conducted, whether or not acquired in their completed states, pursuant to plans and specifications approved by the District.

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

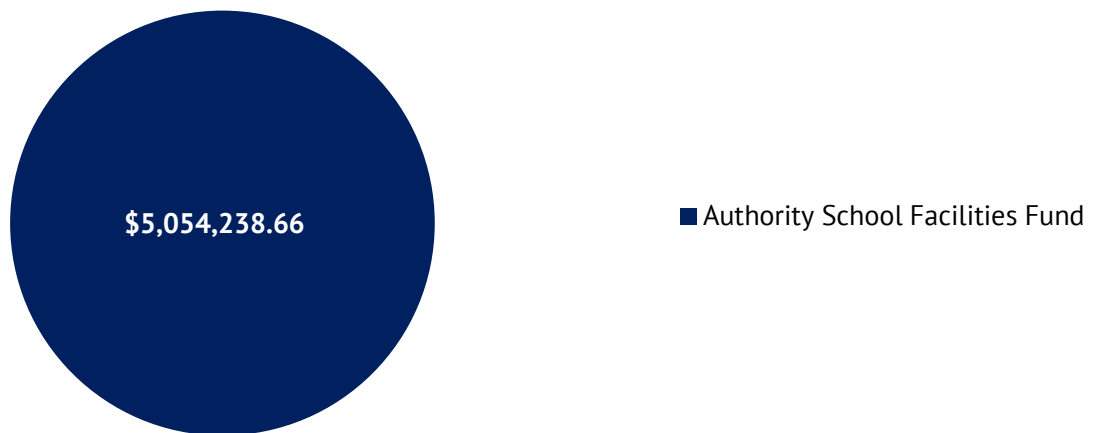
The School Facilities listed are representative of the types of improvements authorized to be financed by CFD No. 13. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the School District. Addition, deletion, or modification of descriptions of School Facilities may be made consistent with the requirements of the Board of Education of the School District, the CFD, and the Act.

B. Special Tax Bonds, Series 2013

1. Bond Proceeds

In accordance with the 2013 Bond Indenture by and between CFD No. 13 and the Fiscal Agent, the proceeds of the Bonds were deposited in the amount \$5,375,000, less \$320,761.34 in Original Issue Discount, into the funds and accounts shown in the graph below.

2013 Bond Proceeds



2. Construction Funds and Accounts

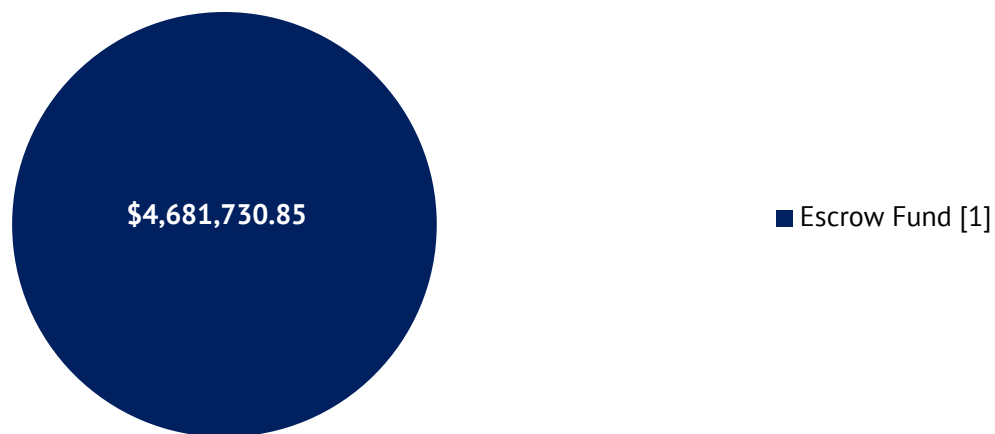
All construction funds generated from the issuance of the 2013 Bonds for School Facilities have been expended on the Authorized School Facilities of CFD No. 13 and all construction accounts have been closed. For information on the expenditures of these accounts, please refer to prior years' Reports.

C. Special Tax Refunding Bonds, Series 2022

1. Bond Proceeds

In accordance with the 2022 Indenture by and between CFD No. 13 and the Fiscal Agent, the proceeds of the 2022 Bonds were deposited in the amount \$4,815,000, less \$133,269.15 in Authority discount, 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 1, 2023.

D. Special Taxes

CFD No. 13 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 2013 Indenture. For information for previously accrued and expended funds within the Special Tax Fund created under the 2013 Indenture, please refer to previous Reports.

CFD No. 13 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 2022 Indenture. The table below presents a detailed accounting of the Special Taxes collected and expended by CFD No. 13 within the Special Tax Fund created under the 2022 Indenture.

2022 Special Tax Fund

Balance as of July 1, 2024		\$1,562,107.96
Accruals		\$1,768,299.37
Special Tax Deposits	\$1,704,751.09	
Investment Earnings	38,395.50	
Transfer from the 2022A PFA Surplus Fund	25,152.78	
Expenditures		(\$1,724,052.59)
Transfer to the Interest Account	(\$167,053.13)	
Transfer to the Principal Account	(140,000.00)	
Transfer to the Administrative Expense Account	(40,376.30)	
Transfer to JAA CFD No. 13 Net Available Special Tax Fund	(1,376,623.16)	
Balance as of June 30, 2025		\$1,606,354.74

The table below presents a detailed listing of the Annual Special Taxes collected and expended within the Custodial Account of CFD No. 13.

CFD No. 13 Custodial Account

Balance as of July 1, 2024		\$447,826.28
Accruals		\$20,028.82
Investment Earnings	\$20,028.82	
Expenditures		\$0.00
Balance as of June 30, 2025		\$467,855.10

E. Joint Acquisition Agreement

On February 27, 2014, the Authority issued the 2014 Bonds in the amount of \$40,000,000. The 2014 Bonds are secured by and repaid from Installment Payments due annually pursuant to the Joint Acquisition Agreement (“JAA”) by and between the School District, the Fiscal Agent, and CFD Nos. 2, 4, 6, 8 Improvement Area B, 9, 10, 12, 13, 14, and 15. The proceeds of the 2014 Bonds were issued to finance the acquisition and construction of certain school facilities, fund capitalized interest on the 2014 Bonds through October 1, 2016, and a portion of the interest due on April 1, 2017, to acquire a reserve insurance policy for the 2014 Bonds in an aggregate amount equal to the initial Reserve Requirement, and to pay costs of issuance of the 2014 Bonds.

Special Taxes collected in excess of annual debt service obligations of the Bonds are transferred to the CFD No. 13 Available Special Tax Fund to be held and utilized for the debt service payments of the 2014 Bonds. The following table presents a detailed listing of the Annual Special Taxes collected and expended by CFD No. 13 within the CFD No. 13 Available Special Tax Fund.

CFD No. 13 Available Special Tax Fund

Balance as of July 1, 2024		\$7.13
Accruals		\$1,379,468.85
Transfer from Special Tax Fund	\$1,376,623.16	
Investment Earnings	2,845.69	
Expenditures		(\$1,379,470.07)
Transfer to JAA Net Available Special Tax Fund	(\$1,379,470.07)	
Balance as of June 30, 2025		\$5.91

Special taxes within the CFD No. 13 Available Special Tax Fund are transferred to the JAA Net Available Special Tax Fund to make debt service payments on the 2014 Bonds. The table on the following page presents a detailed listing of the sources and uses of CFD Special Taxes associated with the 2014 Bonds through June 30, 2025.

Pooled JAA Net Available Special Tax Fund

Balance as of July 1, 2024		\$1,852,177.57
Accruals		\$13,436,647.84
Investment Earnings	\$173,582.62	
Transfer from CFD No. 2 Available Special Tax Fund	1,505,492.27	
Transfer from CFD No. 4 Available Special Tax Fund	573,084.48	
Transfer from CFD No. 6 Available Special Tax Fund	3,380,187.33	
Transfer from CFD No. 8 Improvement Area B Available Special Tax Fund	542,589.42	
Transfer from CFD No. 9 Available Special Tax Fund	17,924.29	
Transfer from CFD No. 10 Available Special Tax Fund	673,500.88	
Transfer from CFD No. 12 Available Special Tax Fund	867,562.31	
Transfer from CFD No. 13 Available Special Tax Fund	1,379,470.07	
Transfer from CFD No. 14 Available Special Tax Fund	1,556,128.93	
Transfer from CFD No. 15 Available Special Tax Fund	2,767,125.24	
Expenditures		(\$13,556,495.01)
Administrative Expenses ^[1]	(\$36,330.00)	
Transfer to JAA CFD No. 2 Surplus Fund	(1,504,505.45)	
Transfer to JAA CFD No. 4 Surplus Fund	(572,466.29)	
Transfer to JAA CFD No. 6 Surplus Fund	(3,376,341.87)	
Transfer to JAA CFD No. 8 Improvement Area B Surplus Fund	(541,607.29)	
Transfer to JAA CFD No. 9 Surplus Fund	(17,904.96)	
Transfer to JAA CFD No. 10 Surplus Fund	(672,733.85)	
Transfer to JAA CFD No. 12 Surplus Fund	(866,619.95)	
Transfer to JAA CFD No. 13 Surplus Fund	(1,379,235.15)	
Transfer to JAA CFD No. 14 Surplus Fund	(1,554,384.55)	
Transfer to JAA CFD No. 15 Surplus Fund	(483,417.28)	
Transfer to Bond Fund	(2,550,948.37)	
Balance as of June 30, 2025		\$1,732,330.40

[1] Represents payment for the Insurance Policy of the 2014 Bonds.

Special taxes in the JAA Net Available Special Tax Fund not used for the debt service of the 2014 Bonds are transferred to the JAA CFD No. 13 Surplus Fund. The table below presents a detailed listing of the surplus special taxes of CFD No. 13.

JAA CFD No. 13 Surplus Fund

Balance as of July 1, 2024		\$7,508,638.72
Accruals		\$1,741,276.16
Investment Earnings	\$362,041.01	
Transfer from JAA Net Available Special Tax Fund	1,379,235.15	
Expenditures		\$0.00
Balance as of June 30, 2025		\$9,249,914.88

V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of CFD No. 13 based on the financial obligations for Fiscal Year 2025/2026.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 13 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 Available Special Tax Fund of the JAA. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2025/2026.

Minimum Annual Special Tax Requirement for CFD No. 13

Fiscal Year 2024/2025 Remaining Sources		\$1,634,991.90
Balance of Special Tax Fund	\$1,606,354.74	
Balance of Interest Fund	0.28	
Balance of Principal Fund	0.00	
Anticipated Special Taxes	28,636.88	
Fiscal Year 2024/2025 Remaining Obligations		(\$1,634,991.90)
September 1, 2025 Interest Payment	(\$82,285.00)	
September 1, 2025 Principal Payment	(145,000.00)	
Transfer to the JAA CFD No. 13 Available Special Tax Fund	(1,407,706.90)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$1,723,043.14)
Administrative Expense Budget	(\$41,183.83)	
Anticipated Special Tax Delinquencies ^[1]	(12,795.77)	
March 1, 2026 Interest Payment	(79,618.75)	
September 1, 2026 Interest Payment	(79,618.75)	
September 1, 2026 Principal Payment	(160,000.00)	
Transfer to the JAA CFD No. 13 Available Special Tax Fund	(1,349,826.04)	
Fiscal Year 2025/2026 Annual Special Tax Requirement		\$1,723,043.14

[1] Assumes the Fiscal Year 2024/2025 Year End delinquency rate of 0.74%.

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	\$27,145.73
Consultant/Trustee Expenses	9,000.00
County Tax Collection Fees	38.10
Contingency for Legal	5,000.00
Total Expenses	\$41,183.83

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 13 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 CFD No. 13.

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. The table below summarizes the Special Tax classification for the Units within CFD No. 13.

**Summary of Parcel
Fiscal Year 2025/2026
Special Tax Classification**

Initial Tax Year	Land Use	Number of Units
2007/2008	Developed Property	16
2008/2009	Developed Property	54
2011/2012	Developed Property	10
2012/2013	Developed Property	19
2013/2014	Developed Property	32
2014/2015	Developed Property	91
2015/2016	Developed Property	20
2019/2020	Developed Property	98
2020/2021	Developed Property	42
Total		382

Building Permits have been issued for 382 Units by the County of San Diego within CFD No. 13. As of the date of this Report, one (1) unit has prepaid their Special Tax obligation and is no longer considered taxable property and is no longer subject to the Special. The table below summarizes the Special Tax classification for Units within CFD No. 13.

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

Tax Class	Land Use	Number of Units/Acres
1	Developed Property	127 Units
2	Developed Property	24 Units
3	Developed Property	34 Units
4	Developed Property	34 Units
5	Developed Property	48 Units
6	Developed Property	84 Units
7	Developed Property	30 Units
<i>Subtotal Developed Property</i>		<i>381 Units</i>
Undeveloped Property		10.99 Acres
<i>Subtotal Undeveloped Property</i>		<i>10.99 Acres</i>
Total		381 Units

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 Minimum Annual Special Tax Requirement.

Based on the Minimum Annual Special Tax Requirement listed in Section V, CFD No. 13 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 CFD No. 13 can be found in the table below.

Fiscal Year 2025/2026 Annual Special Tax Levy

Tax Class/Land Use	Sq. Footage	Unit Type	Number of Units/Acres	Average Assigned Annual Special Tax Rate ^[1]	Total Assigned Annual Special Taxes
Zone 1					
1	< 4,000 Sq. Ft.	Detached	127 Units	\$3,466.77 per Unit	\$440,279.52
2	4,000 Sq. Ft. to 4,300 Sq. Ft.	Detached	24 Units	\$4,316.08 per Unit	103,585.96
3	4,301 Sq. Ft. to 4,600 Sq. Ft.	Detached	34 Units	\$4,393.63 per Unit	149,383.42
4	4,601 Sq. Ft. to 4,900 Sq. Ft.	Detached	34 Units	\$4,877.82 per Unit	165,845.84
5	4,901 Sq. Ft. to 5,200 Sq. Ft.	Detached	48 Units	\$5,407.00 per Unit	259,535.80
6	> 5,200 Sq. Ft.	Detached	84 Units	\$5,476.20 per Unit	460,001.00
Zone 2					
7	NA	Detached	30 Units	\$4,813.72 per Unit	\$144,411.60
Developed Property		NA	381 Units	NA	\$1,723,043.14
Undeveloped Property		NA	10.99 Acres	\$0.00 per Acre	\$0.00
Total			381 Units		\$1,723,043.14

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

https://calschools.sharepoint.com/cfs/unregulated/poway_unified/developer_revenue/cfd_admin/cfd_no_13/fy_2025-26/poway_usd_cfd_13_fy2025-26_specialtaxreport_d1.docx

Exhibit A

First Amended Rate and Method of Apportionment

FIRST AMENDED RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 13 OF POWAY UNIFIED SCHOOL DISTRICT

The following sets forth the First Amended Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") of Community Facilities District No. 13 ("CFD No. 13") of the Poway Unified School District ("School District"). An Annual Special Tax shall be levied on and collected on Taxable Property (defined below) located within the boundaries of CFD No. 13 each Fiscal Year in an amount determined through the application of the First Amended Rate and Method of Apportionment described below. All of the real property in CFD No. 13, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

SECTION A DEFINITIONS

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

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

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

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 13 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 13, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 13.

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

"Approved Property" means an Assessor's Parcel in CFD No. 13 which represents a Lot in a Final Subdivision Map that was recorded prior to January 1 of the prior Fiscal Year, but for which a Building Permit has not been issued on or before May 1 of the prior Fiscal Year. Notwithstanding the above, once an Assessor's Parcel has been classified Approved Property, it shall remain Approved Property until such time as a Building Permit is issued.

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 13.

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

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

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

"Board" means the Board of Education of Poway Unified School District, or its designee, in certain cases acting as the legislative body of CFD No. 13.

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

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

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

"Building Permit" means a permit for the construction of one or more Units issued by the County, or another public agency in the event the County no longer issues said permits for the construction of Units within CFD No. 13. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation or commercial/industrial use.

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

"Calendar Year" means the period commencing January 1 of any year and ending the following December 31.

"County" means the County of San Diego.

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

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

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

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

"Homeowner" means any owner of a completed Unit constructed and sold within CFD No. 13.

"Index" means the Marshall & Swift eight (8) California Cities Class B Construction Cost Index, or if the Marshall & Swift eight (8) California Cities Class B Construction Cost Index ceases to be used by the State Allocation Board, a reasonably comparable index used by the State Allocation Board to estimate changes in school construction costs, or in the absence of such an Index, the Engineering News Record, Construction Cost Index (Los Angeles Area) published by McGraw-Hill, Inc.

"Inflator" means the greater of (i) 2.00% or (ii) the percentage change in the Index as measured between the Index published in December of the prior Calendar Year and the Index published in December of the Calendar Year immediately preceding the prior Calendar Year.

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

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, that can be levied by CFD No. 13 in any Fiscal Year on any Assessor's Parcel.

"Minimum Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay: (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of CFD No. 13, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, less (v) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Minimum Annual Special Tax requirement, the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

"Minimum Taxable Acreage" means the applicable Acreage listed in Table 4 set forth in Section K.

"Net Taxable Acreage" means the total Acreage of all Taxable Property expected to exist in CFD No. 13 after all Final Subdivision Maps are recorded.

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

"Prepayment Administrative Fees" means any fees or expenses of the School District or CFD No. 13 associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment Amount, redeeming Bonds, and recording any notices to evidence the prepayment and redemption of Bonds.

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

"Present Value of Taxes" means for any Assessor's Parcel the present value of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the current Fiscal Year and (ii) the Annual Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Board, until the earlier of (a) 30 Fiscal Years after the current Fiscal Year or (b) the termination date specified in Section J. The discount rate used for this calculation shall be equal to the (i) Bond Yield after Bond issuance or (ii) most recently published Bond Index prior to Bond issuance.

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

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

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

"Special Tax(es)" means any of the special taxes authorized to be levied by CFD No. 13 pursuant to the Act.

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

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

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

"Zone" means the areas identified as a Zone of CFD No. 13 as in Section N of this Rate and Method of Apportionment.

"Zone 1" means all property located within the area identified as Zone 1 of CFD No. 13 as in Section N, subject to interpretation by the Board as described in Section B.

"Zone 2" means all property located within the area identified as Zone 2 of CFD No. 13 as in Section N, subject to interpretation by the Board as described in Section B.

SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, beginning with Fiscal Year 2007-08, each Assessor's Parcel within CFD No. 13 shall be assigned to a Zone in accordance with Section N at the reasonable discretion of the Board and each Assessor's Parcel within each Zone shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Approved Property, or Undeveloped Property. Developed Property within Zone 1 shall be further classified based on the Building Square Footage of the Unit. The classification of Exempt Property within each Zone shall take into consideration Minimum Taxable Acreage for such Zone as determined pursuant to Section K.

SECTION C MAXIMUM SPECIAL TAXES

1. Developed Property

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

2. Approved Property or Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Approved Property or Undeveloped Property within a particular Zone in each Fiscal Year shall be the amount determined by the application of the Assigned Annual Special Tax for such Zone.

**SECTION D
ASSIGNED ANNUAL SPECIAL TAXES**

1. Developed Property

A. Assigned Annual Special Tax For Newly Developed Property

The Assigned Annual Special Tax for an Assessor's Parcel of Developed Property within a particular Zone in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be determined by reference to Tables 1 and 2 for such Zone, subject to increases as described below.

TABLE 1

**ASSIGNED ANNUAL SPECIAL TAX FOR
NEWLY DEVELOPED PROPERTY IN ZONE 1
FISCAL YEAR 2007-08**

Building Square Footage	Assigned Annual Special Tax
< 4,000	\$2,260.50 per Unit
4,000 – 4,300	\$2,637.25 per Unit
4,301 – 4,600	\$2,888.41 per Unit
4,601 – 4,900	\$3,139.58 per Unit
4,901 – 5,200	\$3,233.77 per Unit
> 5,200	\$3,327.95 per Unit

TABLE 2

**ASSIGNED ANNUAL SPECIAL TAX FOR
NEWLY DEVELOPED PROPERTY IN ZONE 2
FISCAL YEAR 2007-08**

Building Square Footage	Assigned Annual Special Tax
NA	\$2,806.35 per Unit

Each July 1, commencing July 1, 2008, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property within a particular Zone in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be increased by the Inflator for such Zone.

B. Assigned Annual Special Tax for Existing Developed Property

Each July 1, commencing the July 1 immediately following the Fiscal Year in which the Assessor's Parcel was first classified as Developed Property within a particular Zone, the Assigned Annual Special Tax applicable to such Assessor's Parcel shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year for such Zone.

2. Approved Property or Undeveloped Property

The Assigned Annual Special Tax per Acre for an Assessor's Parcel of Approved Property or Undeveloped Property each Fiscal Year shall be the amount determined by reference to Table 3 according to the Zone within which the Assessor's Parcel is located.

TABLE 3

**ASSIGNED ANNUAL SPECIAL TAX FOR
APPROVED PROPERTY OR UNDEVELOPED PROPERTY
FISCAL YEAR 2007-08**

Location	Assigned Annual Special Tax
Zone 1	\$5,619.14 per Acre
Zone 2	\$5,619.13 per Acre

Each July 1, commencing July 1, 2008, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of Approved Property or Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

SECTION E BACKUP ANNUAL SPECIAL TAXES

Each Fiscal Year, each Assessor's Parcel of Developed Property within a particular Zone shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Subdivision Map in Fiscal Year 2007-08 or such later Fiscal Year within a particular Zone in which such Final Subdivision Map is created shall be the rate per Lot calculated according to the following formula:

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

The terms above have the following meanings:

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

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

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

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

SECTION F

METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 2007-08, and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes as follows:

- Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.
- Step Two: If the sum of the amounts collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Approved Property in an amount up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.
- Step Three: If the sum of the amounts collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Undeveloped Property up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.
- Step Four: If the sum of the amounts collected in steps one, two, and three is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately levy an Annual Special Tax on each Assessor's Parcel of Developed Property up to the Maximum Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

SECTION G PREPAYMENT OF ANNUAL SPECIAL TAXES

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

An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide CFD No. 13 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT - RFC + PAF$$

The terms above have the following meanings:

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

A-9

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

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of CFD No. 13 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

SECTION H

PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

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

1. Partial Prepayment Times and Conditions

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

2. Partial Prepayment Amount

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

$$PP = P_G \times F$$

The terms above have the following meanings:

PP = the Partial Prepayment Amount
P_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

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 13 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

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

SECTION I EXCESS ASSIGNED ANNUAL SPECIAL TAXES

In any Fiscal Year which the Annual Special Taxes collected from Developed Property, pursuant to Step 1 of Section F, exceeds the Minimum Annual Special Tax Requirement, the School District shall use such amount for acquisition, construction or financing of school facilities in accordance with the Act, CFD No. 13 proceedings, and other applicable laws as determined by the Board.

SECTION J TERMINATION OF SPECIAL TAX

Annual Special Taxes shall be levied for a period of thirty-five (35) Fiscal Years after the last series of bonds have been issued, provided that Annual Special Taxes shall not be levied after Fiscal Year 2051-2052.

SECTION K EXEMPTIONS

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

TABLE 4

MINIMUM TAXABLE ACREAGE

Location	Minimum Taxable Acreage
Zone 1	175.80 Acres
Zone 2	14.98 Acres

SECTION L APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any notice of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 13 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) as the representative's decision shall indicate.

SECTION M MANNER OF COLLECTION

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that CFD No. 13 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of 10% of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

SECTION N MAP OF ZONES

J:\CLIENTS\POWAY.USD\Mello\CFD No. 13 - Rancho Santa Fe Lakes\Formation\Final Docs\Amended RMA_FINAL.doc

AMENDED SECTION N

POWAY UNIFIED SCHOOL DISTRICT

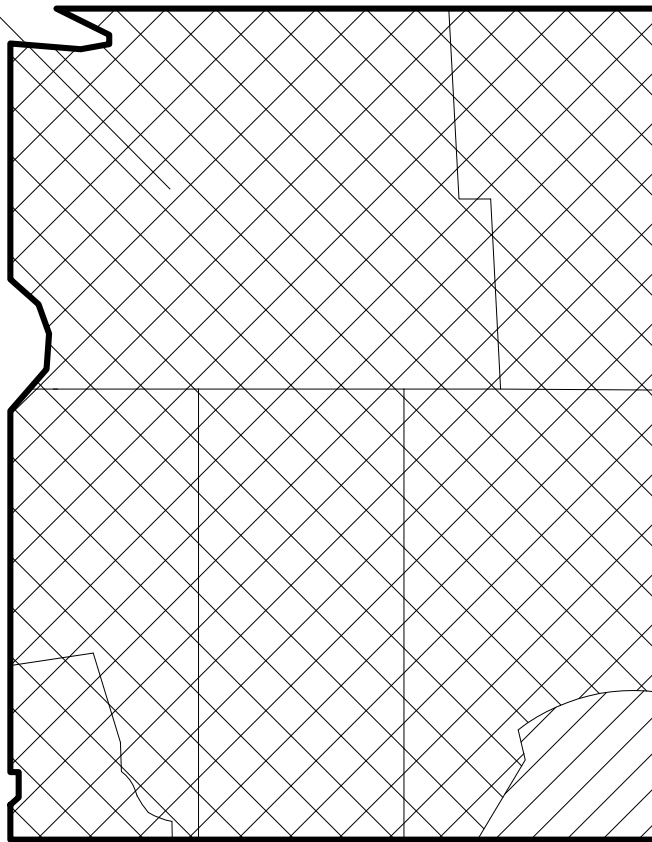
COMMUNITY FACILITIES DISTRICT NO. 13

MAP OF ZONES

(The boundaries of this APN exclude Lot 1 of Map No. 15365 recorded in the office of the Recorder of the County of San Diego, State of California on June 23, 2006 as File No. 2006-0447425.)

Bing Crosby
Blvd

Escondido Del Dios Highway



Camino Del Norte

LEGEND

- | | |
|--|--|
| | Boundaries of Community Facilities District No. 13 |
| | Assessor's Parcel Line |
| | Zone 1 |
| | Zone 2 |

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.

PREPARED BY
DOLINKA GROUP, INC.

Exhibit B

CFD Boundary Map

AMENDED BOUNDARIES OF POWAY UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 13 SAN DIEGO COUNTY STATE OF CALIFORNIA

THE ORIGINAL OF THIS DOCUMENT
WAS RECORDED ON: MAR 15, 2007
DOCUMENT NUMBER: 2007-0176100
GREGORY J. SMITH, COUNTY RECORDER
SAN DIEGO COUNTY RECORDERS OFFICE
TIME: 9:45 AM



Escondido Del Dios Highway

Bing Crosby
Blvd

- (1) Filed in the office of the Secretary to the Board of Education this 12th day of March, 2007.

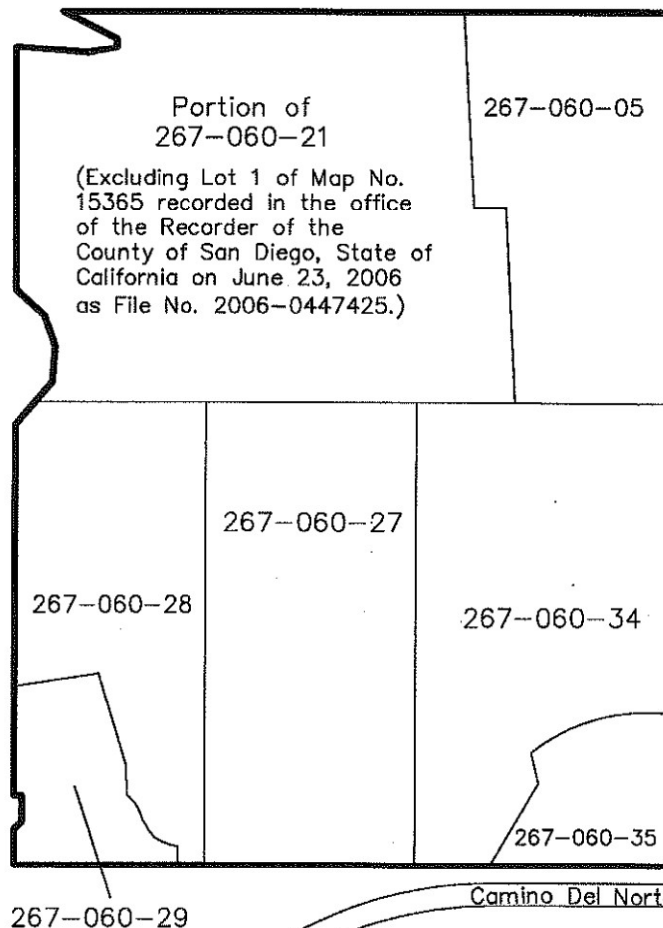
[Signature]
Secretary of the Board of Education

- (2) I hereby certify that the within map showing the boundaries of Community Facilities District No. 13, San Diego County, State of California, was approved by the Board of Education of the Poway Unified School District at a regular meeting thereof, held on this 12th day of March, 2007, by its Resolution No. 01-2007.

[Signature]
Secretary of the Board of Education

- (3) Filed this 15th day of MARCH, 2007, at the hour of 9:45 o'clock A.m, in Book 41 of Maps of Assessment and Community Facilities Districts at page 22 and as Instrument No. 2007-0176100, in the office of the County Recorder of San Diego County, State of California.

[Signature]
County Recorder of San Diego County



This map amends the Boundary Map for Poway Unified School District Community Facilities District No. 13 previously recorded at Book 41 of Maps of Assessment and Community Facilities District at Page 9, as Document No. 2007-0039029, in the Office of the County Recorder for the County of San Diego, State of California.

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

LEGEND

	Boundaries of Community Facilities District No. 13
	Assessor's Parcel Line
	San Diego County Assessor's Parcel Number

PREPARED BY
DOLINKA GROUP, INC.

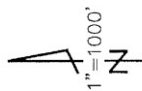
2007-0176100

EX 41 PG 22

Exhibit C

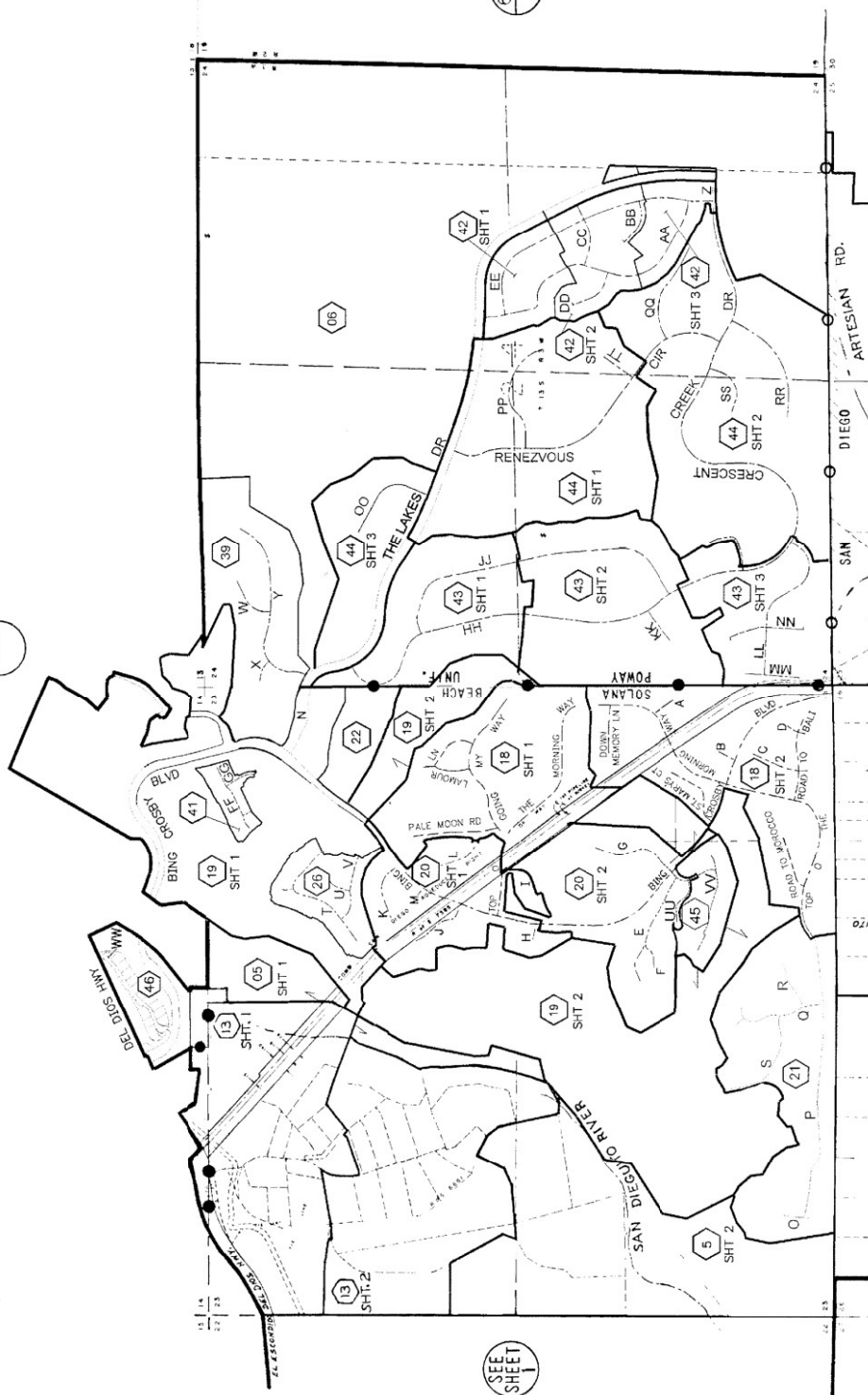
Assessor's Parcel Maps

267-INDEX
SHT 2 OF 3



10/07/14 JG

265



578

SEE SHT 3

SEE SHEET 1

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES

- A - IRISH EYES LN
- B - DANNY BOY RD
- C - KATHRYN CROSBY CT
- D - NATHANIEL CT
- E - RIDING HIGH WAY
- F - COCONUT GROVE CT
- G - HIGH TIME RGE
- H - WHITE CHRISTMAS CT
- I - TRADE WINDS DR
- J - OLD NAN RIVER RD
- K - CLAMBAKE DR
- L - STAGECOACH PASS
- M - DIXIE COURSE RD
- N - OLD COURSE RD
- O - ROAD TO UTOPIA
- P - TOP OF THE MORNING WAY
- Q - ROAD TO RIO
- R - ROAD TO ZANZIBAR
- S - ROAD TO SINGAPORE
- T - BLUE SHADOWS LN
- U - SIMPLE MELODY LN
- V - CROSBY TENNIS DR
- W - CITY LIGHTS WAY
- X - HUNTER HOLLOW DR
- Y - REFLECTIONS CIR
- Z - CRESCENT CREEK DR
- AA - TILLAGE LN
- BB - BLUESTAR WAY
- CC - ALMANOR WAY
- DD - STREAMWOOD CT
- EE - HERRINGTON WAY
- FF - CROSBY CLUB DR
- GG - CROSBY CLUB DR
- HH - CRESCENT CREEK DR
- II - THE LANDING WAY
- JJ - TANGLE SHY POINT WAY
- KK - FAIRWAY DR
- LL - FAIRWAY DR
- MM - SILENT TIDE RD
- NN - QUIETWOOD LN
- OO - PROVINCE CT
- PP - HINTERLAND DR
- QQ - HIDDEN COVE WAY
- RR - SILVERWIND DR
- SS - GOLFVIEW LN
- TT - SILENT TIDE CT
- UU - ROSE OF TRALEE LN
- VV - SWEET LILIAN LN
- WW - SILVER MOON LN (PRIVATE ST)

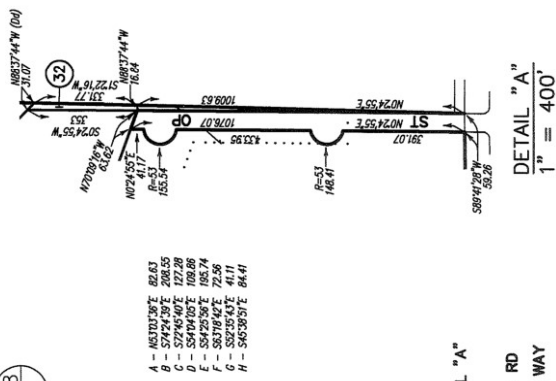
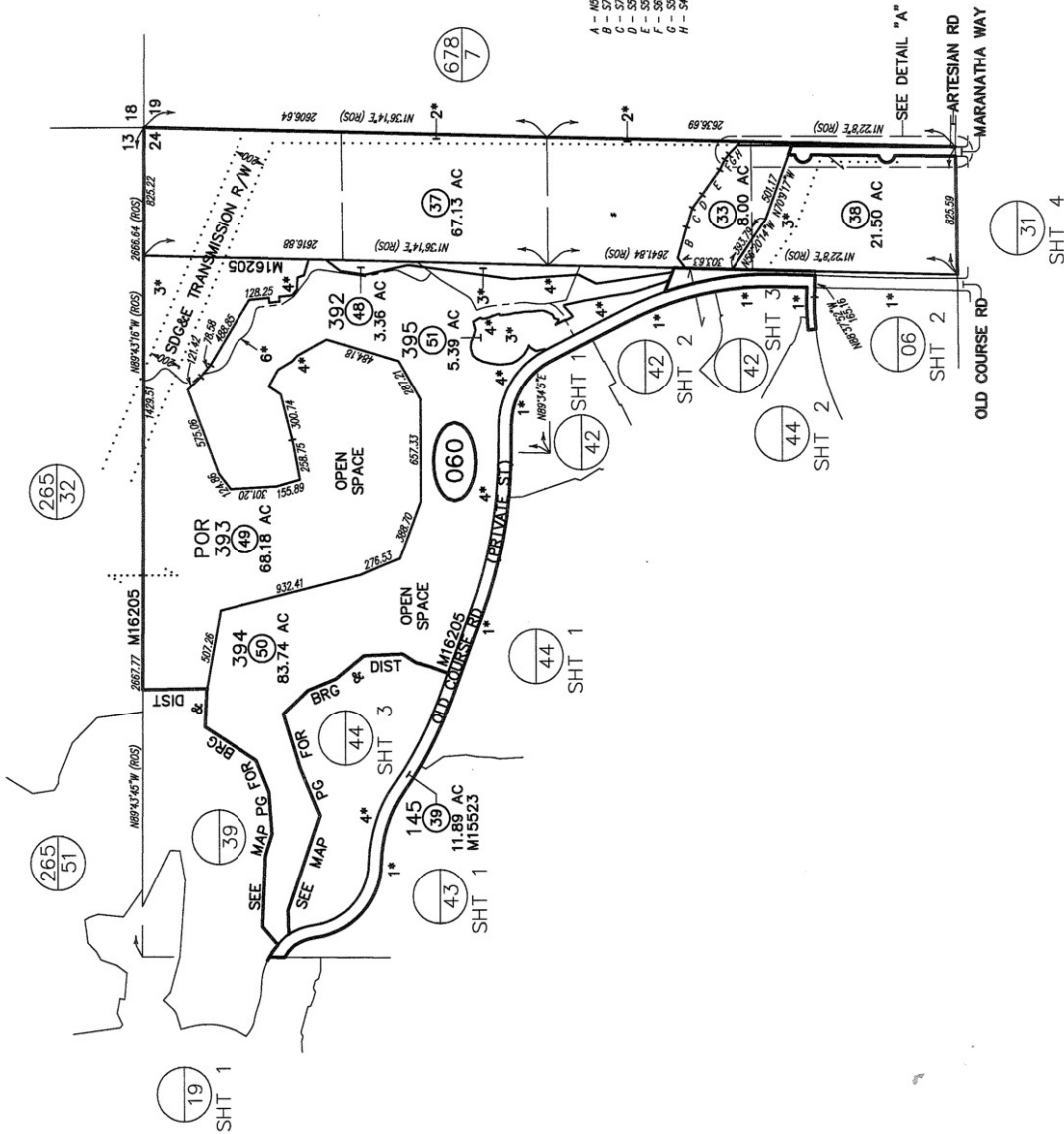
T13 - R3W

ES 1-2-213

SAN DIEGO COUNTY
ASSESSOR'S MAP
BOOK 267#INDEX SHT 2 OF 3

BLK	PROJ	APN	NEW APN	PR	OUT AC
060	01	02 & 03	61	726	
03	04	THRU 07	78	1053	
03	10	08 & 09	78	4014	CANC
07	09	& 10	78	4014	CANC
06 & 09	11	THRU 14	92	1537	CANC
11	THRU 14	15 & 16	94	2021	
02	17 & 18	00	702	102	
04 & 16	19	THRU 22	01	1186	
20	23 & 24	THRU 01	166		
18	24 & 25	02	1730		
17 & 25	26	02	1988		
15 & 19	27	THRU 31	02	1989	
26	32 & 33	02	2110	CANC	
23	-19	-06	03	4	
22	FOR PG	03	112		
30 & 31	34 & 35	03	1989		
5, 21	34 & 35	06	5626		
24	34 & 35	07	4643		
21	35 & 36	07	118		
24	37 & 38	07	1636		
05, 34	40	41	08	23	
27, 28	43	44	08	83	
29 & 42	45	46	08	83	
10	46	47	08	10005	
41, 43	48	49	08	39	
44 & 45	50	51	08	5549	
46 & 47	52	53	08	5549	
35	54	55	08	21	
46	56	57	08	31	
47	58	59	08	5532	
50	60	61	08	5532	

- 1* SEE ADJ PG FOR BRGS & DIST
- 2* SDG&E TRANSMISSION R/W
- 3* OPEN SPACE
- 4* FOR BRGS & DIST REFER TO REC MAP
- 6* CENTERLINE 20' PED ESMT



MAP 16205 - CO OF SD TCT NO 5069-5
MAP 15523 - CO OF SD TCT NO 5069-2
SEC 24-T13S-R3W - POR
ROS 8320, 9293, 14237, 16510

Drawn: 6/29/15 By: JMA From: 267-060

[illegible]

1* BLUE MORNING LN
(PRIVATE ST)

SHT 1

CRESCENT CREEK DR

02 OLD COURSE RD
428 (34) 59 A
(PRIVATE ST)

SUNNY

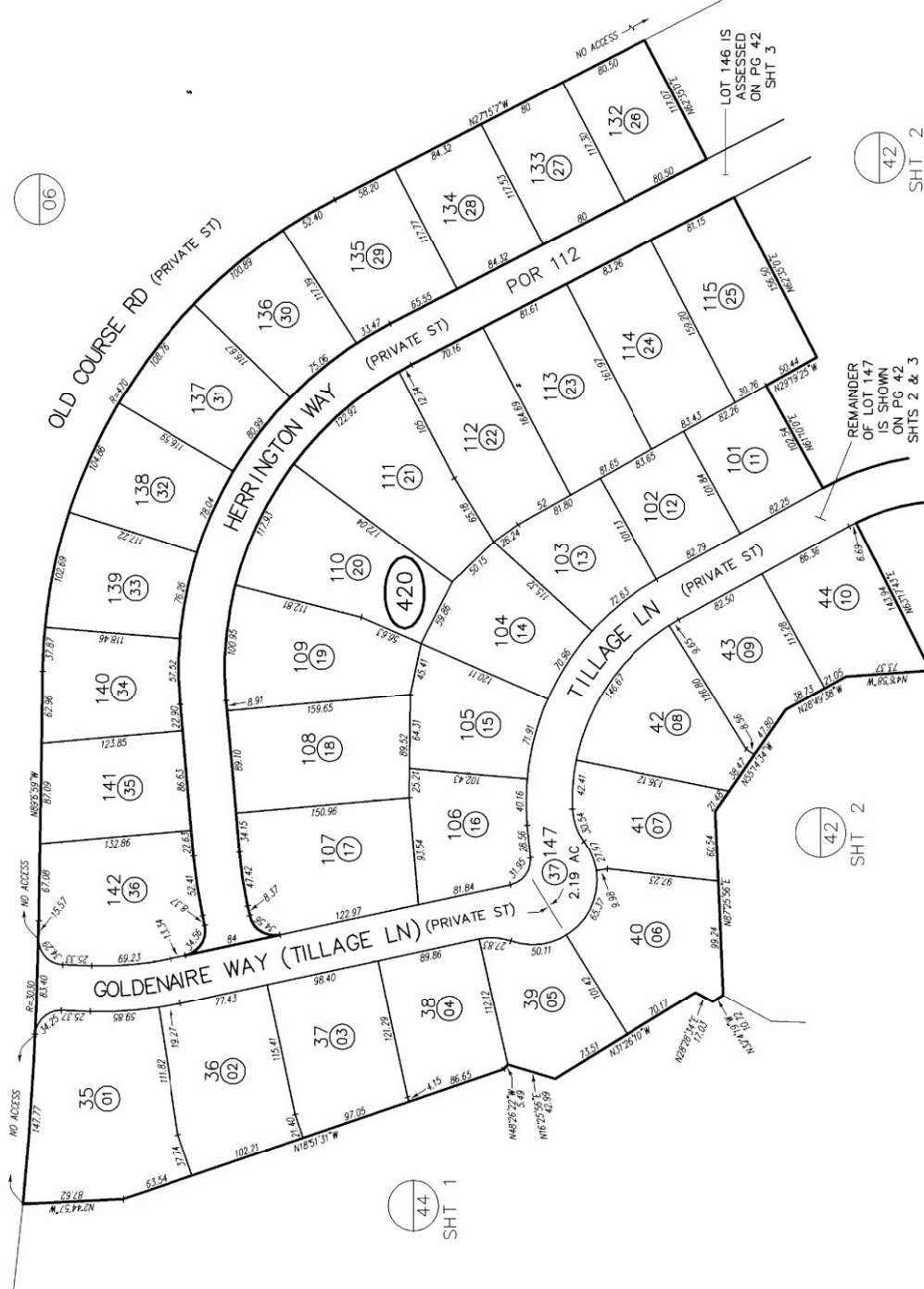
SUNNY SUMMIT DR

MAP 16031 - CO OF SD TCT NO 5069-6

SHT 4

CHANGES

BLK	PROR APN	NEW APN	YR	OUT NO
420		1 BGRU 37	08	23



151

STREAMWOOD CT

TILLAGE LN (PRIVATE ST)

VATE ST)

2 WAY

HERRINGTON WAY

THE LAKES DR

(PRIVATE ST)

11* PRIVATE ST

CHANGES

[illegible]

11* PRIVATE ST

88

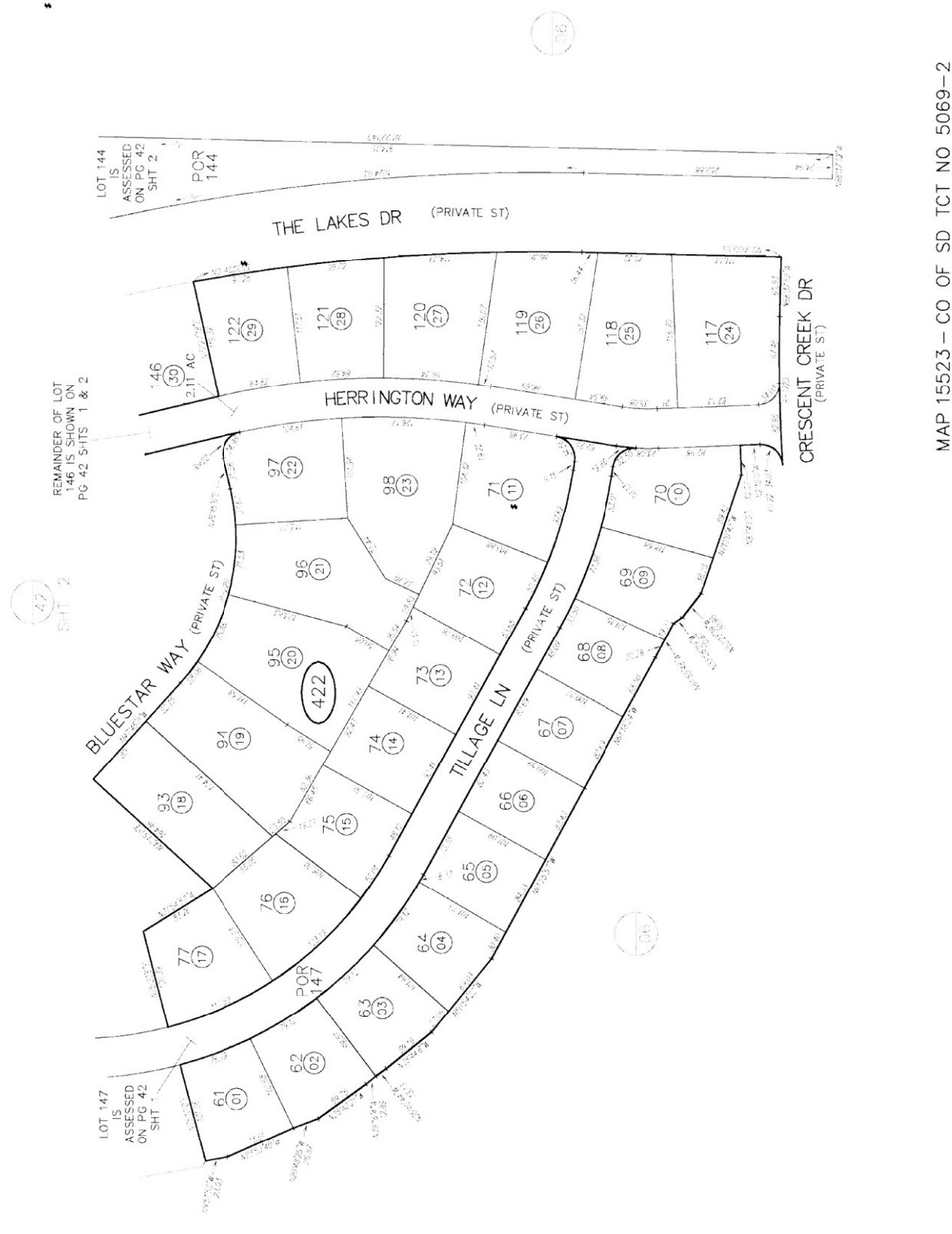
42
SAT 3

6
ED
42
3

MAP 15523 - CO OF SD TCT NO 5069-2

267-42
SHT 3 OF 3
1" = 100'

CHANGES

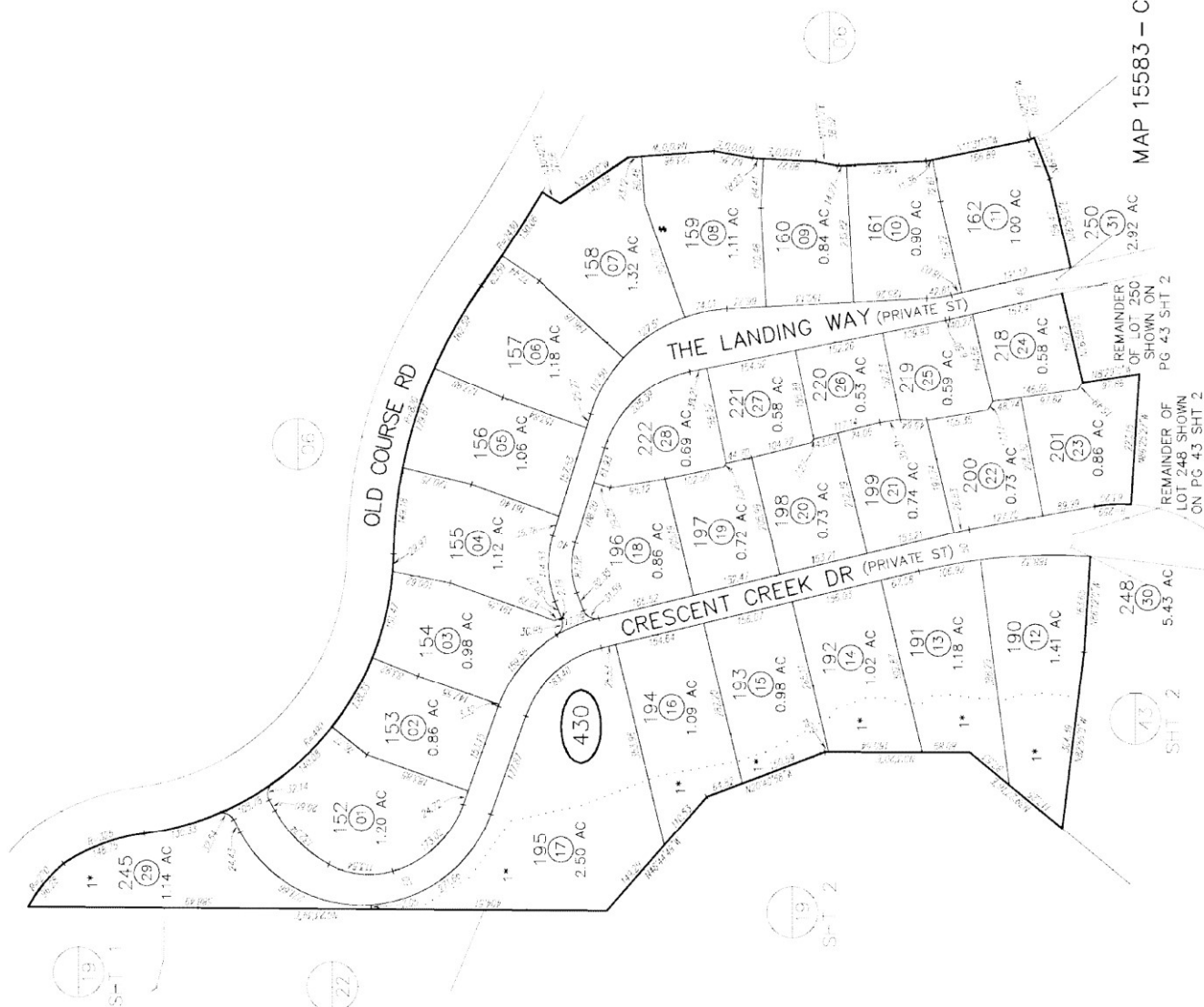
[illegible]

267-43
SHT 1 OF 3
1" = 200'

CHANGES

[illegible]

1* OPEN SPACE



MAP 15583 - CO OF SD TCT NO 5069-3

REMAINDER OF
LOT 248 SHOWN
ON PG 43 SHT 2

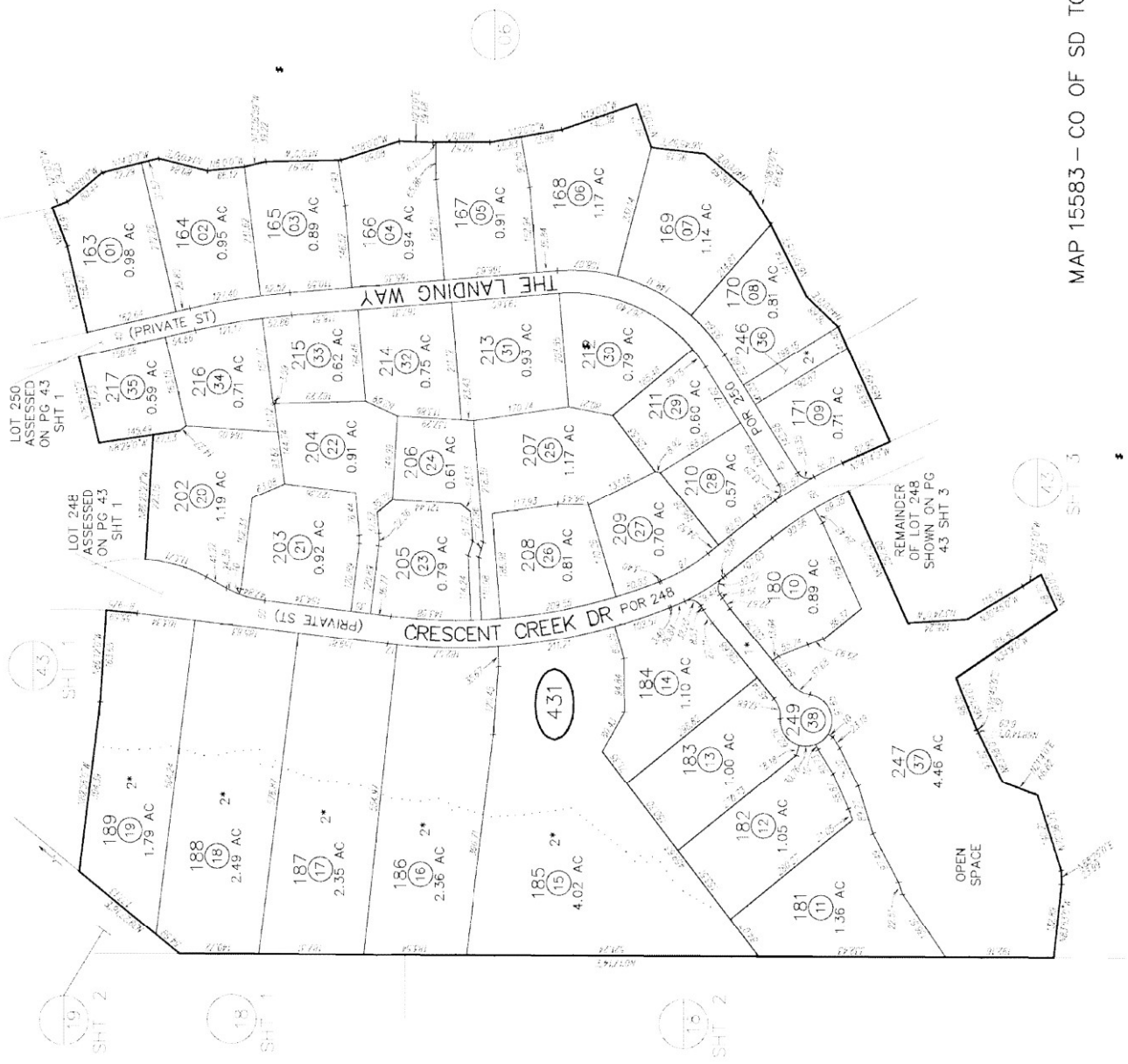
5.43 AC

SAN DIEGO COUNTY ASSESSOR'S MAP
267-43
SHT 2 OF 3
1" = 200'

CHANGES

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
---	---	---	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	-----

1* TWILIGHT POINT WAY
(PRIVATE ST)
2* OPEN SPACE

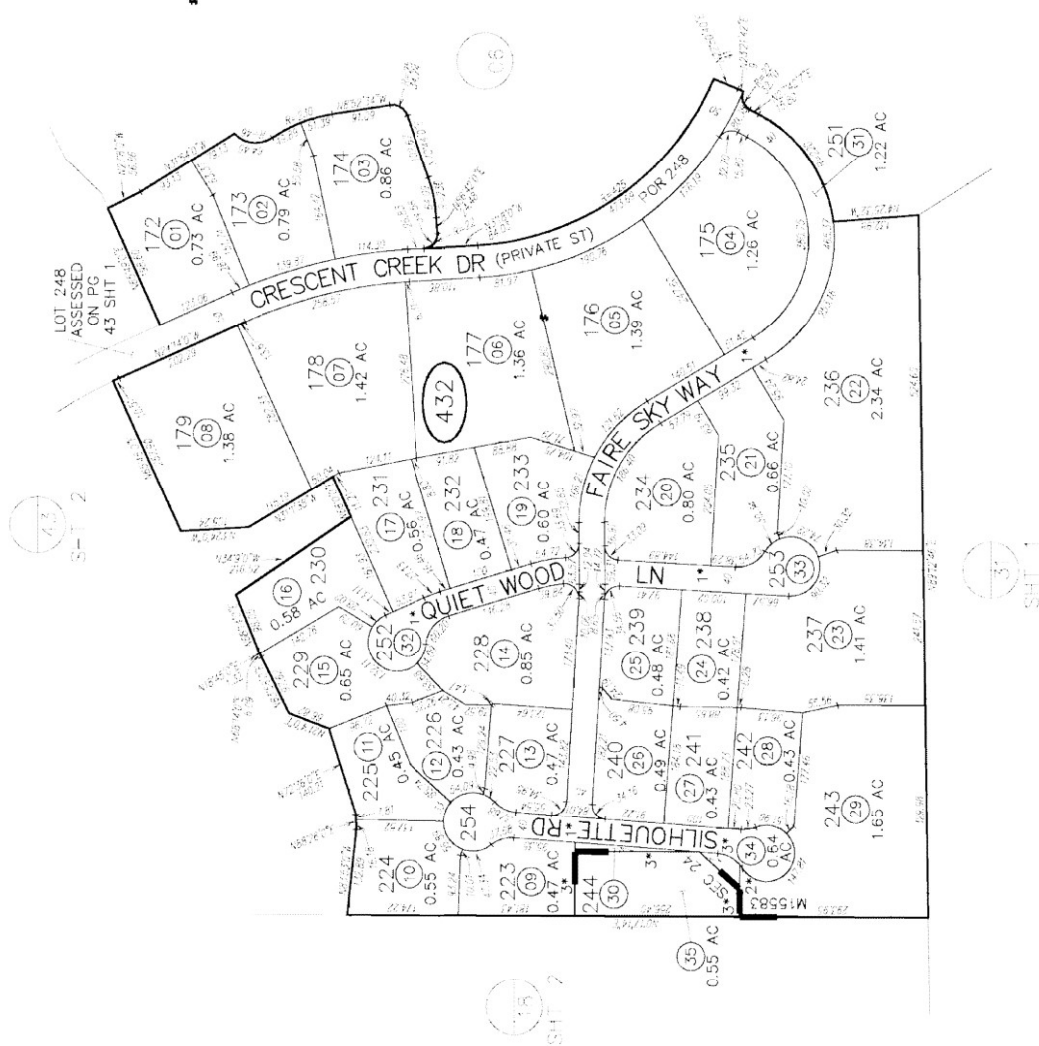


MAP 15583 - CO OF SD TCT NO 5069-3

267-43
SHT 3 OF 3
1" = 200'

[illegible]

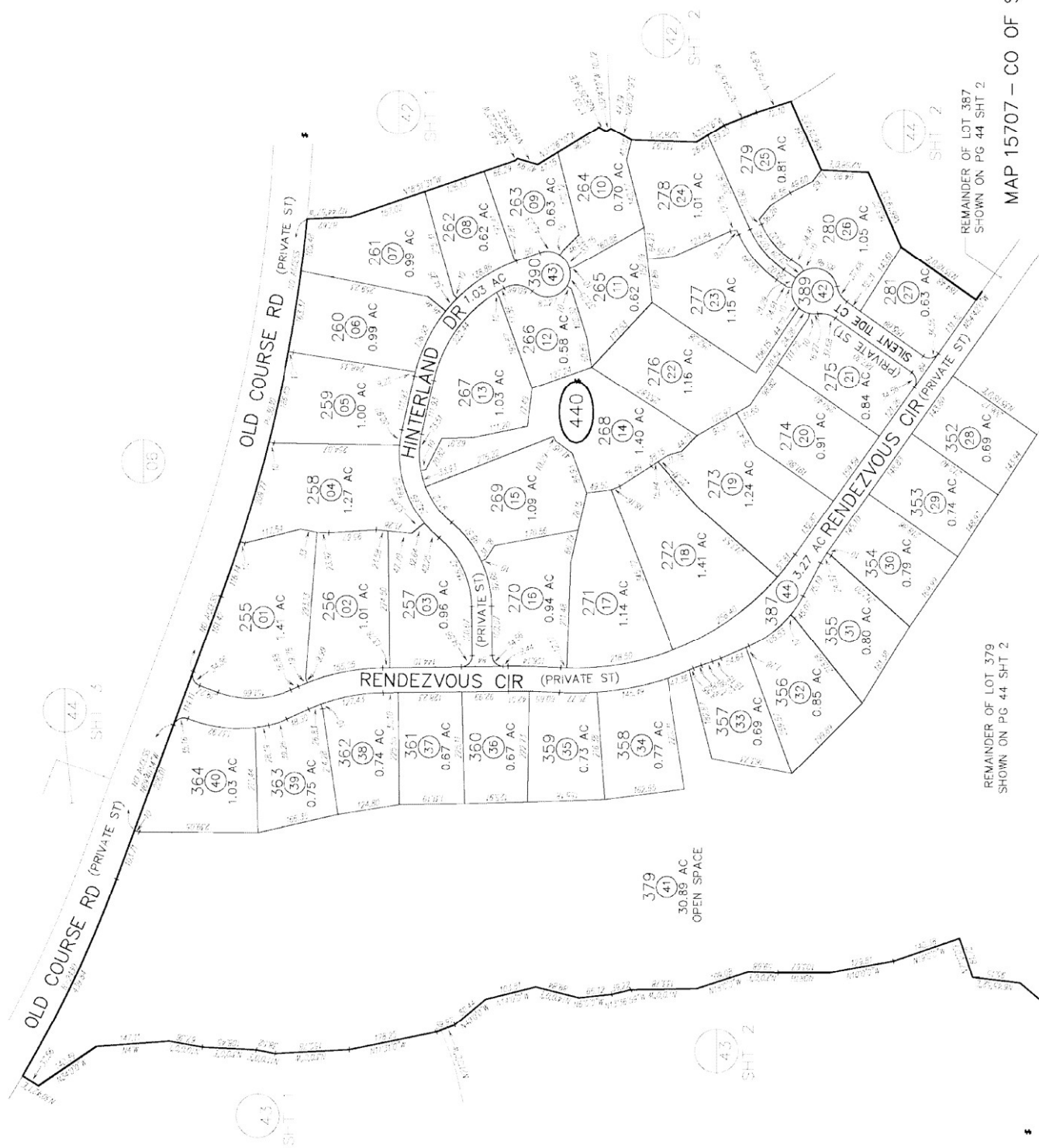
1* PRIVATE ST
2* OPEN SPACE
3* FOR DIST & BRG SEE
RECORDED MAP



MAP 15583 - CO OF SD TCT NO 5069-3
SEC 24-T13S-R3W-POR SWQ OF SWQ

CHANGES

DATE	DESCRIPTION	BY	CHKD
01/15/03	1st	03	03
01/15/03	2nd	03	03
01/15/03	3rd	03	03
01/15/03	4th	03	03
01/15/03	5th	03	03
01/15/03	6th	03	03
01/15/03	7th	03	03
01/15/03	8th	03	03
01/15/03	9th	03	03
01/15/03	10th	03	03
01/15/03	11th	03	03
01/15/03	12th	03	03
01/15/03	13th	03	03
01/15/03	14th	03	03
01/15/03	15th	03	03
01/15/03	16th	03	03
01/15/03	17th	03	03
01/15/03	18th	03	03
01/15/03	19th	03	03
01/15/03	20th	03	03
01/15/03	21st	03	03
01/15/03	22nd	03	03
01/15/03	23rd	03	03
01/15/03	24th	03	03
01/15/03	25th	03	03
01/15/03	26th	03	03
01/15/03	27th	03	03
01/15/03	28th	03	03
01/15/03	29th	03	03
01/15/03	30th	03	03
01/15/03	31st	03	03
01/15/03	32nd	03	03
01/15/03	33rd	03	03
01/15/03	34th	03	03
01/15/03	35th	03	03
01/15/03	36th	03	03
01/15/03	37th	03	03
01/15/03	38th	03	03
01/15/03	39th	03	03
01/15/03	40th	03	03
01/15/03	41st	03	03
01/15/03	42nd	03	03
01/15/03	43rd	03	03
01/15/03	44th	03	03
01/15/03	45th	03	03
01/15/03	46th	03	03
01/15/03	47th	03	03
01/15/03	48th	03	03
01/15/03	49th	03	03
01/15/03	50th	03	03
01/15/03	51st	03	03
01/15/03	52nd	03	03
01/15/03	53rd	03	03
01/15/03	54th	03	03
01/15/03	55th	03	03
01/15/03	56th	03	03
01/15/03	57th	03	03
01/15/03	58th	03	03
01/15/03	59th	03	03
01/15/03	60th	03	03
01/15/03	61st	03	03
01/15/03	62nd	03	03
01/15/03	63rd	03	03
01/15/03	64th	03	03
01/15/03	65th	03	03
01/15/03	66th	03	03
01/15/03	67th	03	03
01/15/03	68th	03	03
01/15/03	69th	03	03
01/15/03	70th	03	03
01/15/03	71st	03	03
01/15/03	72nd	03	03
01/15/03	73rd	03	03
01/15/03	74th	03	03
01/15/03	75th	03	03
01/15/03	76th	03	03
01/15/03	77th	03	03
01/15/03	78th	03	03
01/15/03	79th	03	03
01/15/03	80th	03	03
01/15/03	81st	03	03
01/15/03	82nd	03	03
01/15/03	83rd	03	03
01/15/03	84th	03	03
01/15/03	85th	03	03
01/15/03	86th	03	03
01/15/03	87th	03	03
01/15/03	88th	03	03
01/15/03	89th	03	03
01/15/03	90th	03	03
01/15/03	91st	03	03
01/15/03	92nd	03	03
01/15/03	93rd	03	03
01/15/03	94th	03	03
01/15/03	95th	03	03
01/15/03	96th	03	03
01/15/03	97th	03	03
01/15/03	98th	03	03
01/15/03	99th	03	03
01/15/03	100th	03	03



REMAINDER OF LOT 387
SHOWN ON PG 44 SHT 2

REMAINDER OF LOT 379
SHOWN ON PG 44 SHT 2

CHANGES

2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	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	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628	627	626
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Exhibit D

Special Tax Refunding Bonds, Series 2022

Debt Service Schedule

Poway Unified School District
Community Facilities District No. 13
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	\$82,285.00	\$82,285.00	309,570.00
9/1/2025	145,000.00	82,285.00	227,285.00	
3/1/2026	0.00	79,618.75	79,618.75	319,237.50
9/1/2026	160,000.00	79,618.75	239,618.75	
3/1/2027	0.00	76,673.75	76,673.75	323,347.50
9/1/2027	170,000.00	76,673.75	246,673.75	
3/1/2028	0.00	73,543.75	73,543.75	322,087.50
9/1/2028	175,000.00	73,543.75	248,543.75	
3/1/2029	0.00	70,320.00	70,320.00	320,640.00
9/1/2029	180,000.00	70,320.00	250,320.00	
3/1/2030	0.00	66,997.50	66,997.50	318,995.00
9/1/2030	185,000.00	66,997.50	251,997.50	
3/1/2031	0.00	63,581.25	63,581.25	332,162.50
9/1/2031	205,000.00	63,581.25	268,581.25	
3/1/2032	0.00	59,807.50	59,807.50	334,615.00
9/1/2032	215,000.00	59,807.50	274,807.50	
3/1/2033	0.00	55,853.75	55,853.75	341,707.50
9/1/2033	230,000.00	55,853.75	285,853.75	
3/1/2034	0.00	51,628.75	51,628.75	348,257.50
9/1/2034	245,000.00	51,628.75	296,628.75	
3/1/2035	0.00	47,145.00	47,145.00	359,290.00
9/1/2035	265,000.00	47,145.00	312,145.00	
3/1/2036	0.00	42,283.75	42,283.75	364,567.50
9/1/2036	280,000.00	42,283.75	322,283.75	
3/1/2037	0.00	37,156.25	37,156.25	379,312.50
9/1/2037	305,000.00	37,156.25	342,156.25	
3/1/2038	0.00	31,577.50	31,577.50	368,155.00
9/1/2038	305,000.00	31,577.50	336,577.50	
3/1/2039	0.00	26,006.25	26,006.25	377,012.50
9/1/2039	325,000.00	26,006.25	351,006.25	
3/1/2040	0.00	20,070.00	20,070.00	380,140.00
9/1/2040	340,000.00	20,070.00	360,070.00	
3/1/2041	0.00	13,855.00	13,855.00	397,710.00
9/1/2041	370,000.00	13,855.00	383,855.00	
3/1/2042	0.00	6,937.50	6,937.50	383,875.00
9/1/2042	370,000.00	6,937.50	376,937.50	
Total	\$4,470,000.00	\$1,810,682.50	\$6,280,682.50	\$6,280,682.50

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Poway Unified School District Community Facilities District No. 13



Summary

Year End

Total Taxes Due June 30, 2025	\$1,689,257.18
Amount Paid	\$1,676,712.31
Amount Remaining to be Collected	\$12,544.87
Number of Parcels Delinquent	4
Delinquency Rate	0.74%

Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Notification Date	June 1st
Foreclosure Determination Date	July 16th
Foreclosure Commencement Date	August 30th

Foreclosure Qualification

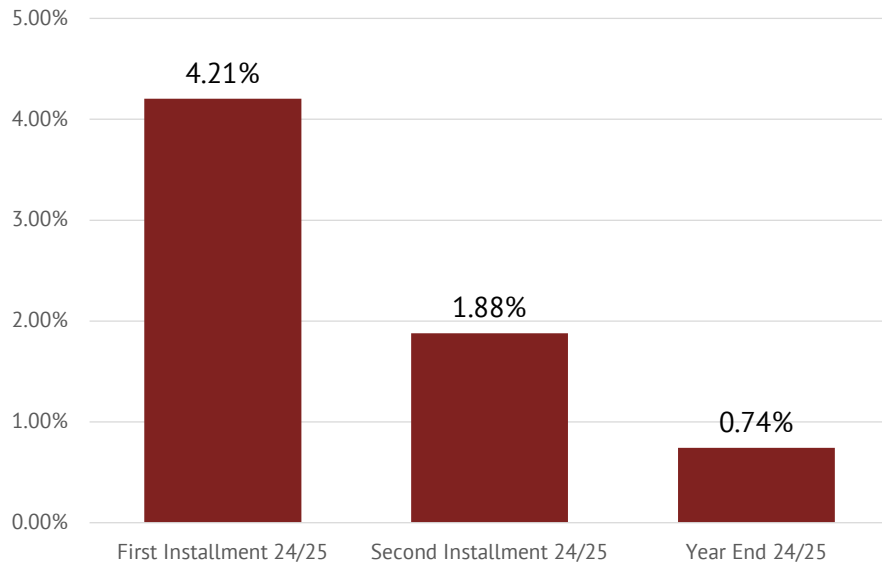
Individual Parcel Delinquency	\$5,000
Individual Owner Multiple Parcels Delinquency	\$10,000
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	5%

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	2
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

Poway Unified School District Community Facilities District No. 13



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	\$1,559,402.00	N/A	\$1,515,566.00	\$43,836.00	2.81%	\$3,744.66	0.24%
2021/2022	1,590,588.00	N/A	1,558,693.00	31,895.00	2.01%	3,819.54	0.24%
2022/2023	1,623,665.22	5	1,603,695.72	19,969.50	1.23%	3,895.92	0.24%
2023/2024	1,656,137.90	7	1,632,299.47	23,838.43	1.44%	3,973.84	0.24%
2024/2025	1,689,257.18	4	1,676,712.31	12,544.87	0.74%	12,544.87	0.74%

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

Historical Delinquency Rate

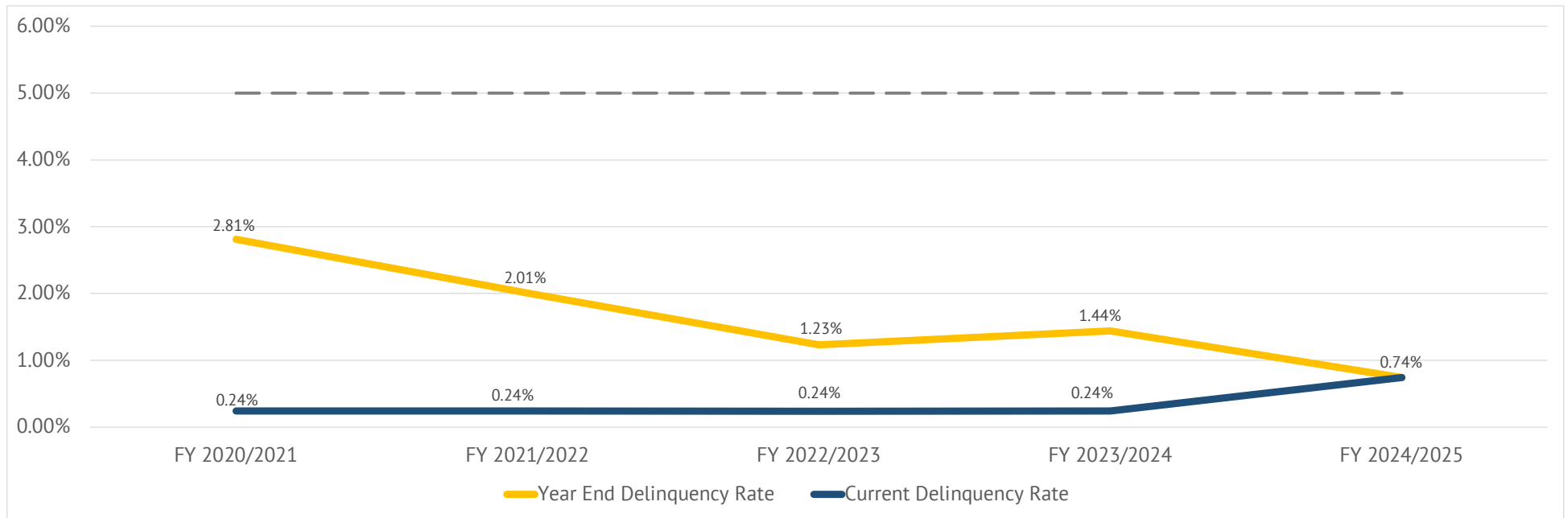


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 13

Subfund: 7150949A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$119,799.29	\$4,737,835.38	\$114.23	(\$3,293,027.47)	(\$2,613.47)	\$1,562,107.96			BEGINNING BALANCE
07-01-2024	\$6,273.44					\$1,568,381.40		Interest	Interest Earnings
07-22-2024		\$4,748.95				\$1,573,130.35		Deposit	Special Tax Deposit
08-01-2024	\$6,613.04					\$1,579,743.39		Interest	Interest Earnings
08-14-2024		\$15,043.74				\$1,594,787.13		Deposit	Special Tax Deposit
09-03-2024	\$6,688.53					\$1,601,475.66		Interest	Interest Earnings
09-03-2024				(\$84,852.50)		\$1,516,623.16		Transfer Out	Transfer To 7150949B Interest Account
09-03-2024				(\$140,000.00)		\$1,376,623.16		Transfer Out	Transfer To 7150949C Principal Account
09-04-2024				(\$1,376,623.16)		\$0.00		Transfer Out	Transfer To 7150898A Available Special Tax Fund CFD No. 13
10-01-2024	\$618.84					\$618.84		Interest	Interest Earnings
10-16-2024		\$9,898.38				\$10,517.22		Deposit	Special Tax Deposit
11-01-2024	\$21.78					\$10,539.00		Interest	Interest Earnings
11-20-2024		\$159,540.38				\$170,079.38		Deposit	Special Tax Deposit
12-02-2024	\$242.24					\$170,321.62		Interest	Interest Earnings
12-16-2024		\$328,331.90				\$498,653.52		Deposit	Special Tax Deposit
01-02-2025	\$1,200.75					\$499,854.27		Interest	Interest Earnings
01-15-2025		\$370,534.11				\$870,388.38		Deposit	Special Tax Deposit
01-17-2025				(\$40,376.30)		\$830,012.08		Transfer Out	Transfer To 7150949I Administrative Expense Fund
02-03-2025	\$2,333.35					\$832,345.43		Interest	Interest Earnings
02-19-2025		\$80,620.68				\$912,966.11		Deposit	Special Tax Deposit
03-03-2025	\$2,644.57					\$915,610.68		Interest	Interest Earnings
03-03-2025				(\$82,200.63)		\$833,410.05		Transfer Out	Transfer To 7150949B Interest Account
03-19-2025		\$69,758.32				\$903,168.37		Deposit	Special Tax Deposit
03-31-2025			\$25,152.78			\$928,321.15		Transfer In	Transfer From 7150940S Surplus Fund
04-01-2025	\$2,929.85					\$931,251.00		Interest	Interest Earnings
04-21-2025		\$555,982.42				\$1,487,233.42		Deposit	Special Tax Deposit
05-01-2025	\$3,644.21					\$1,490,877.63		Interest	Interest Earnings
05-14-2025		\$101,743.46				\$1,592,621.09		Deposit	Special Tax Deposit
06-02-2025	\$5,184.90					\$1,597,805.99		Interest	Interest Earnings
06-18-2025		\$8,548.75				\$1,606,354.74		Deposit	Special Tax Deposit
	\$38,395.50	\$1,704,751.09	\$25,152.78	(\$1,724,052.59)	\$0.00	\$44,246.78			DATE RANGE BALANCE
Subfund Total	\$158,194.79	\$6,442,586.47	\$25,267.01	(\$5,017,080.06)	(\$2,613.47)	\$1,606,354.74	Total for 7150949A - Special Tax Fund		

Subfund: 7150949B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$154.94	\$0.00	\$334,889.78	\$0.00	(\$334,962.92)	\$81.80			BEGINNING BALANCE
07-01-2024	\$0.33					\$82.13		Interest	Interest Earnings
08-01-2024	\$0.35					\$82.48		Interest	Interest Earnings
09-03-2024					(\$84,852.50)	(\$84,770.02)	Cede & Company	Debt Service Interest	Debt Service Interest
09-03-2024			\$84,852.50			\$82.48		Transfer In	Transfer From 7150949A Special Tax Fund
09-03-2024	\$0.35					\$82.83		Interest	Interest Earnings
10-01-2024	\$0.33					\$83.16		Interest	Interest Earnings

Subfund: 7150949B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
11-01-2024	\$0.32					\$83.48		Interest	Interest Earnings
12-02-2024	\$0.30					\$83.78		Interest	Interest Earnings
01-02-2025	\$0.30					\$84.08		Interest	Interest Earnings
02-03-2025	\$0.29					\$84.37		Interest	Interest Earnings
03-03-2025					(\$82,285.00)	(\$82,200.63)	Cede & Company	Debt Service Interest	Debt Service Interest
03-03-2025			\$82,200.63			\$0.00		Transfer In	Transfer From 7150949A Special Tax Fund
03-03-2025	\$0.26					\$0.26		Interest	Interest Earnings
04-01-2025	\$0.02					\$0.28		Interest	Interest Earnings
	\$2.85	\$0.00	\$167,053.13	\$0.00	(\$167,137.50)	(\$81.52)			DATE RANGE BALANCE
Subfund Total	\$157.79	\$0.00	\$501,942.91	\$0.00	(\$502,100.42)	\$0.28	Total for 7150949B - Interest Account		

Subfund: 7150949C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$0.00	\$0.00	\$205,000.00	\$0.00	(\$205,000.00)	\$0.00			BEGINNING BALANCE
09-03-2024					(\$140,000.00)	(\$140,000.00)	Cede & Company	Debt Service Principal	Debt Service Principal
09-03-2024			\$140,000.00			\$0.00		Transfer In	Transfer From 7150949A Special Tax Fund
	\$0.00	\$0.00	\$140,000.00	\$0.00	(\$140,000.00)	\$0.00			DATE RANGE BALANCE
Subfund Total	\$0.00	\$0.00	\$345,000.00	\$0.00	(\$345,000.00)	\$0.00	Total for 7150949C - Principal Account		

Subfund: 7150949I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$7,805.17	\$111,280.42	\$78,402.66	\$0.00	(\$81,566.33)	\$115,921.92			BEGINNING BALANCE
07-01-2024	\$471.57					\$116,393.49		Interest	Interest Earnings
08-01-2024	\$490.29					\$116,883.78		Interest	Interest Earnings
08-12-2024					(\$1,000.00)	\$115,883.78	Zions First National	Professional Services	Req. No. 949I-2425-0001 Admin Fee June 2024 - May 2025 Invoice No. 12250
08-20-2024					(\$25,000.00)	\$90,883.78	Poway Unified School District	Professional Services	Req# 949I-2425-0002 Inv# 2023-2024
09-03-2024	\$448.69					\$91,332.47		Interest	Interest Earnings
10-01-2024	\$360.19					\$91,692.66		Interest	Interest Earnings
11-01-2024	\$350.88					\$92,043.54		Interest	Interest Earnings
12-02-2024	\$326.41					\$92,369.95		Interest	Interest Earnings
01-02-2025	\$328.52					\$92,698.47		Interest	Interest Earnings
01-17-2025			\$40,376.30			\$133,074.77		Transfer In	Transfer From 7150949A Special Tax Fund
02-03-2025	\$383.25					\$133,458.02		Interest	Interest Earnings
03-03-2025	\$409.87					\$133,867.89		Interest	Interest Earnings
04-01-2025	\$451.44					\$134,319.33		Interest	Interest Earnings
04-10-2025					(\$31,000.00)	\$103,319.33	Poway Unified School District	Professional Services	Req#949I-2425-0003 dtd 04-09-25 Inv#2024-2025 Memo dtd 04-08-25-2024-2025 Memo
04-28-2025					(\$667.00)	\$102,652.33	Zions First National	Professional Services	Req. No. 949I-2425-0004 Trustee Services Annual Admin Mar 2025 - February 2026 Invoice No. 12972
04-28-2025					(\$1,950.00)	\$100,702.33	Zions First National	Professional Services	Req. No. 949I-2425-0004 Fiscal Agent Services Annual Admin 03/25 - February 26 Invoice No. 12979
05-01-2025	\$366.94					\$101,069.27		Interest	Interest Earnings
06-02-2025	\$338.12					\$101,407.39		Interest	Interest Earnings
	\$4,726.17	\$0.00	\$40,376.30	\$0.00	(\$59,617.00)	(\$14,514.53)			DATE RANGE BALANCE
Subfund Total	\$12,531.34	\$111,280.42	\$118,778.96	\$0.00	(\$141,183.33)	\$101,407.39	Total for 7150949I - Administrative Expense Fund		

Subfund: 7150949P - Purchase Transfer Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$0.00	\$9,363,461.70	\$0.00	(\$9,363,461.70)	\$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	\$9,363,461.70	\$0.00	(\$9,363,461.70)	\$0.00	\$0.00	Total for 7150949P - Purchase Transfer Account		

Subfund: 7150949R - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$33.72	\$405.56	\$0.03	\$0.00	\$0.00	\$439.31			BEGINNING BALANCE
07-01-2024	\$1.79					\$441.10		Interest	Interest Earnings
08-01-2024	\$1.86					\$442.96		Interest	Interest Earnings
09-03-2024	\$1.87					\$444.83		Interest	Interest Earnings
10-01-2024	\$1.75					\$446.58		Interest	Interest Earnings
11-01-2024	\$1.71					\$448.29		Interest	Interest Earnings
12-02-2024	\$1.59					\$449.88		Interest	Interest Earnings
01-02-2025	\$1.60					\$451.48		Interest	Interest Earnings
02-03-2025	\$1.54					\$453.02		Interest	Interest Earnings
03-03-2025	\$1.39					\$454.41		Interest	Interest Earnings
04-01-2025	\$1.53					\$455.94		Interest	Interest Earnings
05-01-2025	\$1.49					\$457.43		Interest	Interest Earnings
06-02-2025	\$1.53					\$458.96		Interest	Interest Earnings
	\$19.65	\$0.00	\$0.00	\$0.00	\$0.00	\$19.65			DATE RANGE BALANCE
Subfund Total	\$53.37	\$405.56	\$0.03	\$0.00	\$0.00	\$458.96	Total for 7150949R - Redemption Fund		
Fund Total	\$170,937.29	\$15,917,734.15	\$990,988.91	(\$14,380,541.76)	(\$990,897.22)	\$1,708,221.37	Total for CFD No. 13		
Grand Total	\$170,937.29	\$15,917,734.15	\$990,988.91	(\$14,380,541.76)	(\$990,897.22)	\$1,708,221.37	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. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
0	392	267-060-48-00	\$0.00	\$0.00
16031	393	267-060-49-00	\$0.00	\$0.00
16031	394	267-060-50-00	\$0.00	\$0.00
16031		267-060-51-00	\$0.00	\$0.00
16031	395	267-061-01-00	\$4,813.72	\$4,813.72
16031	396	267-061-02-00	\$4,813.72	\$4,813.72
16031	397	267-061-03-00	\$4,813.72	\$4,813.72
16031	398	267-061-04-00	\$4,813.72	\$4,813.72
16031	399	267-061-05-00	\$4,813.72	\$4,813.72
16031	400	267-061-06-00	\$4,813.72	\$4,813.72
16031	401	267-061-07-00	\$4,813.72	\$4,813.72
16031	402	267-061-08-00	\$4,813.72	\$4,813.72
16031	403	267-061-09-00	\$4,813.72	\$4,813.72
16031	404	267-061-10-00	\$4,813.72	\$4,813.72
16031	405	267-061-11-00	\$4,813.72	\$4,813.72
16031	406	267-061-12-00	\$4,813.72	\$4,813.72
16031	407	267-061-13-00	\$4,813.72	\$4,813.72
16031	408	267-061-14-00	\$4,813.72	\$4,813.72
16031	409	267-061-15-00	\$4,813.72	\$4,813.72
16031	410	267-061-16-00	\$4,813.72	\$4,813.72
16031	411	267-061-17-00	\$4,813.72	\$4,813.72
16031	412	267-061-18-00	\$4,813.72	\$4,813.72
16031	413	267-061-19-00	\$4,813.72	\$4,813.72
16031	414	267-061-20-00	\$4,813.72	\$4,813.72
16031	415	267-061-21-00	\$4,813.72	\$4,813.72
16031	416	267-061-22-00	\$4,813.72	\$4,813.72
16031	417	267-061-23-00	\$4,813.72	\$4,813.72
16031	418	267-061-24-00	\$4,813.72	\$4,813.72
16031	419	267-061-25-00	\$4,813.72	\$4,813.72
16031	420	267-061-26-00	\$4,813.72	\$4,813.72
16031	421	267-061-27-00	\$4,813.72	\$4,813.72
16031	422	267-061-28-00	\$4,813.72	\$4,813.72
16031	423	267-061-29-00	\$4,813.72	\$4,813.72
16031	424	267-061-30-00	\$4,813.72	\$4,813.72
16031	425	267-061-31-00	\$0.00	\$0.00
16031	426	267-061-32-00	\$0.00	\$0.00
16031	427	267-061-33-00	\$0.00	\$0.00
16031	428	267-061-34-00	\$0.00	\$0.00
16031	429	267-061-35-00	\$0.00	\$0.00
15365	6	267-390-06-00	\$3,228.50	\$3,228.50
15365	7	267-390-07-00	\$4,125.30	\$4,125.30
15365	8	267-390-08-00	\$4,618.62	\$4,618.62

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15365	9	267-390-09-00	\$3,228.50	\$3,228.50
15365	10	267-390-10-00	\$3,228.50	\$3,228.50
15365	11	267-390-11-00	\$3,235.64	\$3,235.64
15365	12	267-390-12-00	\$4,628.72	\$4,628.72
15365	13	267-390-13-00	\$4,125.30	\$4,125.30
15365	14	267-390-14-00	\$3,228.50	\$3,228.50
15365	15	267-390-15-00	\$3,235.64	\$3,235.64
15365	16	267-390-16-00	\$3,235.64	\$3,235.64
15365	17	267-390-17-00	\$3,235.64	\$3,235.64
15365	18	267-390-18-00	\$4,628.72	\$4,628.72
15365	19	267-390-19-00	\$4,134.38	\$4,134.38
15365	20	267-390-20-00	\$4,628.72	\$4,628.72
15365	21	267-390-21-00	\$3,235.64	\$3,235.64
15365	22	267-390-22-00	\$3,235.64	\$3,235.64
15365	23	267-390-23-00	\$3,235.64	\$3,235.64
15365	24	267-390-24-00	\$4,628.72	\$4,628.72
15365	25	267-390-25-00	\$3,235.64	\$3,235.64
15365	26	267-390-26-00	\$4,134.38	\$4,134.38
15365	27	267-390-27-00	\$3,235.64	\$3,235.64
15365	28	267-390-28-00	\$3,235.64	\$3,235.64
15365	29	267-390-29-00	\$4,125.30	\$4,125.30
15365	30	267-390-30-00	\$3,228.50	\$3,228.50
15365	31	267-390-31-00	\$3,228.50	\$3,228.50
15365	32	267-390-32-00	\$4,618.62	\$4,618.62
15365	33	267-390-33-00	\$4,125.30	\$4,125.30
15365	34	267-390-34-00	\$0.00	\$0.00
15523	35	267-420-01-00	\$4,160.06	\$4,160.06
15523	36	267-420-02-00	\$3,565.76	\$3,565.76
15523	37	267-420-03-00	\$3,565.76	\$3,565.76
15523	38	267-420-04-00	\$3,565.76	\$3,565.76
15523	39	267-420-05-00	\$3,565.76	\$3,565.76
15523	40	267-420-06-00	\$3,565.76	\$3,565.76
15523	41	267-420-07-00	\$3,565.76	\$3,565.76
15523	42	267-420-08-00	\$3,565.76	\$3,565.76
15523	43	267-420-09-00	\$3,565.76	\$3,565.76
15523	44	267-420-10-00	\$3,526.62	\$3,526.62
15523	101	267-420-11-00	\$3,565.76	\$3,565.76
15523	102	267-420-12-00	\$3,565.76	\$3,565.76
15523	103	267-420-13-00	\$3,565.76	\$3,565.76
15523	104	267-420-14-00	\$4,160.08	\$4,160.08
15523	105	267-420-15-00	\$3,565.76	\$3,565.76
15523	106	267-420-16-00	\$4,160.08	\$4,160.08

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15523	107	267-420-17-00	\$3,466.70	\$3,466.70
15523	108	267-420-18-00	\$3,466.70	\$3,466.70
15523	109	267-420-19-00	\$3,466.70	\$3,466.70
15523	110	267-420-20-00	\$3,466.70	\$3,466.70
15523	111	267-420-21-00	\$0.00	\$0.00
15523	112	267-420-22-00	\$3,235.64	\$3,235.64
15523	113	267-420-23-00	\$3,774.92	\$3,774.92
15523	114	267-420-24-00	\$3,774.92	\$3,774.92
15523	115	267-420-25-00	\$3,235.64	\$3,235.64
15523	132	267-420-26-00	\$3,774.92	\$3,774.92
15523	133	267-420-27-00	\$4,134.38	\$4,134.38
15523	134	267-420-28-00	\$3,235.64	\$3,235.64
15523	135	267-420-29-00	\$3,235.64	\$3,235.64
15523	136	267-420-30-00	\$4,134.38	\$4,134.38
15523	137	267-420-31-00	\$3,466.70	\$3,466.70
15523	138	267-420-32-00	\$3,235.64	\$3,235.64
15523	139	267-420-33-00	\$3,235.64	\$3,235.64
15523	140	267-420-34-00	\$3,466.70	\$3,466.70
15523	141	267-420-35-00	\$3,774.92	\$3,774.92
15523	142	267-420-36-00	\$4,134.38	\$4,134.38
15523	147	267-420-37-00	\$0.00	\$0.00
15523	45	267-421-01-00	\$3,526.62	\$3,526.62
15523	46	267-421-02-00	\$3,526.62	\$3,526.62
15523	47	267-421-03-00	\$3,565.76	\$3,565.76
15523	48	267-421-04-00	\$3,565.76	\$3,565.76
15523	49	267-421-05-00	\$3,565.76	\$3,565.76
15523	50	267-421-06-00	\$3,565.76	\$3,565.76
15523	51	267-421-07-00	\$3,565.76	\$3,565.76
15523	52	267-421-08-00	\$3,565.76	\$3,565.76
15523	53	267-421-09-00	\$3,565.76	\$3,565.76
15523	54	267-421-10-00	\$3,565.76	\$3,565.76
15523	55	267-421-11-00	\$3,565.76	\$3,565.76
15523	56	267-421-12-00	\$3,565.76	\$3,565.76
15523	57	267-421-13-00	\$3,565.76	\$3,565.76
15523	58	267-421-14-00	\$3,565.76	\$3,565.76
15523	59	267-421-15-00	\$3,565.76	\$3,565.76
15523	60	267-421-16-00	\$3,565.76	\$3,565.76
15523	78	267-421-17-00	\$3,565.76	\$3,565.76
15523	79	267-421-18-00	\$3,565.76	\$3,565.76
15523	80	267-421-19-00	\$3,565.76	\$3,565.76
15523	81	267-421-20-00	\$3,565.76	\$3,565.76
15523	82	267-421-21-00	\$3,565.76	\$3,565.76

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15523	83	267-421-22-00	\$3,565.76	\$3,565.76
15523	84	267-421-23-00	\$3,235.64	\$3,235.64
15523	85	267-421-24-00	\$3,235.64	\$3,235.64
15523	86	267-421-25-00	\$3,235.64	\$3,235.64
15523	87	267-421-26-00	\$3,235.64	\$3,235.64
15523	88	267-421-27-00	\$3,235.64	\$3,235.64
15523	89	267-421-28-00	\$3,526.62	\$3,526.62
15523	90	267-421-29-00	\$3,526.62	\$3,526.62
15523	91	267-421-30-00	\$3,526.62	\$3,526.62
15523	92	267-421-31-00	\$3,526.62	\$3,526.62
15523	99	267-421-32-00	\$3,565.76	\$3,565.76
15523	100	267-421-33-00	\$3,565.76	\$3,565.76
15523	116	267-421-34-00	\$4,044.48	\$4,044.48
15523	123	267-421-35-00	\$3,235.64	\$3,235.64
15523	124	267-421-36-00	\$3,235.64	\$3,235.64
15523	125	267-421-37-00	\$3,235.64	\$3,235.64
15523	126	267-421-38-00	\$3,235.64	\$3,235.64
15523	127	267-421-39-00	\$3,235.64	\$3,235.64
15523	128	267-421-40-00	\$3,235.64	\$3,235.64
15523	129	267-421-41-00	\$3,466.70	\$3,466.70
15523	130	267-421-42-00	\$3,466.70	\$3,466.70
15523	131	267-421-43-00	\$3,466.70	\$3,466.70
15523	143	267-421-44-00	\$0.00	\$0.00
15523	144	267-421-45-00	\$0.00	\$0.00
15523	148	267-421-46-00	\$0.00	\$0.00
15523	149	267-421-47-00	\$0.00	\$0.00
15523	150	267-421-48-00	\$0.00	\$0.00
15523	151	267-421-49-00	\$0.00	\$0.00
15523	61	267-422-01-00	\$3,565.76	\$3,565.76
15523	62	267-422-02-00	\$3,565.76	\$3,565.76
15523	63	267-422-03-00	\$3,565.76	\$3,565.76
15523	64	267-422-04-00	\$3,565.76	\$3,565.76
15523	65	267-422-05-00	\$3,565.76	\$3,565.76
15523	66	267-422-06-00	\$3,565.76	\$3,565.76
15523	67	267-422-07-00	\$3,565.76	\$3,565.76
15523	68	267-422-08-00	\$3,565.76	\$3,565.76
15523	69	267-422-09-00	\$3,565.76	\$3,565.76
15523	70	267-422-10-00	\$3,565.76	\$3,565.76
15523	71	267-422-11-00	\$3,565.76	\$3,565.76
15523	72	267-422-12-00	\$3,565.76	\$3,565.76
15523	73	267-422-13-00	\$3,565.76	\$3,565.76
15523	74	267-422-14-00	\$3,565.76	\$3,565.76

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15523	75	267-422-15-00	\$3,565.76	\$3,565.76
15523	76	267-422-16-00	\$3,565.76	\$3,565.76
15523	77	267-422-17-00	\$3,565.76	\$3,565.76
15523	93	267-422-18-00	\$3,526.62	\$3,526.62
15523	94	267-422-19-00	\$3,526.62	\$3,526.62
15523	95	267-422-20-00	\$3,526.62	\$3,526.62
15523	96	267-422-21-00	\$3,526.62	\$3,526.62
15523	97	267-422-22-00	\$3,526.62	\$3,526.62
15523	98	267-422-23-00	\$3,526.62	\$3,526.62
15523	117	267-422-24-00	\$3,526.62	\$3,526.62
15523	118	267-422-25-00	\$3,526.62	\$3,526.62
15523	119	267-422-26-00	\$3,526.62	\$3,526.62
15523	120	267-422-27-00	\$3,526.62	\$3,526.62
15523	121	267-422-28-00	\$3,526.62	\$3,526.62
15523	122	267-422-29-00	\$3,526.62	\$3,526.62
15523	146	267-422-30-00	\$0.00	\$0.00
15583	152	267-430-01-00	\$4,978.38	\$4,978.38
15583	153	267-430-02-00	\$5,277.08	\$5,277.08
15583	154	267-430-03-00	\$4,978.38	\$4,978.38
15583	155	267-430-04-00	\$4,753.12	\$4,753.12
15583	156	267-430-05-00	\$4,484.04	\$4,484.04
15583	157	267-430-06-00	\$4,125.30	\$4,125.30
15583	158	267-430-07-00	\$4,484.04	\$4,484.04
15583	159	267-430-08-00	\$4,493.90	\$4,493.90
15583	160	267-430-09-00	\$4,763.56	\$4,763.56
15583	161	267-430-10-00	\$4,493.90	\$4,493.90
15583	162	267-430-11-00	\$4,763.56	\$4,763.56
15583	190	267-430-12-00	\$4,952.46	\$4,952.46
15583	191	267-430-13-00	\$4,978.38	\$4,978.38
15583	192	267-430-14-00	\$5,277.08	\$5,277.08
15583	193	267-430-15-00	\$5,249.60	\$5,249.60
15583	194	267-430-16-00	\$4,952.46	\$4,952.46
15583	195	267-430-17-00	\$4,952.46	\$4,952.46
15583	196	267-430-18-00	\$4,556.28	\$4,556.28
15583	197	267-430-19-00	\$3,565.76	\$3,565.76
15583	198	267-430-20-00	\$4,978.38	\$4,978.38
15583	199	267-430-21-00	\$5,277.08	\$5,277.08
15583	200	267-430-22-00	\$4,952.46	\$4,952.46
15583	201	267-430-23-00	\$5,249.60	\$5,249.60
15583	218	267-430-24-00	\$4,134.38	\$4,134.38
15583	219	267-430-25-00	\$4,763.56	\$4,763.56
15583	220	267-430-26-00	\$4,134.38	\$4,134.38

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15583	221	267-430-27-00	\$4,763.56	\$4,763.56
15583	222	267-430-28-00	\$4,134.38	\$4,134.38
15583	245	267-430-29-00	\$0.00	\$0.00
15583	248	267-430-30-00	\$0.00	\$0.00
15583	250	267-430-31-00	\$0.00	\$0.00
15583	163	267-431-01-00	\$4,493.90	\$4,493.90
15583	164	267-431-02-00	\$4,763.56	\$4,763.56
15583	165	267-431-03-00	\$4,952.46	\$4,952.46
15583	166	267-431-04-00	\$4,952.46	\$4,952.46
15583	167	267-431-05-00	\$5,249.60	\$5,249.60
15583	168	267-431-06-00	\$4,952.46	\$4,952.46
15583	169	267-431-07-00	\$5,277.08	\$5,277.08
15583	170	267-431-08-00	\$4,978.38	\$4,978.38
15583	171	267-431-09-00	\$5,277.08	\$5,277.08
15583	180	267-431-10-00	\$4,952.46	\$4,952.46
15583	181	267-431-11-00	\$5,249.60	\$5,249.60
15583	182	267-431-12-00	\$4,952.46	\$4,952.46
15583	183	267-431-13-00	\$5,249.60	\$5,249.60
15583	184	267-431-14-00	\$4,952.46	\$4,952.46
15583	185	267-431-15-00	\$5,249.60	\$5,249.60
15583	186	267-431-16-00	\$4,952.46	\$4,952.46
15583	187	267-431-17-00	\$4,952.46	\$4,952.46
15583	188	267-431-18-00	\$4,952.46	\$4,952.46
15583	189	267-431-19-00	\$5,249.60	\$5,249.60
15583	202	267-431-20-00	\$4,952.46	\$4,952.46
15583	203	267-431-21-00	\$4,952.46	\$4,952.46
15583	204	267-431-22-00	\$5,249.60	\$5,249.60
15583	205	267-431-23-00	\$5,249.60	\$5,249.60
15583	206	267-431-24-00	\$5,249.60	\$5,249.60
15583	207	267-431-25-00	\$4,952.46	\$4,952.46
15583	208	267-431-26-00	\$4,952.46	\$4,952.46
15583	209	267-431-27-00	\$4,952.46	\$4,952.46
15583	210	267-431-28-00	\$5,277.08	\$5,277.08
15583	211	267-431-29-00	\$4,978.38	\$4,978.38
15583	212	267-431-30-00	\$5,249.60	\$5,249.60
15583	213	267-431-31-00	\$4,952.46	\$4,952.46
15583	214	267-431-32-00	\$4,952.46	\$4,952.46
15583	215	267-431-33-00	\$5,249.60	\$5,249.60
15583	216	267-431-34-00	\$4,493.90	\$4,493.90
15583	217	267-431-35-00	\$4,763.56	\$4,763.56
15583	246	267-431-36-00	\$0.00	\$0.00
15583	247	267-431-37-00	\$0.00	\$0.00

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15583	249	267-431-38-00	\$0.00	\$0.00
15583	172	267-432-01-00	\$5,277.08	\$5,277.08
15583	173	267-432-02-00	\$4,978.38	\$4,978.38
15583	174	267-432-03-00	\$5,277.08	\$5,277.08
15583	175	267-432-04-00	\$4,978.38	\$4,978.38
15583	176	267-432-05-00	\$5,277.08	\$5,277.08
15583	177	267-432-06-00	\$5,277.08	\$5,277.08
15583	178	267-432-07-00	\$4,978.38	\$4,978.38
15583	179	267-432-08-00	\$5,277.08	\$5,277.08
15583	223	267-432-09-00	\$4,160.08	\$4,160.08
15583	224	267-432-10-00	\$3,565.76	\$3,565.76
15583	225	267-432-11-00	\$4,556.28	\$4,556.28
15583	226	267-432-12-00	\$4,556.28	\$4,556.28
15583	227	267-432-13-00	\$3,565.76	\$3,565.76
15583	228	267-432-14-00	\$4,556.28	\$4,556.28
15583	229	267-432-15-00	\$3,565.76	\$3,565.76
15583	230	267-432-16-00	\$4,556.28	\$4,556.28
15583	231	267-432-17-00	\$4,556.28	\$4,556.28
15583	232	267-432-18-00	\$3,565.76	\$3,565.76
15583	233	267-432-19-00	\$4,556.28	\$4,556.28
15583	234	267-432-20-00	\$4,556.28	\$4,556.28
15583	235	267-432-21-00	\$4,556.28	\$4,556.28
15583	236	267-432-22-00	\$3,565.76	\$3,565.76
15583	237	267-432-23-00	\$4,556.28	\$4,556.28
15583	238	267-432-24-00	\$3,565.76	\$3,565.76
15583	239	267-432-25-00	\$4,556.28	\$4,556.28
15583	240	267-432-26-00	\$4,556.28	\$4,556.28
15583	241	267-432-27-00	\$3,565.76	\$3,565.76
15583	242	267-432-28-00	\$4,556.28	\$4,556.28
15583	251	267-432-31-00	\$0.00	\$0.00
15583	252	267-432-32-00	\$0.00	\$0.00
15583	253	267-432-33-00	\$0.00	\$0.00
15583	254	267-432-34-00	\$0.00	\$0.00
15583	243	267-432-36-00	\$3,565.76	\$3,565.76
15583	244	267-432-38-00	\$0.00	\$0.00
15707	255	267-440-01-00	\$5,546.86	\$5,546.86
15707	256	267-440-02-00	\$5,546.86	\$5,546.86
15707	257	267-440-03-00	\$5,708.40	\$5,708.40
15707	258	267-440-04-00	\$4,520.10	\$4,520.10
15707	259	267-440-05-00	\$5,703.92	\$5,703.92
15707	260	267-440-06-00	\$5,542.48	\$5,542.48
15707	261	267-440-07-00	\$4,520.10	\$4,520.10

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	262	267-440-08-00	\$5,542.48	\$5,542.48
15707	263	267-440-09-00	\$5,542.48	\$5,542.48
15707	264	267-440-10-00	\$5,703.92	\$5,703.92
15707	265	267-440-11-00	\$5,703.92	\$5,703.92
15707	266	267-440-12-00	\$5,703.92	\$5,703.92
15707	267	267-440-13-00	\$5,703.92	\$5,703.92
15707	268	267-440-14-00	\$5,542.48	\$5,542.48
15707	269	267-440-15-00	\$4,520.10	\$4,520.10
15707	270	267-440-16-00	\$5,546.86	\$5,546.86
15707	271	267-440-17-00	\$5,708.40	\$5,708.40
15707	272	267-440-18-00	\$5,708.40	\$5,708.40
15707	273	267-440-19-00	\$5,708.40	\$5,708.40
15707	274	267-440-20-00	\$5,703.92	\$5,703.92
15707	275	267-440-21-00	\$5,703.92	\$5,703.92
15707	276	267-440-22-00	\$5,542.48	\$5,542.48
15707	277	267-440-23-00	\$5,703.92	\$5,703.92
15707	278	267-440-24-00	\$5,703.92	\$5,703.92
15707	279	267-440-25-00	\$5,542.48	\$5,542.48
15707	280	267-440-26-00	\$5,703.92	\$5,703.92
15707	281	267-440-27-00	\$4,520.10	\$4,520.10
15707	352	267-440-28-00	\$4,520.10	\$4,520.10
15707	353	267-440-29-00	\$5,542.48	\$5,542.48
15707	354	267-440-30-00	\$5,542.48	\$5,542.48
15707	355	267-440-31-00	\$5,546.86	\$5,546.86
15707	356	267-440-32-00	\$5,708.40	\$5,708.40
15707	357	267-440-33-00	\$5,546.86	\$5,546.86
15707	358	267-440-34-00	\$5,708.40	\$5,708.40
15707	359	267-440-35-00	\$5,708.40	\$5,708.40
15707	360	267-440-36-00	\$5,542.48	\$5,542.48
15707	361	267-440-37-00	\$5,542.48	\$5,542.48
15707	362	267-440-38-00	\$5,703.92	\$5,703.92
15707	363	267-440-39-00	\$5,703.92	\$5,703.92
15707	364	267-440-40-00	\$5,703.92	\$5,703.92
15707	379	267-440-41-00	\$0.00	\$0.00
15707	389	267-440-42-00	\$0.00	\$0.00
15707	390	267-440-43-00	\$0.00	\$0.00
15707	387	267-440-44-00	\$0.00	\$0.00
15707	282	267-441-01-00	\$4,520.10	\$4,520.10
15707	283	267-441-02-00	\$5,703.92	\$5,703.92
15707	284	267-441-03-00	\$5,703.92	\$5,703.92
15707	285	267-441-04-00	\$5,542.48	\$5,542.48
15707	286	267-441-05-00	\$4,520.10	\$4,520.10

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	287	267-441-06-00	\$5,542.48	\$5,542.48
15707	288	267-441-07-00	\$5,703.92	\$5,703.92
15707	289	267-441-08-00	\$5,703.92	\$5,703.92
15707	290	267-441-09-00	\$5,542.48	\$5,542.48
15707	291	267-441-10-00	\$5,542.48	\$5,542.48
15707	292	267-441-11-00	\$5,542.48	\$5,542.48
15707	293	267-441-12-00	\$4,520.10	\$4,520.10
15707	294	267-441-13-00	\$5,542.48	\$5,542.48
15707	295	267-441-14-00	\$5,542.48	\$5,542.48
15707	296	267-441-15-00	\$5,703.92	\$5,703.92
15707	297	267-441-16-00	\$4,520.10	\$4,520.10
15707	298	267-441-17-00	\$5,703.92	\$5,703.92
15707	299	267-441-18-00	\$5,542.48	\$5,542.48
15707	300	267-441-19-00	\$5,703.92	\$5,703.92
15707	301	267-441-20-00	\$5,542.48	\$5,542.48
15707	302	267-441-21-00	\$5,703.92	\$5,703.92
15707	303	267-441-22-00	\$5,542.48	\$5,542.48
15707	304	267-441-23-00	\$5,542.48	\$5,542.48
15707	305	267-441-24-00	\$5,542.48	\$5,542.48
15707	306	267-441-25-00	\$5,703.92	\$5,703.92
15707	307	267-441-26-00	\$5,542.48	\$5,542.48
15707	308	267-441-27-00	\$5,703.92	\$5,703.92
15707	309	267-441-28-00	\$5,703.92	\$5,703.92
15707	310	267-441-29-00	\$5,542.48	\$5,542.48
15707	311	267-441-30-00	\$5,542.48	\$5,542.48
15707	312	267-441-31-00	\$5,703.92	\$5,703.92
15707	313	267-441-32-00	\$4,520.10	\$4,520.10
15707	314	267-441-33-00	\$5,703.92	\$5,703.92
15707	315	267-441-34-00	\$5,542.48	\$5,542.48
15707	316	267-441-35-00	\$5,703.92	\$5,703.92
15707	317	267-441-36-00	\$5,542.48	\$5,542.48
15707	318	267-441-37-00	\$5,542.48	\$5,542.48
15707	319	267-441-38-00	\$5,542.48	\$5,542.48
15707	320	267-441-39-00	\$5,703.92	\$5,703.92
15707	321	267-441-40-00	\$5,703.92	\$5,703.92
15707	322	267-441-41-00	\$5,703.92	\$5,703.92
15707	323	267-441-42-00	\$5,703.92	\$5,703.92
15707	324	267-441-43-00	\$5,703.92	\$5,703.92
15707	325	267-441-44-00	\$4,520.10	\$4,520.10
15707	326	267-441-45-00	\$5,703.92	\$5,703.92
15707	327	267-441-46-00	\$5,542.48	\$5,542.48
15707	328	267-441-47-00	\$5,703.92	\$5,703.92

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	329	267-441-48-00	\$4,520.10	\$4,520.10
15707	330	267-441-49-00	\$5,703.92	\$5,703.92
15707	331	267-441-50-00	\$5,542.48	\$5,542.48
15707	332	267-441-51-00	\$5,703.92	\$5,703.92
15707	333	267-441-52-00	\$5,703.92	\$5,703.92
15707	334	267-441-53-00	\$4,520.10	\$4,520.10
15707	335	267-441-54-00	\$4,520.10	\$4,520.10
15707	336	267-441-55-00	\$5,542.48	\$5,542.48
15707	337	267-441-56-00	\$5,703.92	\$5,703.92
15707	338	267-441-57-00	\$5,542.48	\$5,542.48
15707	339	267-441-58-00	\$5,542.48	\$5,542.48
15707	340	267-441-59-00	\$5,542.48	\$5,542.48
15707	341	267-441-60-00	\$5,542.48	\$5,542.48
15707	342	267-441-61-00	\$4,520.10	\$4,520.10
15707	343	267-441-62-00	\$5,703.92	\$5,703.92
15707	344	267-441-63-00	\$5,542.48	\$5,542.48
15707	345	267-441-64-00	\$4,520.10	\$4,520.10
15707	346	267-441-65-00	\$5,542.48	\$5,542.48
15707	347	267-441-66-00	\$5,703.92	\$5,703.92
15707	348	267-441-67-00	\$5,542.48	\$5,542.48
15707	349	267-441-68-00	\$4,520.10	\$4,520.10
15707	350	267-441-69-00	\$5,703.92	\$5,703.92
15707	351	267-441-70-00	\$5,703.92	\$5,703.92
15707	380	267-441-71-00	\$0.00	\$0.00
15707	381	267-441-72-00	\$0.00	\$0.00
15707	383	267-441-73-00	\$0.00	\$0.00
15707	384	267-441-74-00	\$0.00	\$0.00
15707	385	267-441-75-00	\$0.00	\$0.00
15707	386	267-441-76-00	\$0.00	\$0.00
15707	388	267-441-77-00	\$0.00	\$0.00
15707	365	267-442-01-00	\$4,556.28	\$4,556.28
15707	366	267-442-02-00	\$3,565.76	\$3,565.76
15707	367	267-442-03-00	\$4,556.28	\$4,556.28
15707	368	267-442-04-00	\$3,565.76	\$3,565.76
15707	369	267-442-05-00	\$4,556.28	\$4,556.28
15707	370	267-442-06-00	\$4,556.28	\$4,556.28
15707	371	267-442-07-00	\$3,565.76	\$3,565.76
15707	372	267-442-08-00	\$4,556.28	\$4,556.28
15707	373	267-442-09-00	\$3,565.76	\$3,565.76
15707	374	267-442-10-00	\$4,556.28	\$4,556.28
15707	375	267-442-11-00	\$3,565.76	\$3,565.76
15707	376	267-442-12-00	\$4,556.28	\$4,556.28

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	377	267-442-13-00	\$4,556.28	\$4,556.28
15707	378	267-442-14-00	\$3,565.76	\$3,565.76
15707	391	267-442-15-00	\$0.00	\$0.00
15707	382	267-442-16-00	\$0.00	\$0.00

Total Parcels	424
Total Taxable Parcels	381
Total Assigned Special Tax	\$1,723,043.14