

**Administration Report  
Fiscal Year 2011/2012**

Poway Unified School District  
Community Facilities District No. 13

June 20, 2011

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### Exhibits

**Exhibit A:** First Amended Rate and Method of Apportionment

**Exhibit B:** Annual Special Tax Roll for Fiscal Year 2011/2012

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## **Introduction**

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This Administration Report ("Report") provides an analysis of the financial and administrative obligations of Community Facilities District ("CFD") No. 13 of the Poway Unified School District ("School District") pursuant to the First Amended Rate and Method of Apportionment ("RMA") attached as Exhibit A for the purpose of calculating the Annual Special Tax levy for Fiscal Year 2011/2012.

The Report is organized into the following sections:

### **Section I**

Section I provides a description of the Annual Special Tax levy for Fiscal Year 2010/2011.

### **Section II**

Section II contains a description of (i) the expenditures to fund Authorized Facilities, and (ii) the uses of Special Taxes of CFD No. 13 through April 30, 2011, as directed by Senate Bill 165 ("SB 165").

### **Section III**

Section III calculates the Minimum Annual Special Tax Requirement based on the financial obligations of CFD No. 13 for Fiscal Year 2011/2012.

### **Section IV**

Section IV provides (i) a description of the Special Tax classifications and (ii) an update of the development which has occurred in CFD No. 13.

### **Section V**

Section V describes the methodology used to apportion the Minimum Annual Special Tax Requirements among the properties within CFD No. 13 and lists the average Annual Special Tax rates for Fiscal Year 2011/2012.

## I. Fiscal Year 2010/2011 Levy Summary

### A. Special Tax Levy

The aggregate Annual Special Tax levy of CFD No. 13 in Fiscal Year 2010/2011 as well as a summary of the levy can be found in the table below.

#### Annual Special Tax Rates For Fiscal Year 2010/2011

Tax Class	Building Square Footage	Number of Units/Acres	Average Annual Special Tax Rate	Total Annual Special Taxes
<b>Zone 1</b>				
1	≤ 3,999	34 Units	\$2,406.60 per Unit	\$81,824.36
2	4,000 - 4,300	5 Units	\$2,831.74 per Unit	\$14,158.68
3	4,301 - 4,600	15 Units	\$3,069.69 per Unit	\$46,045.40
4	4,601 - 4,900	8 Units	\$3,337.25 per Unit	\$26,697.96
5	4,901 - 5,200	6 Units	\$3,436.74 per Unit	\$20,620.44
6	> 5,200	8 Units	\$3,538.45 per Unit	\$28,307.58
<i>Developed Property</i>		<i>76 Units</i>	<i>NA</i>	<i>\$217,654.42</i>
<i>Undeveloped Property</i>		<i>293.52 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<i>Zone 1 Subtotal</i>		<i>76 Units</i>	<i>NA</i>	<i>\$217,654.42</i>
<b>Zone 2</b>				
7	NA	0 Units	\$3,127.81 per Unit	\$0.00
<i>Developed Property</i>		<i>0 Units</i>	<i>NA</i>	<i>\$0.00</i>
<i>Undeveloped Property</i>		<i>20.40 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<i>Zone 2 Subtotal</i>		<i>0 Units</i>	<i>NA</i>	<i>\$0.00</i>
<b>Total</b>				<b>\$217,654.42</b>

### B. Special Tax Delinquencies

Dolinka Group, LLC has received delinquency information for CFD No. 13 for the first and second installments of Fiscal Year 2010/2011 from the County of San Diego ("County"). For Fiscal Year 2010/2011 (as of May 2, 2011), \$7,095.55 in Annual Special Taxes were delinquent yielding a delinquency rate of 3.26%.

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## **II. Senate Bill 165 Compliance**

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The Board of Education ("Board") of the School District, pursuant to the provisions of the Local Agency Special Tax and Bond Accountability Act ("Accountability Act"), has directed the filing of the Special Tax and Bond Accountability for CFD No. 13. According to Senate Bill ("SB") 165, any local special tax and/or bond measure subject to voter approval on or after January 1, 2001, must follow the requirements of the Accountability Act. All capitalized terms herein are used as defined in the RMA for CFD No. 13.

### **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 taken from the Resolution of Intention ("ROI") to establish CFD No. 13 which describes the Authorized Facilities.

"The types of Facilities proposed to be financed by Community Facilities District No. 13 (the CFD) of Poway Unified School District (the "District") under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act") are as follows.

"School Facilities" means the acquisition, planning, construction and/or financing of those schools facilities, including classrooms, multi-purpose, administration and auxiliary space at each school, central support and administrative facilities, interim housing, transportation and special education facilities, together with furniture, equipment and technology, needed by District in order to serve the student population to be generated as a result of the development of the property within 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 schools facilities for the construction 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 District and Rancho Santa Fe Lakes Partners, LLC.

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 underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the District, the CFD and bond trustee or fiscal agent related to the CFD and any such debt and all other incidental expenses.

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

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

**B. Construction/Acquisiton Accounts**

As of April 30, 2011, bonds have not been issued for CFD No. 13. Since bonds have not been issued, no authorized facilities have been financed by CFD No. 13.

**C. Special Tax Collections**

Each Fiscal Year, for CFD No. 13 will levy, collect, and expend Annual Special Taxes in an amount necessary to cover Administrative Expenses, and fund the school facilities necessary to serve students generated from residential units constructed within the boundaries of CFD No. 13. The table below presents a detailed listing of the Annual Special Taxes collected and expended by CFD No. 13 from May 1, 2009 through April 30, 2011.

**Annual Special Tax Collections of CFD No. 13**

<b>Balance as of date of initial deposit</b>		<b>\$0.00</b>
<b>Previously Accrued</b>	<b>\$877,519.53</b>	
<b>Previously Expended</b>	<b>(\$41,461.86)</b>	
<b>Balance as of April 30, 2010</b>		<b>\$836,057.67</b>
<b>Accruals</b>		<b>\$213,078.67</b>
Special Tax Receipts	\$212,979.89	
Investment Earnings	\$98.78	
<b>Expenditures</b>		<b>(\$209,534.27)</b>
Administrative Expenses	(\$16,571.06)	
Central Administrative & Support Facilities	(\$192,963.18)	
<b>Balance as of April 30, 2011</b>		<b>\$839,602.27</b>

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### III. Minimum Annual Special Tax Requirement

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For Fiscal Year 2011/2012, the Minimum Annual Special Tax Requirements for CFD No. 13, as calculated pursuant to the RMA, can be found in the table below.

**Annual Special Tax Requirement  
For Fiscal Year 2011/2012**

<b>FY 2011/2012 Obligations</b>		<b>\$243,150.92</b>
Direct Construction/Additional Administrative Expense Budget	\$243,150.92	
<b>Minimum Annual Special Tax Requirement for Fiscal Year 2011/2012</b>		<b>\$243,150.92</b>

## IV. Development Summary

Each Fiscal Year, the School District calculates the Minimum Annual Special Taxes to be levied against Taxable Property within CFD No. 13. Taxable Property is classified based on the issuance of a Building Permit. Specifically, Developed Property means, for any Fiscal Year, all Assessor's Parcels in CFD No. 13 for which a Building Permit has been issued as of May 1 of the previous Fiscal Year, provided that the Assessor's Parcel was created prior to January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot. The table below summarizes the Special Tax classification within CFD No. 13 for the previous Fiscal Year and Fiscal Year 20010/2011.

### Special Tax Classification

Tax Class	Building Square Footage	Previous Fiscal Year	Fiscal Year 2011/2012
<b>Zone 1</b>			
1	≤ 3,999	34 Units	42 Units
2	4,000 - 4,300	5 Units	5 Units
3	4,301 - 4,600	15 Units	15 Units
4	4,601 - 4,900	8 Units	8 Units
5	4,901 - 5,200	6 Units	6 Units
6	> 5,200	8 Units	8 Units
<i>Developed Property</i>		<i>76 Units</i>	<i>84 Units</i>
<i>Undeveloped Property</i>		<i>293.52 Acres</i>	<i>367.75 Acres</i> <sup>[1]</sup>
<b>Zone 2</b>			
7	NA	0 Units	0 Units
<i>Developed Property</i>		<i>0 Units</i>	<i>0 Units</i>
<i>Undeveloped Property</i>		<i>20.40 Acres</i>	<i>20.40 Acres</i>
<b>Total</b>		<b>76 Units</b>	<b>84 Units</b>

[1] Due to Assessor Parcel Number updates provided by the County of San Diego, all undeveloped acreages were adjusted to exclude Exempt Property for roads, parks, and recreational facilities.



#### IV. Fiscal Year 2011/2012 Levy Summary

The Special Tax rates of CFD No. 13 needed to meet the Minimum Annual Special Tax Requirement for Fiscal Year 2011/2012 are shown in the table below. The Special Tax roll, which lists the actual Special Tax levied against each Assessor's Parcel, is included as Exhibit B. For a more detailed explanation of the methodology used to apportion the Minimum Annual Special Tax Requirement among Developed Property and Undeveloped Property, please see the RMA.

#### Annual Special Tax Rates For Fiscal Year 2011/2012

Tax Class	Building Square Footage	Number of Units/Acres	Average Annual Special Tax Rate	Total Annual Special Taxes
<b>Zone 1</b>				
1	≤ 3,999	42 Units	\$2,488.98 per Unit	\$104,537.04
2	4,000 - 4,300	5 Units	\$2,901.80 per Unit	\$14,509.00
3	4,301 - 4,600	15 Units	\$3,131.09 per Unit	\$46,966.30
4	4,601 - 4,900	8 Units	\$3,403.99 per Unit	\$27,231.92
5	4,901 - 5,200	6 Units	\$3,505.47 per Unit	\$21,032.84
6	> 5,200	8 Units	\$3,609.23 per Unit	\$28,873.82
<i>Developed Property</i>		<i>84 Units</i>	<i>NA</i>	<i>\$243,150.92</i>
<i>Undeveloped Property</i>		<i>367.75 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<i>Zone 1 Subtotal</i>		<i>84 Units</i>	<i>NA</i>	<i>\$243,150.92</i>
<b>Zone 2</b>				
7	NA	0 Units	\$3,261.78 per Unit	\$0.00
<i>Developed Property</i>		<i>0 Units</i>	<i>NA</i>	<i>\$0.00</i>
<i>Undeveloped Property</i>		<i>20.40 Acres</i>	<i>\$0.00 per Acre</i>	<i>\$0.00</i>
<i>Zone 2 Subtotal</i>		<i>0 Units</i>	<i>NA</i>	<i>\$0.00</i>
<b>Total</b>				<b>\$243,150.92</b>

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**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**

<b>Building Square Footage</b>	<b>Assigned Annual Special Tax</b>
< 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**

<b>Building Square Footage</b>	<b>Assigned Annual Special Tax</b>
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 Inflater 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**

<b>Location</b>	<b>Assigned Annual Special Tax</b>
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

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**

<b>Location</b>	<b>Minimum Taxable Acreage</b>
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**

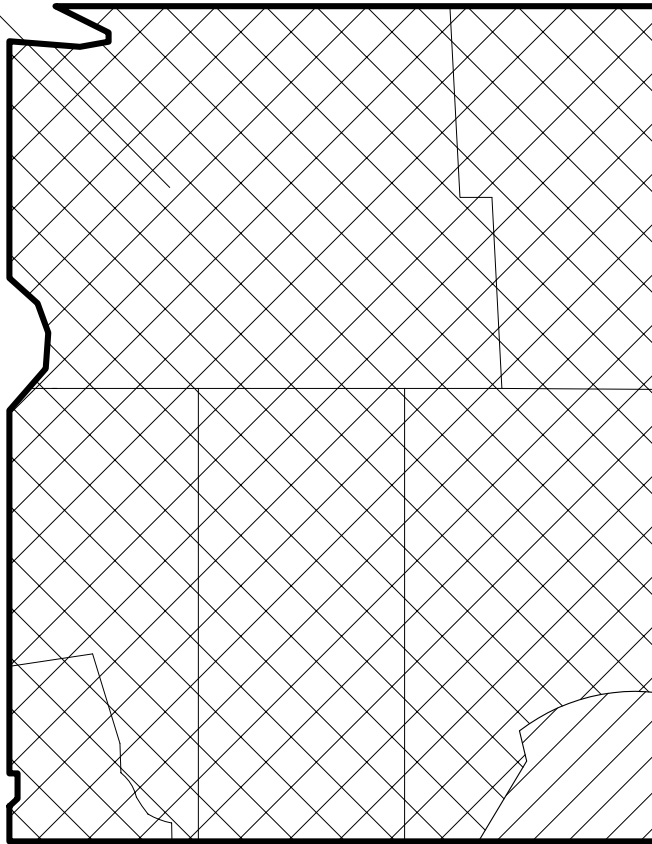
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AMENDED SECTION N  
POWAY UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 13  
MAP OF ZONES

(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.



**Exhibit B**

**Annual Special Tax Roll**

**Poway Unified School District**  
**CFD No. 13**  
**Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	60	35	0	\$0.00
267	60	40	0	\$0.00
267	60	46	0	\$0.00
267	60	47	0	\$0.00
267	390	6	0	\$2,446.84
267	390	7	0	\$3,126.50
267	390	8	0	\$3,500.34
267	390	9	0	\$2,446.84
267	390	10	0	\$2,446.84
267	390	11	0	\$2,452.22
267	390	12	0	\$3,508.04
267	390	13	0	\$3,126.50
267	390	14	0	\$2,446.84
267	390	15	0	\$2,452.22
267	390	16	0	\$2,452.22
267	390	17	0	\$2,452.22
267	390	18	0	\$3,508.04
267	390	19	0	\$3,133.38
267	390	20	0	\$3,508.04
267	390	21	0	\$2,452.22
267	390	22	0	\$2,452.22
267	390	23	0	\$2,452.22
267	390	24	0	\$3,508.04
267	390	25	0	\$2,452.22
267	390	26	0	\$3,133.38
267	390	27	0	\$2,452.22
267	390	28	0	\$2,452.22
267	390	29	0	\$3,126.50
267	390	30	0	\$2,446.84
267	390	31	0	\$2,446.84
267	390	32	0	\$3,500.34
267	390	33	0	\$3,126.50
267	390	34	0	\$0.00
267	420	1	0	\$0.00
267	420	2	0	\$0.00
267	420	3	0	\$0.00
267	420	4	0	\$0.00
267	420	5	0	\$0.00
267	420	6	0	\$0.00
267	420	7	0	\$0.00
267	420	8	0	\$0.00
267	420	9	0	\$0.00
267	420	10	0	\$0.00
267	420	11	0	\$0.00

**Poway Unified School District  
CFD No. 13  
Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	420	12	0	\$0.00
267	420	13	0	\$0.00
267	420	14	0	\$0.00
267	420	15	0	\$0.00
267	420	16	0	\$0.00
267	420	17	0	\$2,627.34
267	420	18	0	\$2,627.34
267	420	19	0	\$2,627.34
267	420	20	0	\$2,627.34
267	420	21	0	\$0.00
267	420	22	0	\$2,452.22
267	420	23	0	\$2,860.94
267	420	24	0	\$2,860.94
267	420	25	0	\$2,452.22
267	420	26	0	\$2,860.94
267	420	27	0	\$3,133.38
267	420	28	0	\$2,452.22
267	420	29	0	\$2,452.22
267	420	30	0	\$3,133.38
267	420	31	0	\$2,627.34
267	420	32	0	\$2,452.22
267	420	33	0	\$2,452.22
267	420	34	0	\$2,627.34
267	420	35	0	\$2,860.94
267	420	36	0	\$3,133.38
267	420	37	0	\$0.00
267	421	1	0	\$0.00
267	421	2	0	\$0.00
267	421	3	0	\$0.00
267	421	4	0	\$0.00
267	421	5	0	\$0.00
267	421	6	0	\$0.00
267	421	7	0	\$0.00
267	421	8	0	\$0.00
267	421	9	0	\$0.00
267	421	10	0	\$0.00
267	421	11	0	\$0.00
267	421	12	0	\$0.00
267	421	13	0	\$0.00
267	421	14	0	\$0.00
267	421	15	0	\$0.00
267	421	16	0	\$0.00
267	421	17	0	\$0.00
267	421	18	0	\$0.00

**Poway Unified School District  
CFD No. 13  
Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	421	19	0	\$0.00
267	421	20	0	\$0.00
267	421	21	0	\$0.00
267	421	22	0	\$0.00
267	421	23	0	\$2,452.22
267	421	24	0	\$2,452.22
267	421	25	0	\$2,452.22
267	421	26	0	\$2,452.22
267	421	27	0	\$2,452.22
267	421	28	0	\$0.00
267	421	29	0	\$0.00
267	421	30	0	\$0.00
267	421	31	0	\$0.00
267	421	32	0	\$0.00
267	421	33	0	\$0.00
267	421	34	0	\$3,065.24
267	421	35	0	\$2,452.22
267	421	36	0	\$2,452.22
267	421	37	0	\$2,452.22
267	421	38	0	\$2,452.22
267	421	39	0	\$2,452.22
267	421	40	0	\$2,452.22
267	421	41	0	\$2,627.34
267	421	42	0	\$2,627.34
267	421	43	0	\$2,627.34
267	421	44	0	\$0.00
267	421	45	0	\$0.00
267	421	46	0	\$0.00
267	421	47	0	\$0.00
267	421	48	0	\$0.00
267	421	49	0	\$0.00
267	422	1	0	\$0.00
267	422	2	0	\$0.00
267	422	3	0	\$0.00
267	422	4	0	\$0.00
267	422	5	0	\$0.00
267	422	6	0	\$0.00
267	422	7	0	\$0.00
267	422	8	0	\$0.00
267	422	9	0	\$0.00
267	422	10	0	\$0.00
267	422	11	0	\$0.00
267	422	12	0	\$0.00
267	422	13	0	\$0.00

**Poway Unified School District  
CFD No. 13  
Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	422	14	0	\$0.00
267	422	15	0	\$0.00
267	422	16	0	\$0.00
267	422	17	0	\$0.00
267	422	18	0	\$0.00
267	422	19	0	\$0.00
267	422	20	0	\$0.00
267	422	21	0	\$0.00
267	422	22	0	\$0.00
267	422	23	0	\$0.00
267	422	24	0	\$0.00
267	422	25	0	\$0.00
267	422	26	0	\$0.00
267	422	27	0	\$0.00
267	422	28	0	\$0.00
267	422	29	0	\$0.00
267	422	30	0	\$0.00
267	430	1	0	\$0.00
267	430	2	0	\$0.00
267	430	3	0	\$0.00
267	430	4	0	\$3,602.28
267	430	5	0	\$3,398.38
267	430	6	0	\$3,126.50
267	430	7	0	\$3,398.38
267	430	8	0	\$3,405.86
267	430	9	0	\$3,610.22
267	430	10	0	\$3,405.86
267	430	11	0	\$3,610.22
267	430	12	0	\$0.00
267	430	13	0	\$0.00
267	430	14	0	\$0.00
267	430	15	0	\$0.00
267	430	16	0	\$0.00
267	430	17	0	\$0.00
267	430	18	0	\$0.00
267	430	19	0	\$0.00
267	430	20	0	\$0.00
267	430	21	0	\$0.00
267	430	22	0	\$0.00
267	430	23	0	\$0.00
267	430	24	0	\$3,133.38
267	430	25	0	\$3,610.22
267	430	26	0	\$3,133.38
267	430	27	0	\$3,610.22

**Poway Unified School District**  
**CFD No. 13**  
**Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	430	28	0	\$3,133.38
267	430	29	0	\$0.00
267	430	30	0	\$0.00
267	430	31	0	\$0.00
267	431	1	0	\$3,405.86
267	431	2	0	\$3,610.22
267	431	3	0	\$3,405.86
267	431	4	0	\$3,133.38
267	431	5	0	\$0.00
267	431	6	0	\$0.00
267	431	7	0	\$0.00
267	431	8	0	\$0.00
267	431	9	0	\$0.00
267	431	10	0	\$0.00
267	431	11	0	\$0.00
267	431	12	0	\$0.00
267	431	13	0	\$0.00
267	431	14	0	\$0.00
267	431	15	0	\$0.00
267	431	16	0	\$0.00
267	431	17	0	\$0.00
267	431	18	0	\$0.00
267	431	19	0	\$0.00
267	431	20	0	\$0.00
267	431	21	0	\$0.00
267	431	22	0	\$0.00
267	431	23	0	\$0.00
267	431	24	0	\$0.00
267	431	25	0	\$0.00
267	431	26	0	\$0.00
267	431	27	0	\$0.00
267	431	28	0	\$0.00
267	431	29	0	\$0.00
267	431	30	0	\$0.00
267	431	31	0	\$3,133.38
267	431	32	0	\$3,405.86
267	431	33	0	\$3,610.22
267	431	34	0	\$3,405.86
267	431	35	0	\$3,610.22
267	431	36	0	\$0.00
267	431	37	0	\$0.00
267	431	38	0	\$0.00
267	432	1	0	\$0.00
267	432	2	0	\$0.00

**Poway Unified School District**  
**CFD No. 13**  
**Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	432	3	0	\$0.00
267	432	4	0	\$0.00
267	432	5	0	\$0.00
267	432	6	0	\$0.00
267	432	7	0	\$0.00
267	432	8	0	\$0.00
267	432	9	0	\$0.00
267	432	10	0	\$0.00
267	432	11	0	\$0.00
267	432	12	0	\$0.00
267	432	13	0	\$0.00
267	432	14	0	\$0.00
267	432	15	0	\$0.00
267	432	16	0	\$0.00
267	432	17	0	\$0.00
267	432	18	0	\$0.00
267	432	19	0	\$0.00
267	432	20	0	\$0.00
267	432	21	0	\$0.00
267	432	22	0	\$0.00
267	432	23	0	\$0.00
267	432	24	0	\$0.00
267	432	25	0	\$0.00
267	432	26	0	\$0.00
267	432	27	0	\$0.00
267	432	28	0	\$0.00
267	432	29	0	\$0.00
267	432	30	0	\$0.00
267	432	31	0	\$0.00
267	432	32	0	\$0.00
267	432	33	0	\$0.00
267	432	34	0	\$0.00
267	440	1	0	\$0.00
267	440	2	0	\$0.00
267	440	3	0	\$0.00
267	440	4	0	\$0.00
267	440	5	0	\$0.00
267	440	6	0	\$0.00
267	440	7	0	\$0.00
267	440	8	0	\$0.00
267	440	9	0	\$0.00
267	440	10	0	\$0.00
267	440	11	0	\$0.00
267	440	12	0	\$0.00

**Poway Unified School District  
CFD No. 13  
Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	440	13	0	\$0.00
267	440	14	0	\$0.00
267	440	15	0	\$0.00
267	440	16	0	\$0.00
267	440	17	0	\$0.00
267	440	18	0	\$0.00
267	440	19	0	\$0.00
267	440	20	0	\$0.00
267	440	21	0	\$0.00
267	440	22	0	\$0.00
267	440	23	0	\$0.00
267	440	24	0	\$0.00
267	440	25	0	\$0.00
267	440	26	0	\$0.00
267	440	27	0	\$0.00
267	440	28	0	\$0.00
267	440	29	0	\$0.00
267	440	30	0	\$0.00
267	440	31	0	\$0.00
267	440	32	0	\$0.00
267	440	33	0	\$0.00
267	440	34	0	\$0.00
267	440	35	0	\$0.00
267	440	36	0	\$0.00
267	440	37	0	\$0.00
267	440	38	0	\$0.00
267	440	39	0	\$0.00
267	440	40	0	\$0.00
267	440	41	0	\$0.00
267	440	42	0	\$0.00
267	440	43	0	\$0.00
267	440	44	0	\$0.00
267	441	1	0	\$0.00
267	441	2	0	\$0.00
267	441	3	0	\$0.00
267	441	4	0	\$0.00
267	441	5	0	\$0.00
267	441	6	0	\$0.00
267	441	7	0	\$0.00
267	441	8	0	\$0.00
267	441	9	0	\$0.00
267	441	10	0	\$0.00
267	441	11	0	\$0.00
267	441	12	0	\$0.00



**Poway Unified School District  
CFD No. 13  
Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	441	13	0	\$0.00
267	441	14	0	\$0.00
267	441	15	0	\$0.00
267	441	16	0	\$0.00
267	441	17	0	\$0.00
267	441	18	0	\$0.00
267	441	19	0	\$0.00
267	441	20	0	\$0.00
267	441	21	0	\$0.00
267	441	22	0	\$0.00
267	441	23	0	\$0.00
267	441	24	0	\$0.00
267	441	25	0	\$0.00
267	441	26	0	\$0.00
267	441	27	0	\$0.00
267	441	28	0	\$0.00
267	441	29	0	\$0.00
267	441	30	0	\$0.00
267	441	31	0	\$0.00
267	441	32	0	\$0.00
267	441	33	0	\$0.00
267	441	34	0	\$0.00
267	441	35	0	\$0.00
267	441	36	0	\$0.00
267	441	37	0	\$0.00
267	441	38	0	\$0.00
267	441	39	0	\$0.00
267	441	40	0	\$0.00
267	441	41	0	\$0.00
267	441	42	0	\$0.00
267	441	43	0	\$0.00
267	441	44	0	\$0.00
267	441	45	0	\$0.00
267	441	46	0	\$0.00
267	441	47	0	\$0.00
267	441	48	0	\$0.00
267	441	49	0	\$0.00
267	441	50	0	\$0.00
267	441	51	0	\$0.00
267	441	52	0	\$0.00
267	441	53	0	\$0.00
267	441	54	0	\$0.00
267	441	55	0	\$0.00
267	441	56	0	\$0.00

**Poway Unified School District  
CFD No. 13  
Special Tax Levy For Fiscal Year 2011/2012**

<b>Book</b>	<b>Page</b>	<b>Parcel</b>	<b>Interest</b>	<b>Special Tax</b>
267	441	57	0	\$0.00
267	441	58	0	\$0.00
267	441	59	0	\$0.00
267	441	60	0	\$0.00
267	441	61	0	\$0.00
267	441	62	0	\$0.00
267	441	63	0	\$0.00
267	441	64	0	\$0.00
267	441	65	0	\$0.00
267	441	66	0	\$0.00
267	441	67	0	\$0.00
267	441	68	0	\$0.00
267	441	69	0	\$0.00
267	441	70	0	\$0.00
267	441	71	0	\$0.00
267	441	72	0	\$0.00
267	441	73	0	\$0.00
267	441	74	0	\$0.00
267	441	75	0	\$0.00
267	441	76	0	\$0.00
267	441	77	0	\$0.00
267	442	1	0	\$0.00
267	442	2	0	\$0.00
267	442	3	0	\$0.00
267	442	4	0	\$0.00
267	442	5	0	\$0.00
267	442	6	0	\$0.00
267	442	7	0	\$0.00
267	442	8	0	\$0.00
267	442	9	0	\$0.00
267	442	10	0	\$0.00
267	442	11	0	\$0.00
267	442	12	0	\$0.00
267	442	13	0	\$0.00
267	442	14	0	\$0.00
267	442	15	0	\$0.00
267	442	16	0	\$0.00

<b>Major Conclusions</b>	
Total Number of Parcels	389
Number of Parcels Taxed	84
Total Special Tax Levy for Fiscal Year 2011/2012	\$243,150.92