



Community Facilities District No. 13 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Poway Unified School District

2026 / 2027



KeyAnalytics

A division of California Financial Services

School District

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

Fiscal Agent

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

Special Tax Administrator

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

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

Bond Counsel

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

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Introduction

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 2026/2027. 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 2025/2026 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2025/2026 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 2025/2026.

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 2026/2027.

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 2026/2027 Special Tax Levy

Section VII provides the Fiscal Year 2026/2027 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 2025/2026 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 2025/2026.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2025/2026 is summarized by Special Tax classification 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***	***94.65 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.

B. Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 13, as of June 30, 2026, for Fiscal Year 2025/2026 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. Pursuant to the Foreclosure Covenant, the School District shall continue to monitor the level of delinquencies and shall commence foreclosure proceedings no later than the date specified in the Bond Indenture. A detailed listing of the Fiscal Year 2025/2026 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, 2026	
	Aggregate Special Tax	Parcels Delinquent [1]	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
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%	0.00	0.00%
2025/2026	1,723,043.14	11	1,686,481.41	36,561.73	2.12%	36,561.73	2.12%

[1] Information not provided by previous administrator for Fiscal Year 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, 2026, 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 2025/2026.

Fund and Account Balances
as of June 30, 2026

Account Name	Account Number	Balance
Special Tax Fund	7150949A	$1,621,039.30
Interest Account	7150949B	22.05
Principal Account	7150949C	0.00
Administrative Expense Fund	7150949I	110,041.89
Redemption Fund	7150949R	475.69
Total		**$1,731,578.93**

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, 2025, through June 30, 2026. For a more detailed description of the sources and uses of funds please refer to Section III of the 2022 Indenture.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	1,722,298.45
Investment Earnings	35,810.95
Transfer from 2022A PFA Surplus Fund [1]	21,986.20
Total	**$1,780,095.60**
Uses	
Interest Payments	($161,903.75)
Principal Payments	(145,000.00)
Authorized Facilities	0.00
Administrative Expenses	(36,609.00)
Transfer to JAA CFD No. 13 Available Special Tax Fund	(1,413,225.29)
Total	**($1,756,738.04)**

[1] Reflects surplus generated by excess debt service payments on local obligations for authority debt service payments.

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 found, 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.

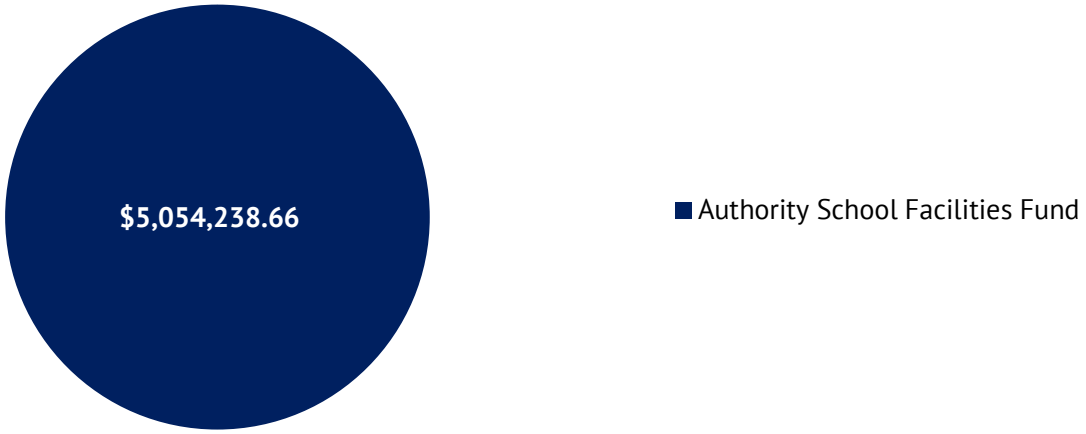
The School Facilities listed are representative of the types of improvements authorized to be financed by CFD No. 13. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the School District. Addition, deletion, or modification of descriptions 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, 2025		**$1,606,354.74**
Accruals		$1,775,997.42
Special Tax Deposits	$1,722,298.45	
Investment Earnings	31,712.77	
Transfer from the 2022A PFA Surplus Fund [1]	21,986.20	
Expenditures		($1,761,312.86)
Transfer to the Interest Account	($161,903.75)	
Transfer to the Principal Account	(145,000.00)	
Transfer to the Administrative Expense Account	(41,183.82)	
Transfer to JAA CFD No. 13 Net Available Special Tax Fund	(1,413,225.29)	
Balance as of June 30, 2026		**$1,621,039.30**

[1] Reflects surplus generated by excess debt service payments on local obligations for authority debt service payments.

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, 2025		**$467,855.10**
Accruals		$17,061.18
Investment Earnings	$17,061.18	
Expenditures		$0.00
Balance as of June 30, 2026		**$484,916.28**

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, 2025		**$5.91**
Accruals		$1,416,011.88
Transfer from Special Tax Fund	$1,413,225.29	
Investment Earnings	2,786.59	
Expenditures		($1,416,012.25)
Transfer to JAA Net Available Special Tax Fund	($1,416,012.25)	
Balance as of June 30, 2026		**$5.54**

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, 2026.

Pooled JAA Net Available Special Tax Fund

Balance as of July 1, 2025		**$1,732,330.40**
Accruals		$13,840,738.13
Investment Earnings	$110,523.08	
Transfer from CFD No. 2 Available Special Tax Fund	1,530,587.19	
Transfer from CFD No. 4 Available Special Tax Fund	609,835.46	
Transfer from CFD No. 6 Available Special Tax Fund	3,367,095.38	
Transfer from CFD No. 8 Improvement Area B Available Special Tax Fund	571,705.33	
Transfer from CFD No. 9 Available Special Tax Fund	20,525.38	
Transfer from CFD No. 10 Available Special Tax Fund	651,070.74	
Transfer from CFD No. 12 Available Special Tax Fund	897,220.82	
Transfer from CFD No. 13 Available Special Tax Fund	1,416,012.25	
Transfer from CFD No. 14 Available Special Tax Fund	1,570,051.79	
Transfer from CFD No. 15 Available Special Tax Fund	3,096,110.71	
Expenditures		($13,723,744.44)
Administrative Expenses [1]	($28,480.00)	
Transfer to JAA CFD No. 2 Surplus Fund	(1,528,287.71)	
Transfer to JAA CFD No. 4 Surplus Fund	(608,852.44)	
Transfer to JAA CFD No. 6 Surplus Fund	(3,366,488.29)	
Transfer to JAA CFD No. 8 Improvement Area B Surplus Fund	(570,846.44)	
Transfer to JAA CFD No. 9 Surplus Fund	(20,494.54)	
Transfer to JAA CFD No. 10 Surplus Fund	(650,092.61)	
Transfer to JAA CFD No. 12 Surplus Fund	(895,774.56)	
Transfer to JAA CFD No. 13 Surplus Fund	(1,413,884.90)	
Transfer to JAA CFD No. 14 Surplus Fund	(1,567,693.02)	
Transfer to JAA CFD No. 15 Surplus Fund	(632,137.43)	
Transfer to Bond Fund	(2,440,712.50)	
Balance as of June 30, 2026		**$1,849,324.09**

[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, 2025		**$9,249,914.88**
Accruals		$1,776,744.46
Investment Earnings	$362,859.56	
Transfer from JAA Net Available Special Tax Fund	1,413,884.90	
Expenditures		$0.00
Balance as of June 30, 2026		**$11,026,659.34**

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 2026/2027.

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 2026/2027.

Minimum Annual Special Tax Requirement for CFD No. 13

Fiscal Year 2025/2026 Remaining Sources		**$1,621,061.35**
Balance of Special Tax Fund	$1,621,039.30	
Balance of Interest Fund	22.05	
Balance of Principal Fund	0.00	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($1,621,061.35)**
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	(1,381,442.60)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($1,757,504.20)**
Administrative Expense Budget	($42,007.50)	
Anticipated Special Tax Delinquencies [1]	(37,292.97)	
March 1, 2027 Interest Payment	(76,673.75)	
September 1, 2027 Interest Payment	(76,673.75)	
September 1, 2027 Principal Payment	(170,000.00)	
Transfer to the JAA CFD No. 13 Available Special Tax Fund	(1,354,856.23)	
Fiscal Year 2026/2027 Minimum Annual Special Tax Requirement		**$1,757,504.20**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 2.12%.

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is used to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to finance Authorized Facilities. The estimated Fiscal Year 2026/2027 Administrative Expenses are shown in the table below.

Fiscal Year 2026/2027 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	$27,969.40
Consultant/Trustee Expenses	9,000.00
County Tax Collection Fees	38.10
Contingency for Legal	5,000.00
Total Expenses	**$42,007.50**

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 2026/2027
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 2026/2027
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
Subtotal Developed Property		*381 Units*
Undeveloped Property		94.65 Acres
Subtotal Undeveloped Property		*94.65 Acres*
Total		**381 Units**

VII. Fiscal Year 2026/2027 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 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 13 can be found in the table below.

Fiscal Year 2026/2027
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	$3,536.11 per Unit	$449,085.34
2	4,000 Sq. Ft. to 4,300 Sq. Ft.	Detached	24 Units	$4,402.40 per Unit	105,657.66
3	4,301 Sq. Ft. to 4,600 Sq. Ft.	Detached	34 Units	$4,481.51 per Unit	152,371.40
4	4,601 Sq. Ft. to 4,900 Sq. Ft.	Detached	34 Units	$4,975.37 per Unit	169,162.52
5	4,901 Sq. Ft. to 5,200 Sq. Ft.	Detached	48 Units	$5,515.14 per Unit	264,726.94
6	> 5,200 Sq. Ft.	Detached	84 Units	$5,585.73 per Unit	469,200.94
Zone 2					
7	NA	Detached	30 Units	$4,909.98 per Unit	$147,299.40
Developed Property		***NA***	***381 Units***	***NA***	***$1,757,504.20***
Undeveloped Property		***NA***	***94.65 Acres***	***$0.00 per Acre***	***$0.00***
Total			**381 Units**		**$1,757,504.20**

[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 2026-27/poway usd_cfd 13_fy2026-27_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

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

Exhibit B

CFD Boundary Map

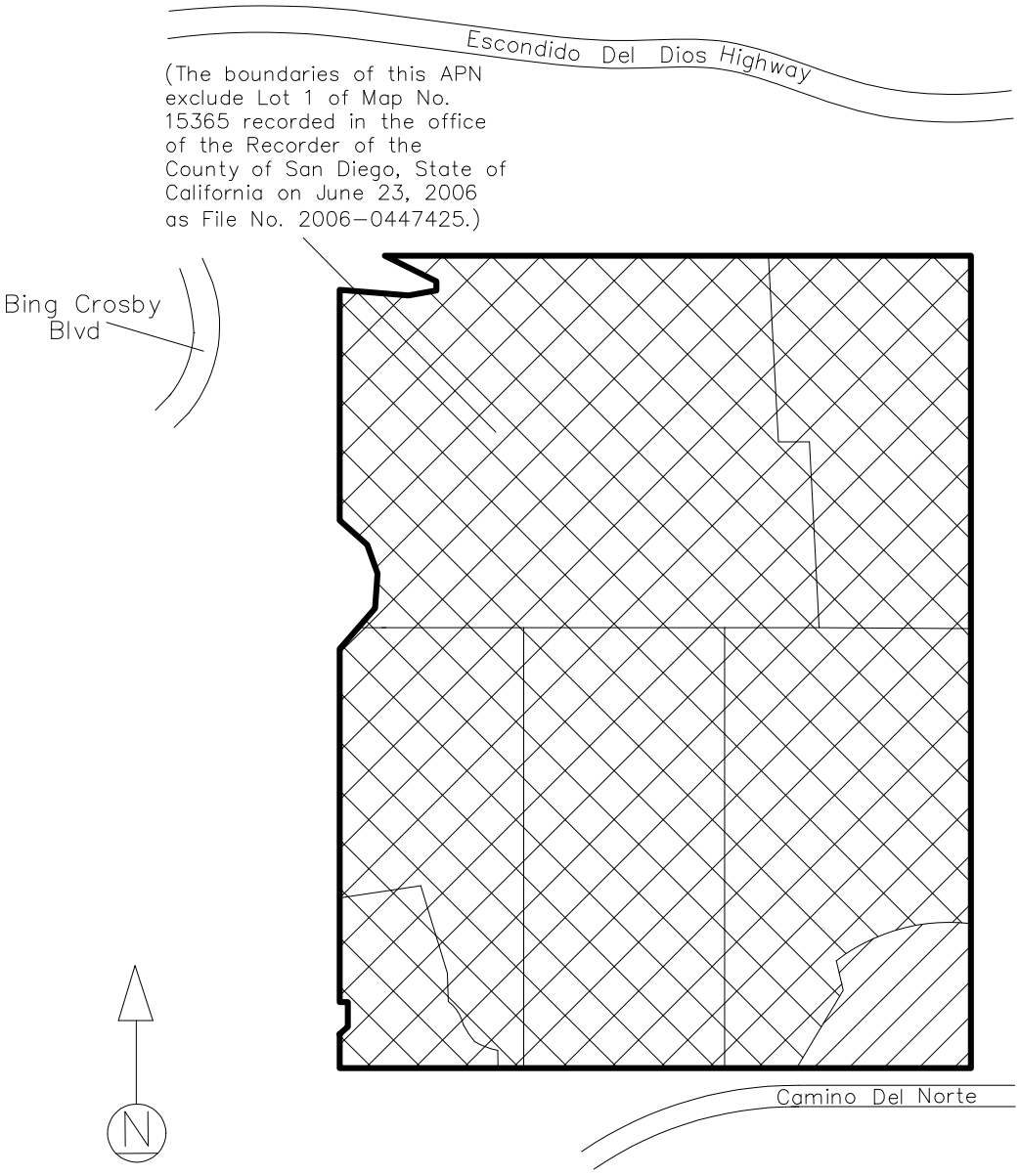
SHEET 1 OF 1

AMENDED SECTION N

POWAY UNIFIED SCHOOL DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 13

MAP OF ZONES



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 C

Assessor's Parcel Maps

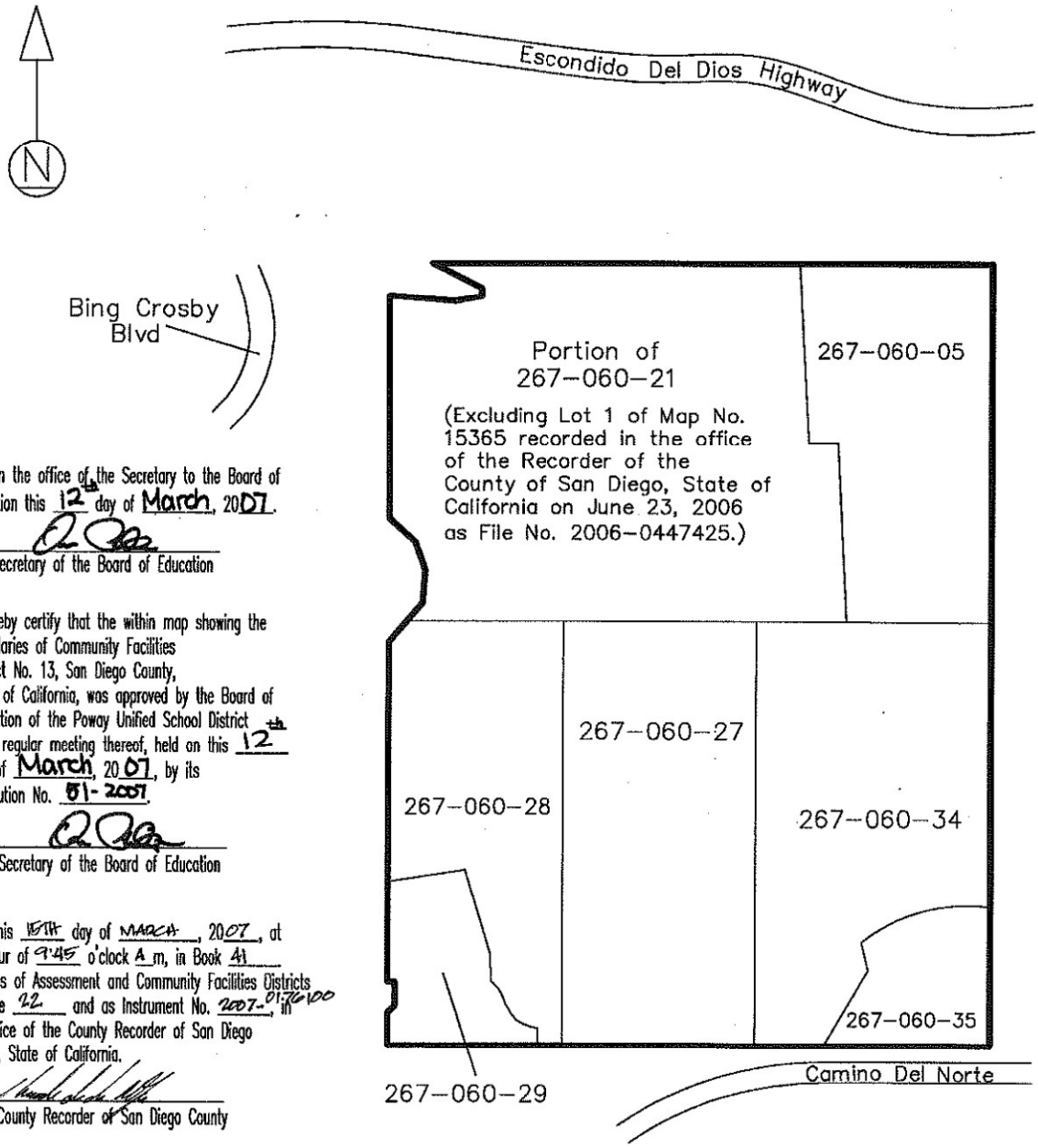
SHEET 1 OF 1

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 RECORDER'S OFFICE TIME: 9:45 AM

2007-0176100

RK 4h 2294



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

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. 51-2007.

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.

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

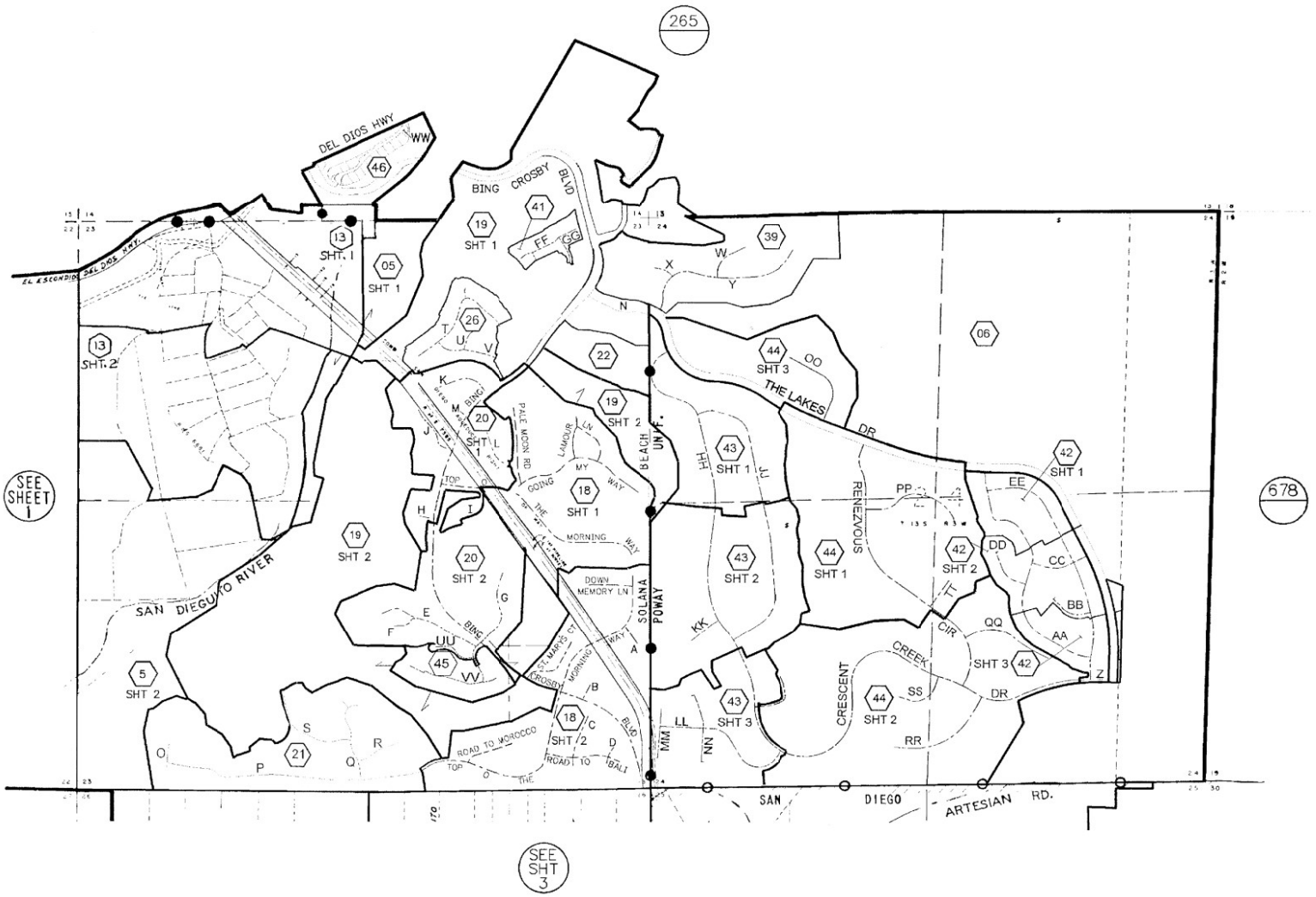
▬▬	Boundaries of Community Facilities District No. 13
———	Assessor's Parcel Line
nnn-nnn-nn	San Diego County Assessor's Parcel Number

PREPARED BY
DOLINKA GROUP, INC.

267–INDEX
SHT 2 OF 3

1"=1000'

10/07/14 JG



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 MAN RIVER RD
K – CLAMBAKE DR
L – STAGECOACH PASS
M – DIXIE LN
N – OLD COURSE RD
O - ROAD TO UTOPIA
P - TOP O 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 - OUTLOOK POINT DR
Y - REFLECTIONS CIR
Z - CRESCENT CREEK DR
AA - TILLAGE LN
BB - BLUESTAR WAY
CC - ALMANOR WAY
DD - STREAMWOOD CT
EE - HERRINGTON WAY
FF - TURF CLUB DR
GG - CROSBY CLUB DR
HH - CRESCENT CREEK DR
JJ - THE LANDING WAY
KK - TWILIGHT POINT WAY
LL - FAIRE SKY WAY
MM - SILHOUETTE RD
NN - QUIETWOOD LN
OO - PROVINCE CT
PP - HINTERLAND DR
QQ - HIDDEN COVE WAY
RR - SILVERWIND DR
SS - GOLDSPRING LN
TT - SILENT TIDE CT
UU - ROSE OF TRALEE LN
VV - SWEET LEILANI LN
WW–SILVERY MOON LN (PRIVATE ST)

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.

ES
1-10-93

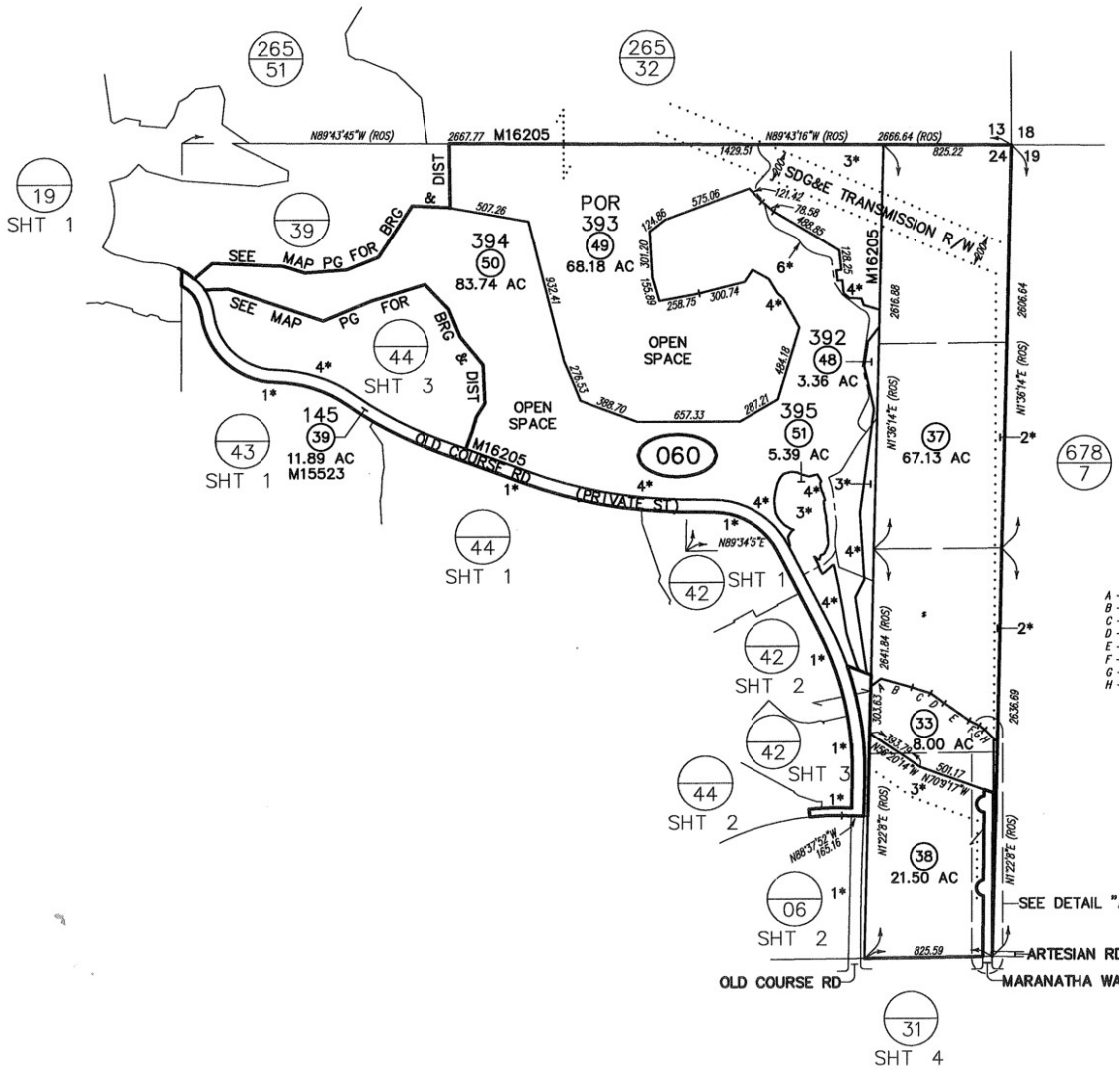
SAN DIEGO COUNTY
ASSESSOR'S MAP
BOOK 267 #INDEX SHT 2 OF 3

T13 - R3W

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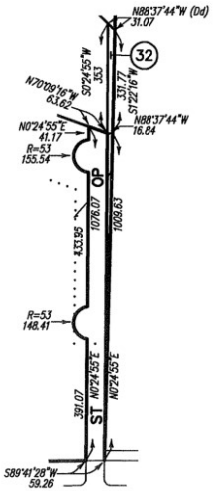
SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 06
SHT 1 OF 2
1" = 800'
08/06/2019 DJS

Drawn: 09/28/11 By: JGD From: 267-06



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

A – N53°03'36"E 82.63
B – S74°24'39"E 208.55
C – S72°45'40"E 127.28
D – S54°04'05"E 109.86
E – S54°25'56"E 195.74
F – S63°18'42"E 72.56
G – S52°35'43"E 41.11
H – S45°38'51"E 84.41

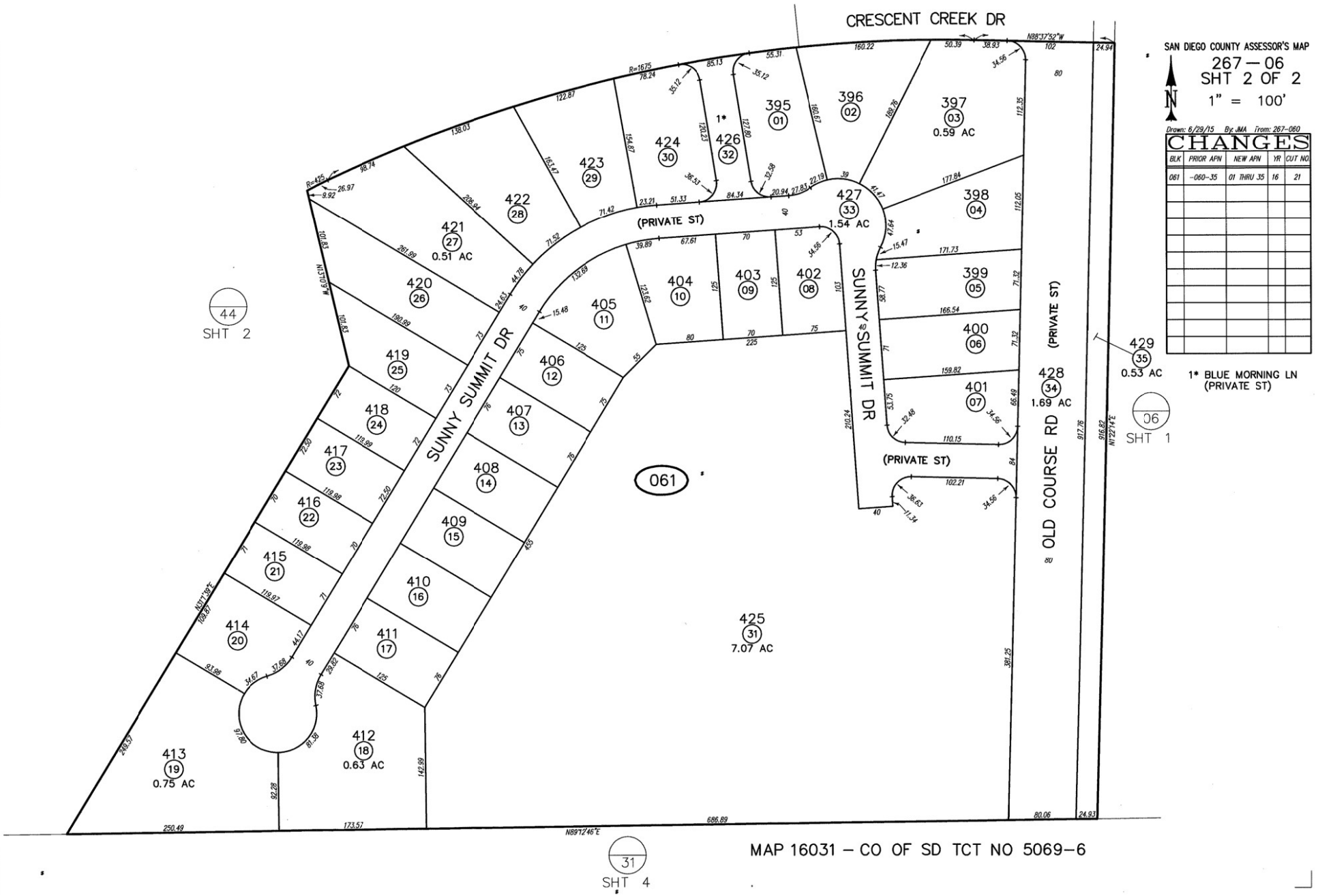


DETAIL "A"
1" = 400'

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO
060	01	02 & 03	61	726
	03	04 THRU 07	78	1053
	03	(1976 & 77 ONLY) 08 & 10	78	4014 CANC
	07	09 & 10		
	06 & 09	11 THRU 14	92	1227 CANC
	11 THRU 14	15 & 16	94	2021
	02	17 & 18	00	1782 CC
	04 & 16	19 THRU 22	01	1186
	20	23 & POR PG 18	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	-191-06	03	4
	22	POR PG 19 SHT 1	03	112
	30 & 31	34 & 35	03	1989
	5, 21 & 34	SAME & B/L CHG	06	5626
	24	SAME & ST OP	07	4643
	21	36 & POR PG 39	07	118
	24	37 & 38	07	1636
	05, 34, & 36	40, 41, 42 & PG 42	08	23
	27, 28, 29 & 42	43, 44, 45 & PG 43	08	83
	10	PG 43	08	10005
	41, 43, 44 & 45	46, 47 & PG 44	09	39
	38, 40, 46 & 47	SAME & B/L CHG	12	5549
	35	PG 06 SHT 2	16	21
	40, 46 & 47	48, 49, 50 & 51	18	31
	38	SAME & OP SP	20	5532

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



SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 06
SHT 2 OF 2
1" = 100'

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

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO
061	-060-35	01 THRU 35	16	21

1* BLUE MORNING LN (PRIVATE ST)

MAP 16031 – CO OF SD TCT NO 5069–6

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.

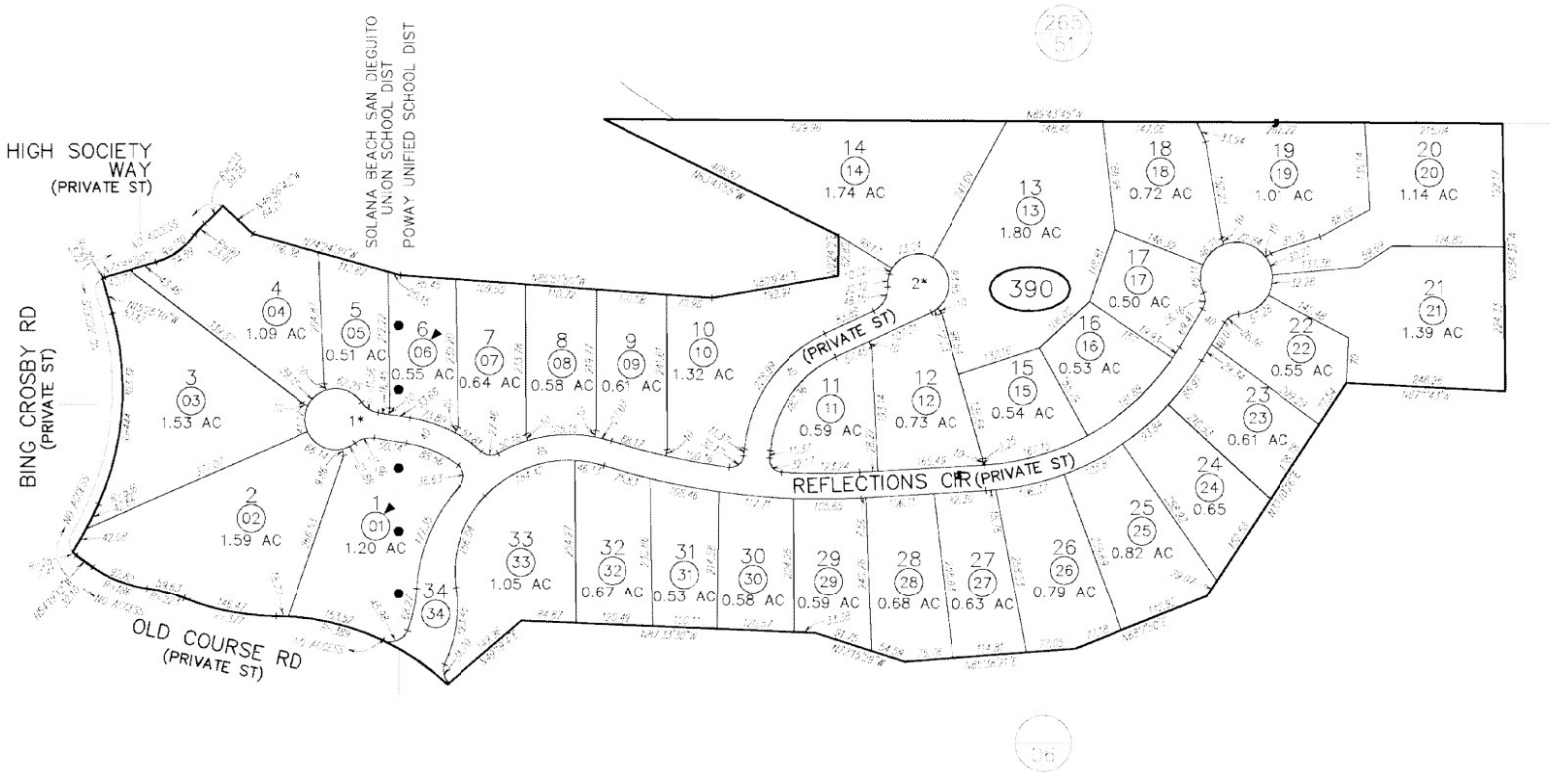
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 39
N
1" = 200'

CHANGES

BK	PRIOR APN	NEW APN	YR	DOT NO
190		1 THRU 34	02	118

1* CITY LIGHTS WAY (PRIVATE ST)
2* OUTLOOK POINT DR



MAP 15365 — CO OF SD TCT NO 5069—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.

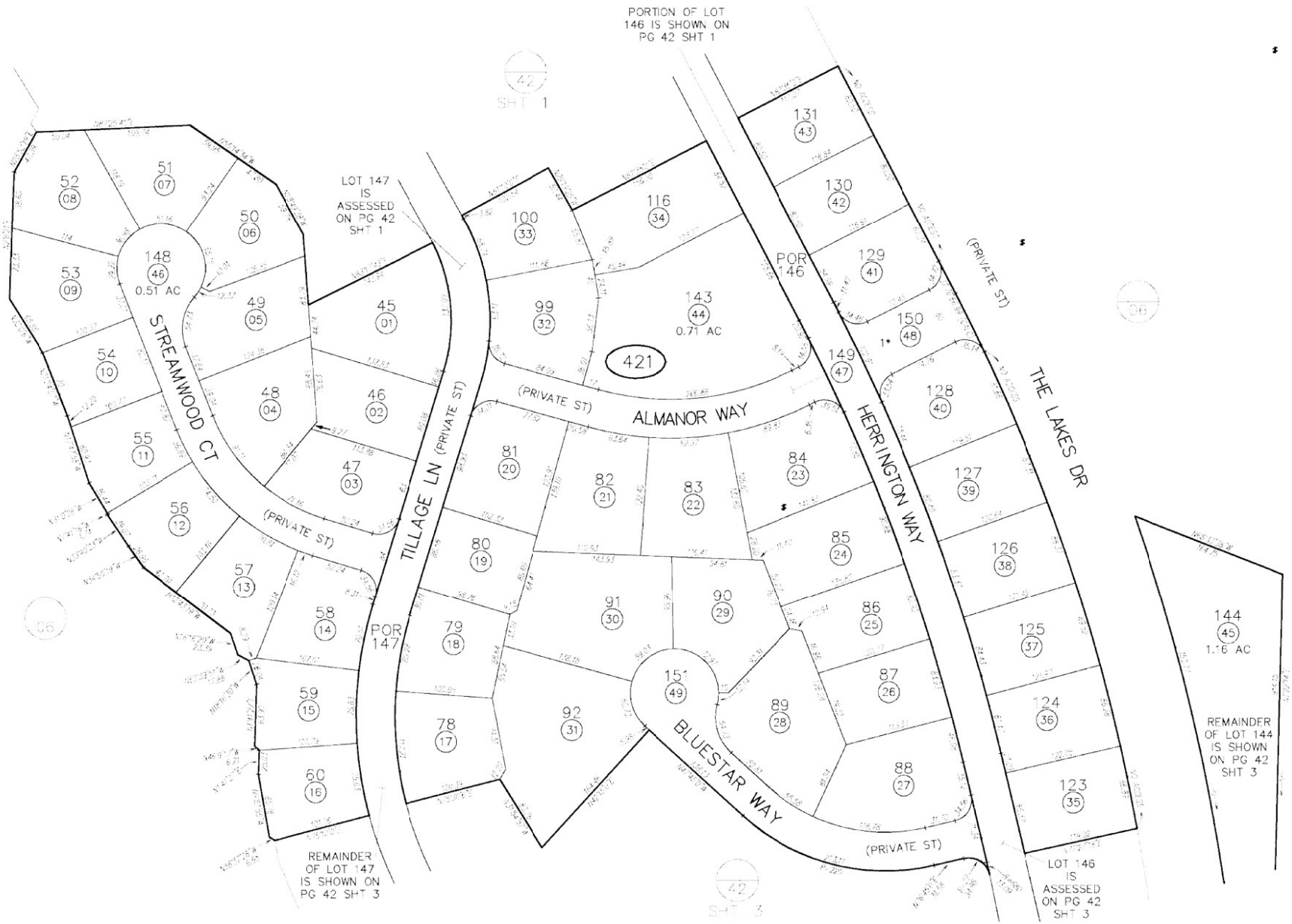
SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 42
, SHT 1 OF 3
1" = 100'
5/17/2011 CS
Drawn: 05/22/07 By: DEP From: 267-060

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
420		1 THRU 37	08	23



MAP 15523 — CO OF SD TCT NO 5069-2



SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 42
SHT 2 OF 3
N
1" = 100'

CHANGES

BK	PRIOR APN	NEW APN	YR	DOT NO
421		* THRU 49	08	23

1* PRIVATE ST

MAP 15523 – CO OF SD TCT NO 5069–2

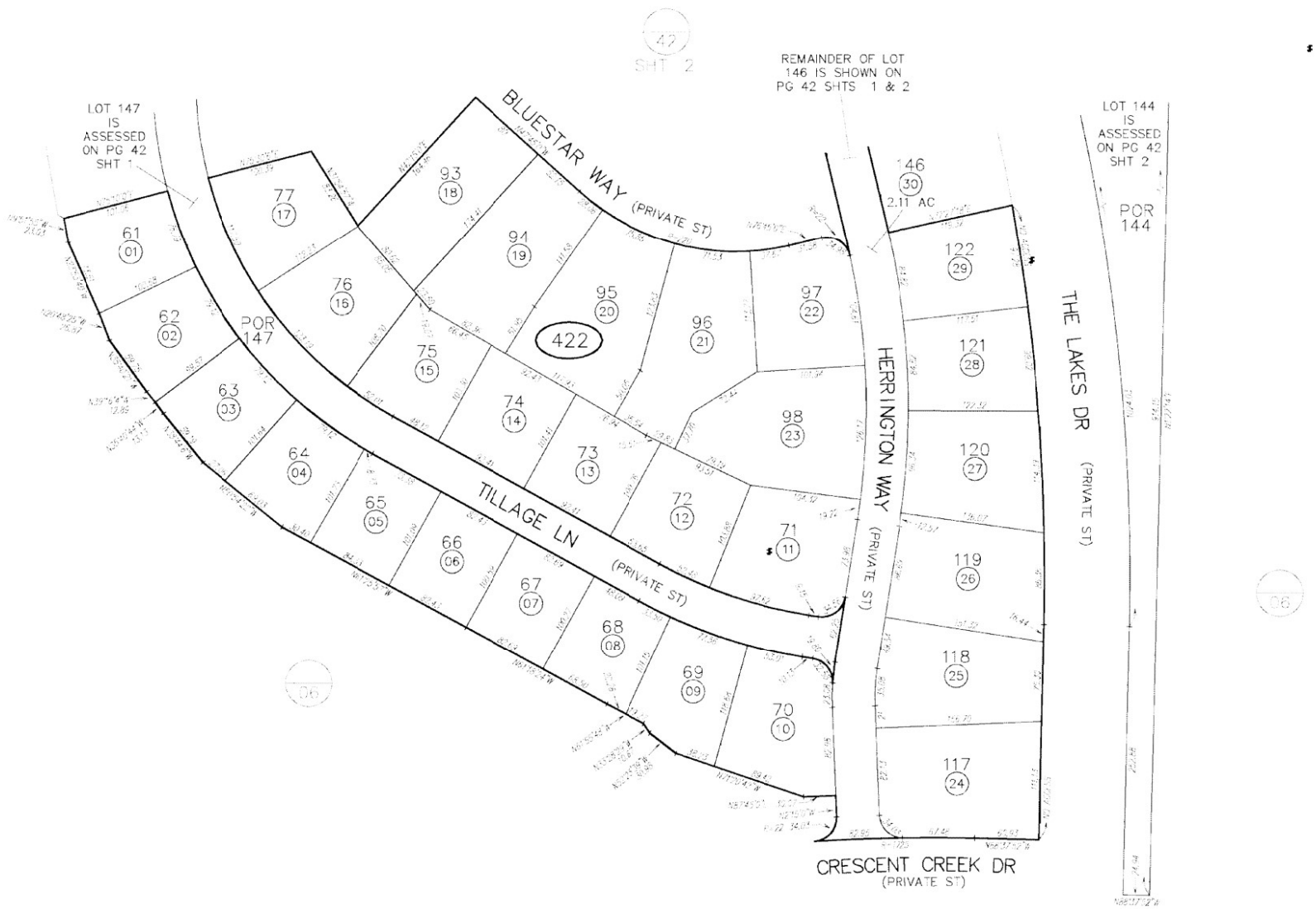
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SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 42
SHT 3 OF 3
N
1" = 100'

CHANGES

BK	PRIOR APN	NEW APN	YR	DOT NO
422		* APN 30	08	21



MAP 15523 — CO OF SD TCT NO 5069-2

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.

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

N

CHANGES

BK	PAGE	MAP	PARCEL	FROM PCL NO.
430		1990	12	ET

1* OPEN SPACE



MAP 15583 – CO OF SD TCT NO 5069–3

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.



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

CHANGES

BK	PRIOR APN	NEW APN	MP	LOT NO
4.0		1 PARS SP	108	83

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

MAP 15583 – CO OF SD TCT NO 5069–3

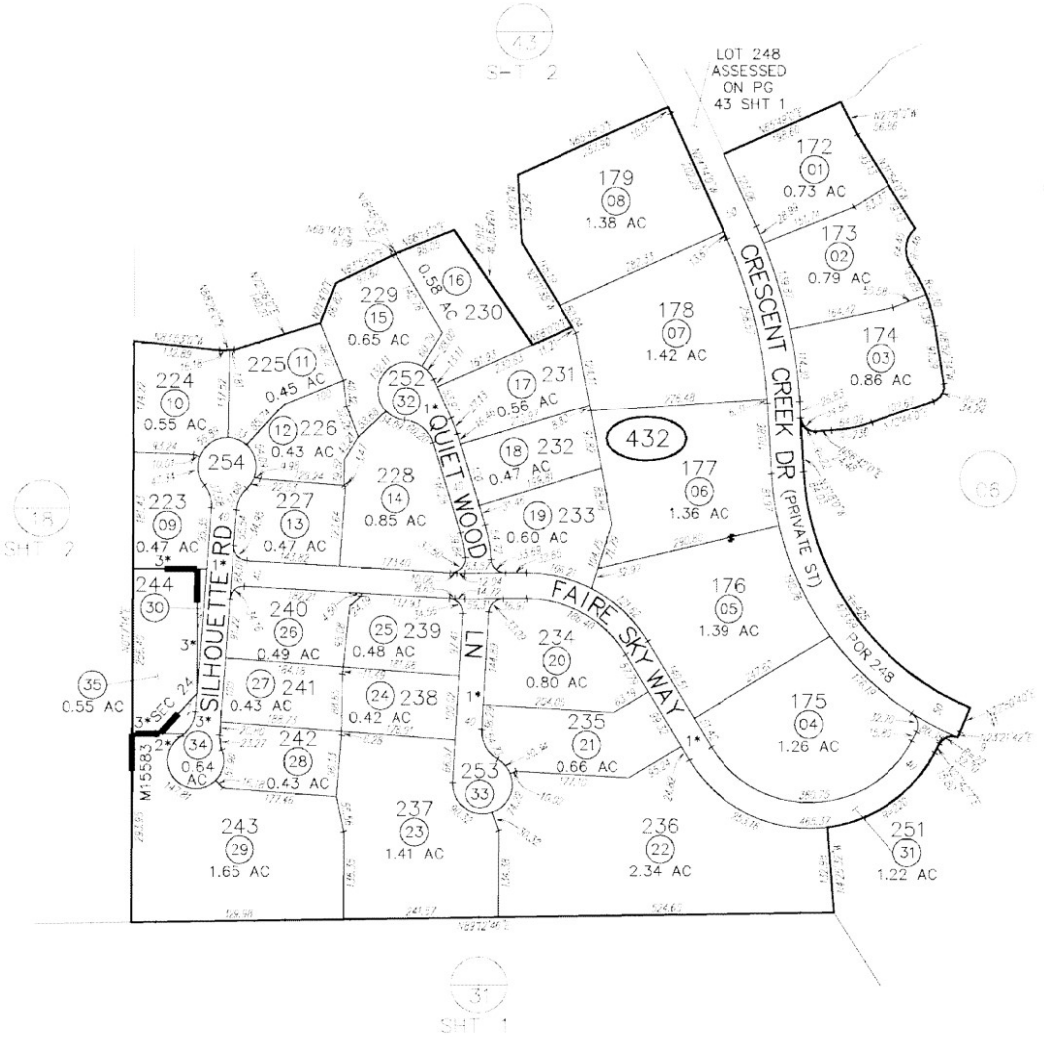
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

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

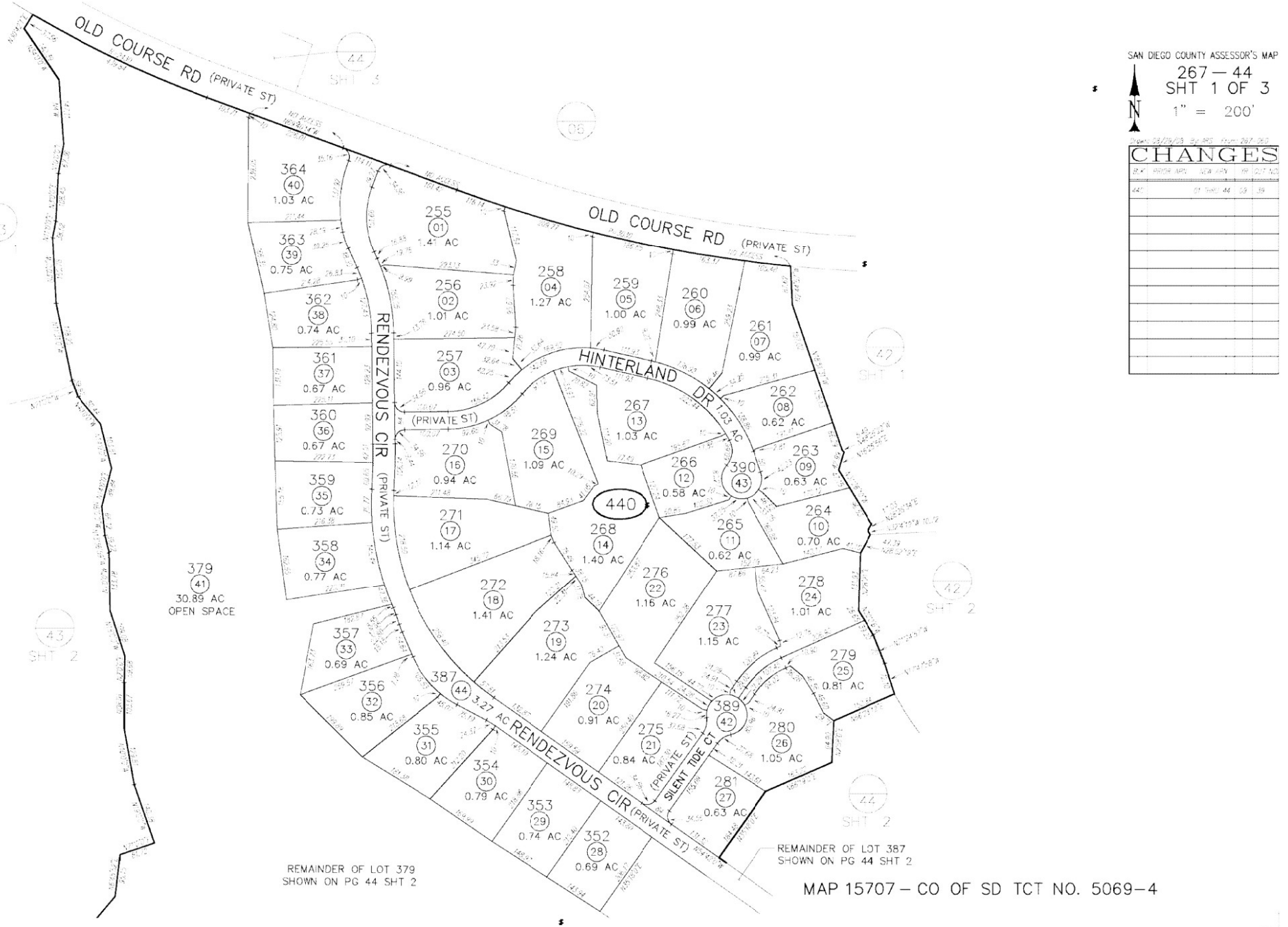
CHANGES

BK	PRIOR APN	NEW APN	MP	LOT NO
430		267-431-54	06	63
	267-431-10	35	06	12(35)

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



SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 44
SHT 1 OF 3
N
1" = 200'

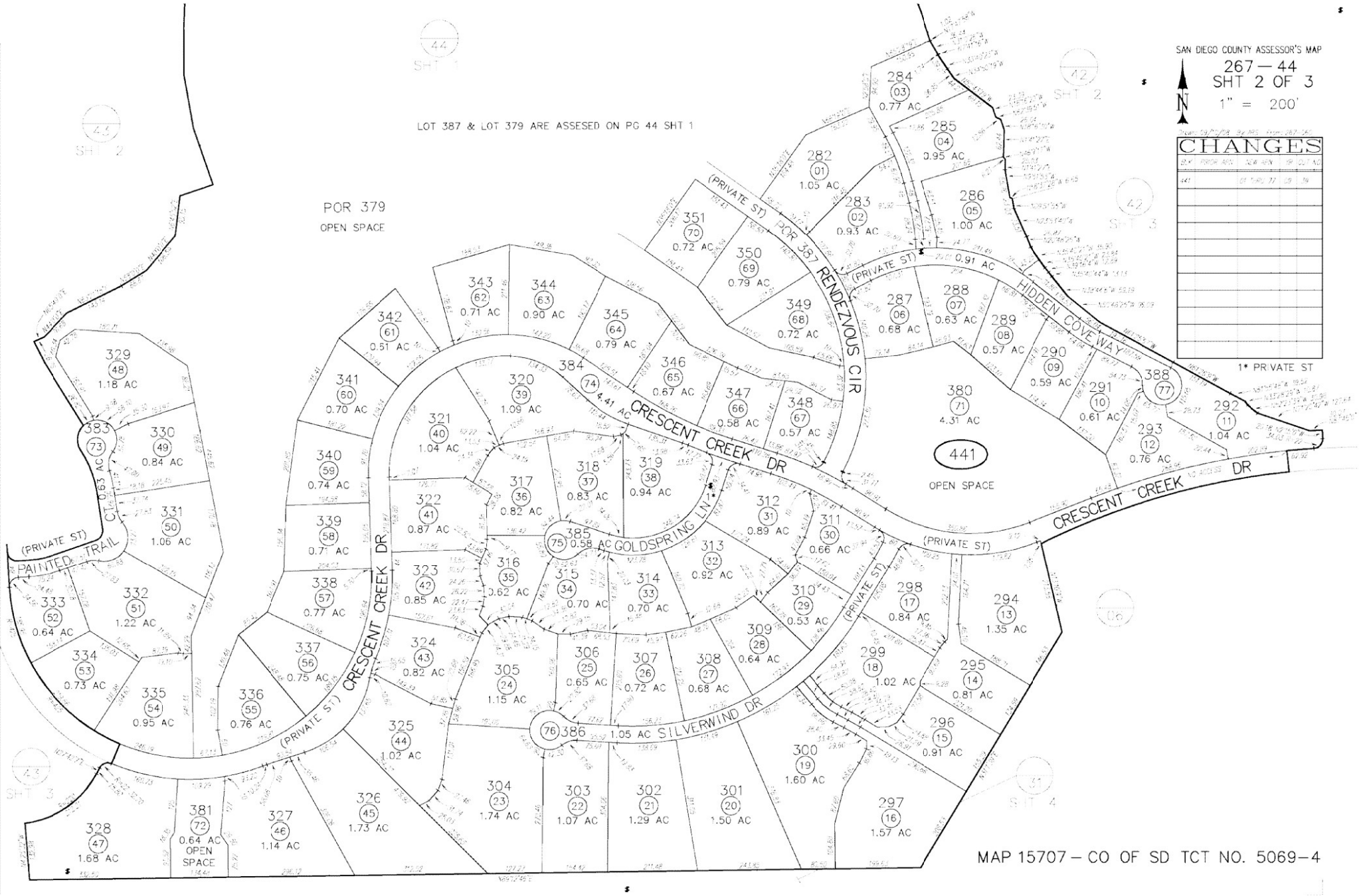
Drawn: 03/19/03 By: RPS From: 267-04

CHANGES

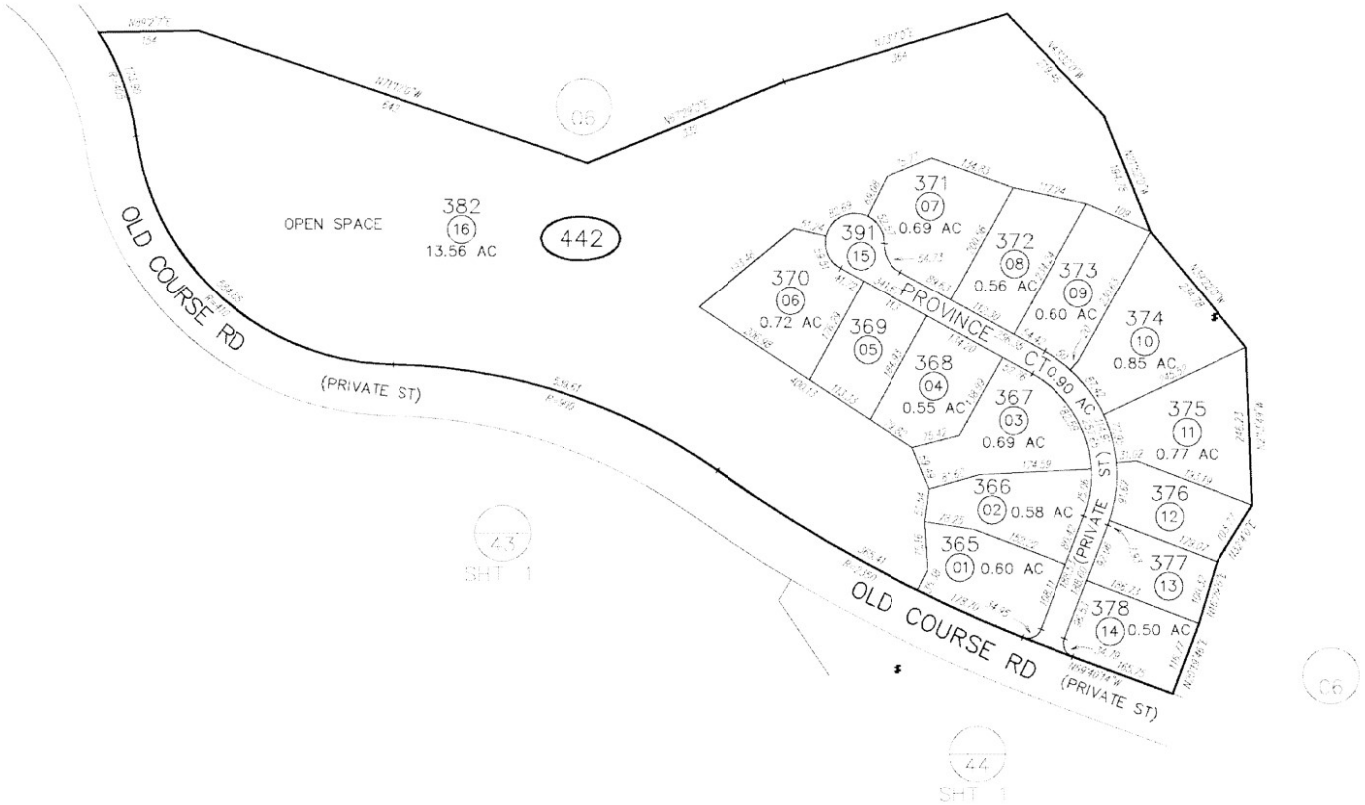
BK	PRIOR APN	NEW APN	YR	LOT NO
44		01 THRU 44	03	39

MAP 15707 – CO OF SD TCT NO. 5069–4

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.



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SAN DIEGO COUNTY ASSESSOR'S MAP

267 — 44

SHT 3 OF 3

N

1" = 200'

Drawn: 03/17/08 By: RPS Chkd: 267 (MC)

CHANGES

BK	PRIOR APN	NEW APN	YR	CGT NO
442		01 THRU 16	08	39

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.

MAP 15707 — CO OF SD TCT NO. 5069—4

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		Annual Debt Service Payment
	Principal	Interest	
9/1/2026	$160,000.00	$159,237.50	$319,237.50
9/1/2027	170,000.00	153,347.50	323,347.50
9/1/2028	175,000.00	147,087.50	322,087.50
9/1/2029	180,000.00	140,640.00	320,640.00
9/1/2030	185,000.00	133,995.00	318,995.00
9/1/2031	205,000.00	127,162.50	332,162.50
9/1/2032	215,000.00	119,615.00	334,615.00
9/1/2033	230,000.00	111,707.50	341,707.50
9/1/2034	245,000.00	103,257.50	348,257.50
9/1/2035	265,000.00	94,290.00	359,290.00
9/1/2036	280,000.00	84,567.50	364,567.50
9/1/2037	305,000.00	74,312.50	379,312.50
9/1/2038	305,000.00	63,155.00	368,155.00
9/1/2039	325,000.00	52,012.50	377,012.50
9/1/2040	340,000.00	40,140.00	380,140.00
9/1/2041	360,000.00	27,710.00	387,710.00
9/1/2042	380,000.00	14,220.00	394,220.00
Total	**$4,325,000.00**	**$1,646,457.50**	**$5,971,457.50**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

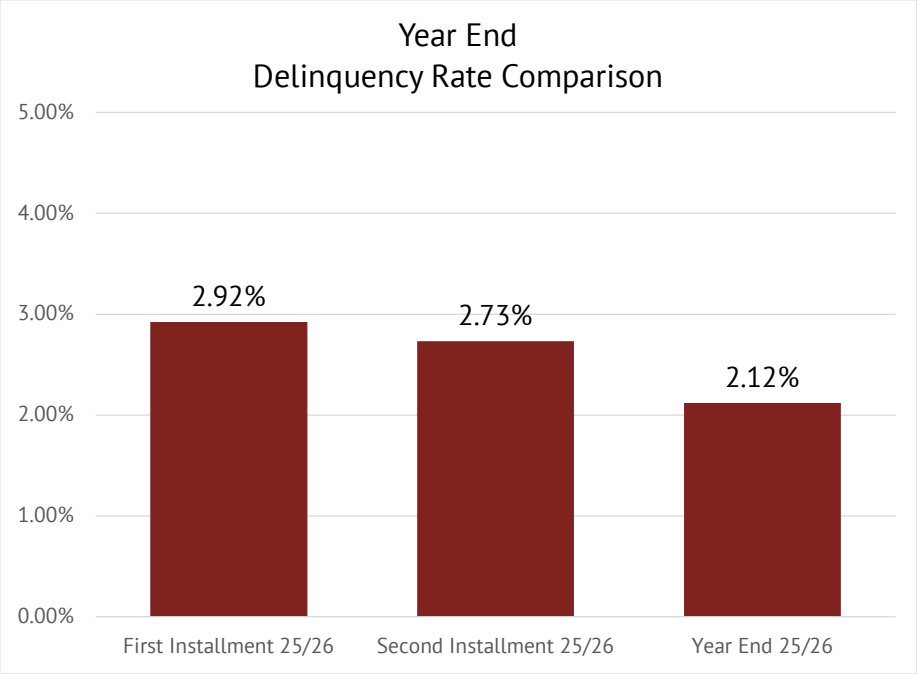
Year End Report for Fiscal Year 2025/2026

Poway Unified School District Community Facilities District No. 13

Summary

Year End

Total Taxes Due June 30, 2026	**$1,723,043.14**
Amount Paid	**$1,686,481.41**
Amount Remaining to be Collected	**$36,561.73**
Number of Parcels Delinquent	**11**
Delinquency Rate	**2.12%**



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 delinquences do not create a draw on the Reserve Fund that would bring it below the Reserve Requirement.

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2025/2026

Poway Unified School District Community Facilities District No. 13

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent [1]	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
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%	0.00	0.00%
2025/2026	1,723,043.14	11	1,686,481.41	36,561.73	2.12%	36,561.73	2.12%

[1] Information not provided by previous administrator for Fiscal Year 2021/2022.

Historical Delinquency Rate

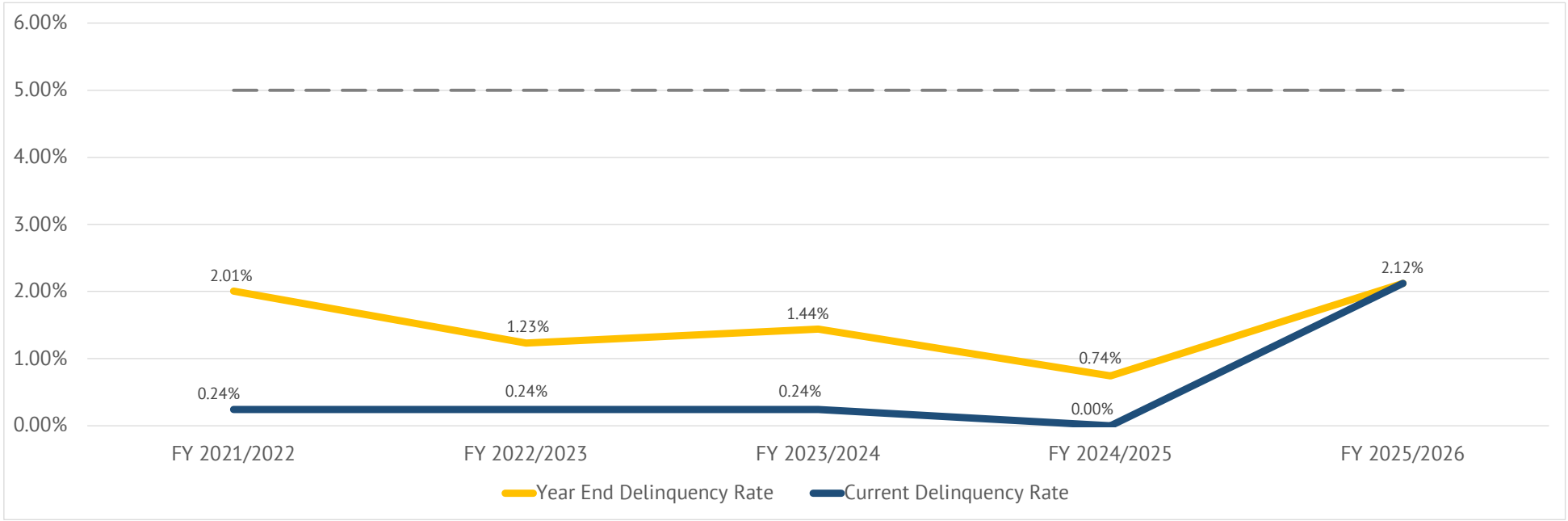


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Funding Report - Detail

Fund: CFD No. 13

Subfund: 7150949A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$158,194.79	$6,442,586.47	$25,267.01	($5,017,080.06)	($2,613.47)	$1,606,354.74			BEGINNING BALANCE
07-01-2025	$5,182.55					$1,611,537.29		Interest	Interest Earnings
07-21-2025		$15,421.90				$1,626,959.19		Deposit	Special Tax Deposit
08-01-2025	$5,431.44					$1,632,390.63		Interest	Interest Earnings
08-13-2025		$2,631.00				$1,635,021.63		Deposit	Special Tax Deposit
09-02-2025	$5,488.66					$1,640,510.29		Interest	Interest Earnings
09-02-2025				($82,285.00)		$1,558,225.29		Transfer Out	Transfer To 7150949B Interest Account
09-02-2025				($145,000.00)		$1,413,225.29		Transfer Out	Transfer To 7150949C Principal Account
09-04-2025				($1,413,225.29)		$0.00		Transfer Out	Transfer To 7150898A Available Special Tax Fund CFD No. 13
09-17-2025		$2,666.40				$2,666.40		Deposit	Special Tax Deposit
10-01-2025	$486.80					$3,153.20		Interest	Interest Earnings
10-08-2025		$1,725.21				$4,878.41		Deposit	Special Tax Deposit
11-03-2025	$14.37					$4,892.78		Interest	Interest Earnings
11-17-2025			$21,986.20			$26,878.98		Transfer In	Transfer From 7150940S Surplus Fund
11-19-2025		$175,521.71				$202,400.69		Deposit	Special Tax Deposit
12-01-2025	$251.92					$202,652.61		Interest	Interest Earnings
12-16-2025		$224,151.42				$426,804.03		Deposit	Special Tax Deposit
01-02-2026	$929.84					$427,733.87		Interest	Interest Earnings
01-12-2026				($41,183.82)		$386,550.05		Transfer Out	Transfer To 7150949I Adminstrative Expense Fund
01-21-2026		$521,988.84				$908,538.89		Deposit	Special Tax Deposit
02-02-2026	$1,662.62					$910,201.51		Interest	Interest Earnings
02-24-2026		$61,853.46				$972,054.97		Deposit	Special Tax Deposit
02-27-2026				($79,618.75)		$892,436.22		Transfer Out	Transfer To 7150949B Interest Account
03-02-2026	$2,323.80					$894,760.02		Interest	Interest Earnings
03-18-2026		$44,519.42				$939,279.44		Deposit	Special Tax Deposit
04-01-2026	$2,552.24					$941,831.68		Interest	Interest Earnings
04-22-2026		$599,818.79				$1,541,650.47		Deposit	Special Tax Deposit
05-01-2026	$3,022.05					$1,544,672.52		Interest	Interest Earnings
05-13-2026		$65,502.57				$1,610,175.09		Deposit	Special Tax Deposit
06-01-2026	$4,366.48					$1,614,541.57		Interest	Interest Earnings
06-24-2026		$6,497.73				$1,621,039.30		Deposit	Special Tax Deposit
	$31,712.77	$1,722,298.45	$21,986.20	($1,761,312.86)	$0.00	$14,684.56			DATE RANGE BALANCE
Subfund Total	**$189,907.56**	**$8,164,884.92**	**$47,253.21**	**($6,778,392.92)**	**($2,613.47)**	**$1,621,039.30**	**Total for 7150949A - Special Tax Fund**		

Subfund: 7150949B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$157.79	$0.00	$501,942.91	$0.00	($502,100.42)	$0.28			BEGINNING BALANCE
09-02-2025					($82,285.00)	($82,284.72)	Cede & Company	Debt Service Interest	Debt Service Interest
09-02-2025			$82,285.00			$0.28		Transfer In	Transfer From 7150949A Special Tax Fund
02-27-2026			$79,618.75			$79,619.03		Transfer In	Transfer From 7150949A Special Tax Fund
03-02-2026					($79,618.75)	$0.28	Cede & Company	Debt Service Interest	Debt Service Interest
03-02-2026	$14.41					$14.69		Interest	Interest Earnings
04-01-2026	$7.24					$21.93		Interest	Interest Earnings
05-01-2026	$0.06					$21.99		Interest	Interest Earnings
06-01-2026	$0.06					$22.05		Interest	Interest Earnings
	$21.77	$0.00	$161,903.75	$0.00	($161,903.75)	$21.77			DATE RANGE BALANCE
Subfund Total	**$179.56**	**$0.00**	**$663,846.66**	**$0.00**	**($664,004.17)**	**$22.05**	**Total for 7150949B - Interest Account**		

Subfund: 7150949C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$0.00	$345,000.00	$0.00	($345,000.00)	$0.00			BEGINNING BALANCE
09-02-2025					($145,000.00)	($145,000.00)	Cede & Company	Debt Service Principal	Debt Service Principal
09-02-2025			$145,000.00			$0.00		Transfer In	Transfer From 7150949A Special Tax Fund
	$0.00	$0.00	$145,000.00	$0.00	($145,000.00)	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$0.00**	**$490,000.00**	**$0.00**	**($490,000.00)**	**$0.00**	**Total for 7150949C - Principal Account**		

Subfund: 7150949I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$12,531.34	$111,280.42	$118,778.96	$0.00	($141,183.33)	$101,407.39			BEGINNING BALANCE
07-01-2025	$328.15					$101,735.54		Interest	Interest Earnings
07-17-2025					($1,000.00)	$100,735.54	Zions First National	Professional Services	Req. No. 949I-2526-0001 Annual Admin Fee June 2025 - May 2026 Invoice No. 13221
08-01-2025	$340.10					$101,075.64		Interest	Interest Earnings
09-02-2025	$339.52					$101,415.16		Interest	Interest Earnings
10-01-2025	$324.38					$101,739.54		Interest	Interest Earnings
11-03-2025	$325.78					$102,065.32		Interest	Interest Earnings
12-01-2025	$302.54					$102,367.86		Interest	Interest Earnings
01-02-2026	$300.66					$102,668.52		Interest	Interest Earnings
01-12-2026			$41,183.82			$143,852.34		Transfer In	Transfer From 7150949A Special Tax Fund
02-02-2026	$366.65					$144,218.99		Interest	Interest Earnings
03-02-2026	$366.04					$144,585.03		Interest	Interest Earnings
04-01-2026	$403.38					$144,988.41		Interest	Interest Earnings
04-16-2026					($659.00)	$144,329.41	Zions First National	Professional Services	Req949I-2526-0002 Annual Admin Fee March 2026 - February 2027 Inv13988
04-16-2026					($1,950.00)	$142,379.41	Zions First National	Professional Services	Req949I-2526-0003 Annual Admin Fee March 2026 - February 2027 Inv13997
04-22-2026					($33,000.00)	$109,379.41	Poway Unified School District	Professional Services	Req#949I-2526-0004 Inv#25/26 Reimburse dtd 04-15-26-Planning General Fund
05-01-2026	$360.14					$109,739.55		Interest	Interest Earnings
06-01-2026	$302.34					$110,041.89		Interest	Interest Earnings
	$4,059.68	$0.00	$41,183.82	$0.00	($36,609.00)	$8,634.50			DATE RANGE BALANCE
Subfund Total	**$16,591.02**	**$111,280.42**	**$159,962.78**	**$0.00**	**($177,792.33)**	**$110,041.89**	**Total for 7150949I - Administrative Expense Fund**		

Subfund: 7150949P - Purchase Transfer Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$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
07-01-2025	$53.37	$405.56	$0.03	$0.00	$0.00	$458.96			BEGINNING BALANCE
07-01-2025	$1.49					$460.45		Interest	Interest Earnings
08-01-2025	$1.55					$462.00		Interest	Interest Earnings
09-02-2025	$1.55					$463.55		Interest	Interest Earnings
10-01-2025	$1.48					$465.03		Interest	Interest Earnings
11-03-2025	$1.49					$466.52		Interest	Interest Earnings
12-01-2025	$1.38					$467.90		Interest	Interest Earnings
01-02-2026	$1.37					$469.27		Interest	Interest Earnings
02-02-2026	$1.33					$470.60		Interest	Interest Earnings
03-02-2026	$1.19					$471.79		Interest	Interest Earnings
04-01-2026	$1.32					$473.11		Interest	Interest Earnings

Subfund: 7150949R - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
05-01-2026	$1.27					$474.38		Interest	Interest Earnings
06-01-2026	$1.31					$475.69		Interest	Interest Earnings
	$16.73	$0.00	$0.00	$0.00	$0.00	$16.73			DATE RANGE BALANCE
Subfund Total	**$70.10**	**$405.56**	**$0.03**	**$0.00**	**$0.00**	**$475.69**	**Total for 7150949R - Redemption Fund**		
Fund Total	**$206,748.24**	**$17,640,032.60**	**$1,361,062.68**	**($16,141,854.62)**	**($1,334,409.97)**	**$1,731,578.93**	**Total for CFD No. 13**		
Grand Total	**$206,748.24**	**$17,640,032.60**	**$1,361,062.68**	**($16,141,854.62)**	**($1,334,409.97)**	**$1,731,578.93**	**Grand Total for Selected Funds/SubFunds**		

Exhibit G

Annual Special Tax Roll for Fiscal Year 2026/2027

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2026/2027 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	$4,909.98	$4,909.98
16031	396	267-061-02-00	$4,909.98	$4,909.98
16031	397	267-061-03-00	$4,909.98	$4,909.98
16031	398	267-061-04-00	$4,909.98	$4,909.98
16031	399	267-061-05-00	$4,909.98	$4,909.98
16031	400	267-061-06-00	$4,909.98	$4,909.98
16031	401	267-061-07-00	$4,909.98	$4,909.98
16031	402	267-061-08-00	$4,909.98	$4,909.98
16031	403	267-061-09-00	$4,909.98	$4,909.98
16031	404	267-061-10-00	$4,909.98	$4,909.98
16031	405	267-061-11-00	$4,909.98	$4,909.98
16031	406	267-061-12-00	$4,909.98	$4,909.98
16031	407	267-061-13-00	$4,909.98	$4,909.98
16031	408	267-061-14-00	$4,909.98	$4,909.98
16031	409	267-061-15-00	$4,909.98	$4,909.98
16031	410	267-061-16-00	$4,909.98	$4,909.98
16031	411	267-061-17-00	$4,909.98	$4,909.98
16031	412	267-061-18-00	$4,909.98	$4,909.98
16031	413	267-061-19-00	$4,909.98	$4,909.98
16031	414	267-061-20-00	$4,909.98	$4,909.98
16031	415	267-061-21-00	$4,909.98	$4,909.98
16031	416	267-061-22-00	$4,909.98	$4,909.98
16031	417	267-061-23-00	$4,909.98	$4,909.98
16031	418	267-061-24-00	$4,909.98	$4,909.98
16031	419	267-061-25-00	$4,909.98	$4,909.98
16031	420	267-061-26-00	$4,909.98	$4,909.98
16031	421	267-061-27-00	$4,909.98	$4,909.98
16031	422	267-061-28-00	$4,909.98	$4,909.98
16031	423	267-061-29-00	$4,909.98	$4,909.98
16031	424	267-061-30-00	$4,909.98	$4,909.98
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	$3,293.08	$3,293.08
15365	7	267-390-07-00	$4,207.82	$4,207.82
15365	8	267-390-08-00	$4,711.00	$4,711.00

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15365	9	267-390-09-00	$3,293.08	$3,293.08
15365	10	267-390-10-00	$3,293.08	$3,293.08
15365	11	267-390-11-00	$3,300.34	$3,300.34
15365	12	267-390-12-00	$4,721.30	$4,721.30
15365	13	267-390-13-00	$4,207.82	$4,207.82
15365	14	267-390-14-00	$3,293.08	$3,293.08
15365	15	267-390-15-00	$3,300.34	$3,300.34
15365	16	267-390-16-00	$3,300.34	$3,300.34
15365	17	267-390-17-00	$3,300.34	$3,300.34
15365	18	267-390-18-00	$4,721.30	$4,721.30
15365	19	267-390-19-00	$4,217.06	$4,217.06
15365	20	267-390-20-00	$4,721.30	$4,721.30
15365	21	267-390-21-00	$3,300.34	$3,300.34
15365	22	267-390-22-00	$3,300.34	$3,300.34
15365	23	267-390-23-00	$3,300.34	$3,300.34
15365	24	267-390-24-00	$4,721.30	$4,721.30
15365	25	267-390-25-00	$3,300.34	$3,300.34
15365	26	267-390-26-00	$4,217.06	$4,217.06
15365	27	267-390-27-00	$3,300.34	$3,300.34
15365	28	267-390-28-00	$3,300.34	$3,300.34
15365	29	267-390-29-00	$4,207.82	$4,207.82
15365	30	267-390-30-00	$3,293.08	$3,293.08
15365	31	267-390-31-00	$3,293.08	$3,293.08
15365	32	267-390-32-00	$4,711.00	$4,711.00
15365	33	267-390-33-00	$4,207.82	$4,207.82
15365	34	267-390-34-00	$0.00	$0.00
15523	35	267-420-01-00	$4,243.26	$4,243.26
15523	36	267-420-02-00	$3,637.08	$3,637.08
15523	37	267-420-03-00	$3,637.08	$3,637.08
15523	38	267-420-04-00	$3,637.08	$3,637.08
15523	39	267-420-05-00	$3,637.08	$3,637.08
15523	40	267-420-06-00	$3,637.08	$3,637.08
15523	41	267-420-07-00	$3,637.08	$3,637.08
15523	42	267-420-08-00	$3,637.08	$3,637.08
15523	43	267-420-09-00	$3,637.08	$3,637.08
15523	44	267-420-10-00	$3,597.16	$3,597.16
15523	101	267-420-11-00	$3,637.08	$3,637.08
15523	102	267-420-12-00	$3,637.08	$3,637.08
15523	103	267-420-13-00	$3,637.08	$3,637.08
15523	104	267-420-14-00	$4,243.28	$4,243.28
15523	105	267-420-15-00	$3,637.08	$3,637.08
15523	106	267-420-16-00	$4,243.28	$4,243.28

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15523	107	267-420-17-00	$3,536.04	$3,536.04
15523	108	267-420-18-00	$3,536.04	$3,536.04
15523	109	267-420-19-00	$3,536.04	$3,536.04
15523	110	267-420-20-00	$3,536.04	$3,536.04
15523	111	267-420-21-00	$0.00	$0.00
15523	112	267-420-22-00	$3,300.34	$3,300.34
15523	113	267-420-23-00	$3,850.42	$3,850.42
15523	114	267-420-24-00	$3,850.42	$3,850.42
15523	115	267-420-25-00	$3,300.34	$3,300.34
15523	132	267-420-26-00	$3,850.42	$3,850.42
15523	133	267-420-27-00	$4,217.06	$4,217.06
15523	134	267-420-28-00	$3,300.34	$3,300.34
15523	135	267-420-29-00	$3,300.34	$3,300.34
15523	136	267-420-30-00	$4,217.06	$4,217.06
15523	137	267-420-31-00	$3,536.04	$3,536.04
15523	138	267-420-32-00	$3,300.34	$3,300.34
15523	139	267-420-33-00	$3,300.34	$3,300.34
15523	140	267-420-34-00	$3,536.04	$3,536.04
15523	141	267-420-35-00	$3,850.42	$3,850.42
15523	142	267-420-36-00	$4,217.06	$4,217.06
15523	147	267-420-37-00	$0.00	$0.00
15523	45	267-421-01-00	$3,597.16	$3,597.16
15523	46	267-421-02-00	$3,597.16	$3,597.16
15523	47	267-421-03-00	$3,637.08	$3,637.08
15523	48	267-421-04-00	$3,637.08	$3,637.08
15523	49	267-421-05-00	$3,637.08	$3,637.08
15523	50	267-421-06-00	$3,637.08	$3,637.08
15523	51	267-421-07-00	$3,637.08	$3,637.08
15523	52	267-421-08-00	$3,637.08	$3,637.08
15523	53	267-421-09-00	$3,637.08	$3,637.08
15523	54	267-421-10-00	$3,637.08	$3,637.08
15523	55	267-421-11-00	$3,637.08	$3,637.08
15523	56	267-421-12-00	$3,637.08	$3,637.08
15523	57	267-421-13-00	$3,637.08	$3,637.08
15523	58	267-421-14-00	$3,637.08	$3,637.08
15523	59	267-421-15-00	$3,637.08	$3,637.08
15523	60	267-421-16-00	$3,637.08	$3,637.08
15523	78	267-421-17-00	$3,637.08	$3,637.08
15523	79	267-421-18-00	$3,637.08	$3,637.08
15523	80	267-421-19-00	$3,637.08	$3,637.08
15523	81	267-421-20-00	$3,637.08	$3,637.08
15523	82	267-421-21-00	$3,637.08	$3,637.08

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15523	83	267-421-22-00	$3,637.08	$3,637.08
15523	84	267-421-23-00	$3,300.34	$3,300.34
15523	85	267-421-24-00	$3,300.34	$3,300.34
15523	86	267-421-25-00	$3,300.34	$3,300.34
15523	87	267-421-26-00	$3,300.34	$3,300.34
15523	88	267-421-27-00	$3,300.34	$3,300.34
15523	89	267-421-28-00	$3,597.16	$3,597.16
15523	90	267-421-29-00	$3,597.16	$3,597.16
15523	91	267-421-30-00	$3,597.16	$3,597.16
15523	92	267-421-31-00	$3,597.16	$3,597.16
15523	99	267-421-32-00	$3,637.08	$3,637.08
15523	100	267-421-33-00	$3,637.08	$3,637.08
15523	116	267-421-34-00	$4,125.38	$4,125.38
15523	123	267-421-35-00	$3,300.34	$3,300.34
15523	124	267-421-36-00	$3,300.34	$3,300.34
15523	125	267-421-37-00	$3,300.34	$3,300.34
15523	126	267-421-38-00	$3,300.34	$3,300.34
15523	127	267-421-39-00	$3,300.34	$3,300.34
15523	128	267-421-40-00	$3,300.34	$3,300.34
15523	129	267-421-41-00	$3,536.04	$3,536.04
15523	130	267-421-42-00	$3,536.04	$3,536.04
15523	131	267-421-43-00	$3,536.04	$3,536.04
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	$3,637.08	$3,637.08
15523	62	267-422-02-00	$3,637.08	$3,637.08
15523	63	267-422-03-00	$3,637.08	$3,637.08
15523	64	267-422-04-00	$3,637.08	$3,637.08
15523	65	267-422-05-00	$3,637.08	$3,637.08
15523	66	267-422-06-00	$3,637.08	$3,637.08
15523	67	267-422-07-00	$3,637.08	$3,637.08
15523	68	267-422-08-00	$3,637.08	$3,637.08
15523	69	267-422-09-00	$3,637.08	$3,637.08
15523	70	267-422-10-00	$3,637.08	$3,637.08
15523	71	267-422-11-00	$3,637.08	$3,637.08
15523	72	267-422-12-00	$3,637.08	$3,637.08
15523	73	267-422-13-00	$3,637.08	$3,637.08
15523	74	267-422-14-00	$3,637.08	$3,637.08

Poway Unified School District
Community Facilities District No. 13
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15523	75	267-422-15-00	$3,637.08	$3,637.08
15523	76	267-422-16-00	$3,637.08	$3,637.08
15523	77	267-422-17-00	$3,637.08	$3,637.08
15523	93	267-422-18-00	$3,597.16	$3,597.16
15523	94	267-422-19-00	$3,597.16	$3,597.16
15523	95	267-422-20-00	$3,597.16	$3,597.16
15523	96	267-422-21-00	$3,597.16	$3,597.16
15523	97	267-422-22-00	$3,597.16	$3,597.16
15523	98	267-422-23-00	$3,597.16	$3,597.16
15523	117	267-422-24-00	$3,597.16	$3,597.16
15523	118	267-422-25-00	$3,597.16	$3,597.16
15523	119	267-422-26-00	$3,597.16	$3,597.16
15523	120	267-422-27-00	$3,597.16	$3,597.16
15523	121	267-422-28-00	$3,597.16	$3,597.16
15523	122	267-422-29-00	$3,597.16	$3,597.16
15523	146	267-422-30-00	$0.00	$0.00
15583	152	267-430-01-00	$5,077.94	$5,077.94
15583	153	267-430-02-00	$5,382.62	$5,382.62
15583	154	267-430-03-00	$5,077.94	$5,077.94
15583	155	267-430-04-00	$4,848.18	$4,848.18
15583	156	267-430-05-00	$4,573.72	$4,573.72
15583	157	267-430-06-00	$4,207.82	$4,207.82
15583	158	267-430-07-00	$4,573.72	$4,573.72
15583	159	267-430-08-00	$4,583.78	$4,583.78
15583	160	267-430-09-00	$4,858.84	$4,858.84
15583	161	267-430-10-00	$4,583.78	$4,583.78
15583	162	267-430-11-00	$4,858.84	$4,858.84
15583	190	267-430-12-00	$5,051.50	$5,051.50
15583	191	267-430-13-00	$5,077.94	$5,077.94
15583	192	267-430-14-00	$5,382.62	$5,382.62
15583	193	267-430-15-00	$5,354.58	$5,354.58
15583	194	267-430-16-00	$5,051.50	$5,051.50
15583	195	267-430-17-00	$5,051.50	$5,051.50
15583	196	267-430-18-00	$4,647.42	$4,647.42
15583	197	267-430-19-00	$3,637.08	$3,637.08
15583	198	267-430-20-00	$5,077.94	$5,077.94
15583	199	267-430-21-00	$5,382.62	$5,382.62
15583	200	267-430-22-00	$5,051.50	$5,051.50
15583	201	267-430-23-00	$5,354.58	$5,354.58
15583	218	267-430-24-00	$4,217.06	$4,217.06
15583	219	267-430-25-00	$4,858.84	$4,858.84
15583	220	267-430-26-00	$4,217.06	$4,217.06

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15583	221	267-430-27-00	$4,858.84	$4,858.84
15583	222	267-430-28-00	$4,217.06	$4,217.06
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	$4,583.78	$4,583.78
15583	164	267-431-02-00	$4,858.84	$4,858.84
15583	165	267-431-03-00	$5,051.50	$5,051.50
15583	166	267-431-04-00	$5,051.50	$5,051.50
15583	167	267-431-05-00	$5,354.58	$5,354.58
15583	168	267-431-06-00	$5,051.50	$5,051.50
15583	169	267-431-07-00	$5,382.62	$5,382.62
15583	170	267-431-08-00	$5,077.94	$5,077.94
15583	171	267-431-09-00	$5,382.62	$5,382.62
15583	180	267-431-10-00	$5,051.50	$5,051.50
15583	181	267-431-11-00	$5,354.58	$5,354.58
15583	182	267-431-12-00	$5,051.50	$5,051.50
15583	183	267-431-13-00	$5,354.58	$5,354.58
15583	184	267-431-14-00	$5,051.50	$5,051.50
15583	185	267-431-15-00	$5,354.58	$5,354.58
15583	186	267-431-16-00	$5,051.50	$5,051.50
15583	187	267-431-17-00	$5,051.50	$5,051.50
15583	188	267-431-18-00	$5,051.50	$5,051.50
15583	189	267-431-19-00	$5,354.58	$5,354.58
15583	202	267-431-20-00	$5,051.50	$5,051.50
15583	203	267-431-21-00	$5,051.50	$5,051.50
15583	204	267-431-22-00	$5,354.58	$5,354.58
15583	205	267-431-23-00	$5,354.58	$5,354.58
15583	206	267-431-24-00	$5,354.58	$5,354.58
15583	207	267-431-25-00	$5,051.50	$5,051.50
15583	208	267-431-26-00	$5,051.50	$5,051.50
15583	209	267-431-27-00	$5,051.50	$5,051.50
15583	210	267-431-28-00	$5,382.62	$5,382.62
15583	211	267-431-29-00	$5,077.94	$5,077.94
15583	212	267-431-30-00	$5,354.58	$5,354.58
15583	213	267-431-31-00	$5,051.50	$5,051.50
15583	214	267-431-32-00	$5,051.50	$5,051.50
15583	215	267-431-33-00	$5,354.58	$5,354.58
15583	216	267-431-34-00	$4,583.78	$4,583.78
15583	217	267-431-35-00	$4,858.84	$4,858.84
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	$5,382.62	$5,382.62
15583	173	267-432-02-00	$5,077.94	$5,077.94
15583	174	267-432-03-00	$5,382.62	$5,382.62
15583	175	267-432-04-00	$5,077.94	$5,077.94
15583	176	267-432-05-00	$5,382.62	$5,382.62
15583	177	267-432-06-00	$5,382.62	$5,382.62
15583	178	267-432-07-00	$5,077.94	$5,077.94
15583	179	267-432-08-00	$5,382.62	$5,382.62
15583	223	267-432-09-00	$4,243.28	$4,243.28
15583	224	267-432-10-00	$3,637.08	$3,637.08
15583	225	267-432-11-00	$4,647.42	$4,647.42
15583	226	267-432-12-00	$4,647.42	$4,647.42
15583	227	267-432-13-00	$3,637.08	$3,637.08
15583	228	267-432-14-00	$4,647.42	$4,647.42
15583	229	267-432-15-00	$3,637.08	$3,637.08
15583	230	267-432-16-00	$4,647.42	$4,647.42
15583	231	267-432-17-00	$4,647.42	$4,647.42
15583	232	267-432-18-00	$3,637.08	$3,637.08
15583	233	267-432-19-00	$4,647.42	$4,647.42
15583	234	267-432-20-00	$4,647.42	$4,647.42
15583	235	267-432-21-00	$4,647.42	$4,647.42
15583	236	267-432-22-00	$3,637.08	$3,637.08
15583	237	267-432-23-00	$4,647.42	$4,647.42
15583	238	267-432-24-00	$3,637.08	$3,637.08
15583	239	267-432-25-00	$4,647.42	$4,647.42
15583	240	267-432-26-00	$4,647.42	$4,647.42
15583	241	267-432-27-00	$3,637.08	$3,637.08
15583	242	267-432-28-00	$4,647.42	$4,647.42
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	$3,637.08	$3,637.08
15583	244	267-432-38-00	$0.00	$0.00
15707	255	267-440-01-00	$5,657.80	$5,657.80
15707	256	267-440-02-00	$5,657.80	$5,657.80
15707	257	267-440-03-00	$5,822.56	$5,822.56
15707	258	267-440-04-00	$4,610.50	$4,610.50
15707	259	267-440-05-00	$5,818.00	$5,818.00
15707	260	267-440-06-00	$5,653.34	$5,653.34
15707	261	267-440-07-00	$4,610.50	$4,610.50

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	262	267-440-08-00	$5,653.34	$5,653.34
15707	263	267-440-09-00	$5,653.34	$5,653.34
15707	264	267-440-10-00	$5,818.00	$5,818.00
15707	265	267-440-11-00	$5,818.00	$5,818.00
15707	266	267-440-12-00	$5,818.00	$5,818.00
15707	267	267-440-13-00	$5,818.00	$5,818.00
15707	268	267-440-14-00	$5,653.34	$5,653.34
15707	269	267-440-15-00	$4,610.50	$4,610.50
15707	270	267-440-16-00	$5,657.80	$5,657.80
15707	271	267-440-17-00	$5,822.56	$5,822.56
15707	272	267-440-18-00	$5,822.56	$5,822.56
15707	273	267-440-19-00	$5,822.56	$5,822.56
15707	274	267-440-20-00	$5,818.00	$5,818.00
15707	275	267-440-21-00	$5,818.00	$5,818.00
15707	276	267-440-22-00	$5,653.34	$5,653.34
15707	277	267-440-23-00	$5,818.00	$5,818.00
15707	278	267-440-24-00	$5,818.00	$5,818.00
15707	279	267-440-25-00	$5,653.34	$5,653.34
15707	280	267-440-26-00	$5,818.00	$5,818.00
15707	281	267-440-27-00	$4,610.50	$4,610.50
15707	352	267-440-28-00	$4,610.50	$4,610.50
15707	353	267-440-29-00	$5,653.34	$5,653.34
15707	354	267-440-30-00	$5,653.34	$5,653.34
15707	355	267-440-31-00	$5,657.80	$5,657.80
15707	356	267-440-32-00	$5,822.56	$5,822.56
15707	357	267-440-33-00	$5,657.80	$5,657.80
15707	358	267-440-34-00	$5,822.56	$5,822.56
15707	359	267-440-35-00	$5,822.56	$5,822.56
15707	360	267-440-36-00	$5,653.34	$5,653.34
15707	361	267-440-37-00	$5,653.34	$5,653.34
15707	362	267-440-38-00	$5,818.00	$5,818.00
15707	363	267-440-39-00	$5,818.00	$5,818.00
15707	364	267-440-40-00	$5,818.00	$5,818.00
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	$4,610.50	$4,610.50
15707	283	267-441-02-00	$5,818.00	$5,818.00
15707	284	267-441-03-00	$5,818.00	$5,818.00
15707	285	267-441-04-00	$5,653.34	$5,653.34
15707	286	267-441-05-00	$4,610.50	$4,610.50

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	287	267-441-06-00	$5,653.34	$5,653.34
15707	288	267-441-07-00	$5,818.00	$5,818.00
15707	289	267-441-08-00	$5,818.00	$5,818.00
15707	290	267-441-09-00	$5,653.34	$5,653.34
15707	291	267-441-10-00	$5,653.34	$5,653.34
15707	292	267-441-11-00	$5,653.34	$5,653.34
15707	293	267-441-12-00	$4,610.50	$4,610.50
15707	294	267-441-13-00	$5,653.34	$5,653.34
15707	295	267-441-14-00	$5,653.34	$5,653.34
15707	296	267-441-15-00	$5,818.00	$5,818.00
15707	297	267-441-16-00	$4,610.50	$4,610.50
15707	298	267-441-17-00	$5,818.00	$5,818.00
15707	299	267-441-18-00	$5,653.34	$5,653.34
15707	300	267-441-19-00	$5,818.00	$5,818.00
15707	301	267-441-20-00	$5,653.34	$5,653.34
15707	302	267-441-21-00	$5,818.00	$5,818.00
15707	303	267-441-22-00	$5,653.34	$5,653.34
15707	304	267-441-23-00	$5,653.34	$5,653.34
15707	305	267-441-24-00	$5,653.34	$5,653.34
15707	306	267-441-25-00	$5,818.00	$5,818.00
15707	307	267-441-26-00	$5,653.34	$5,653.34
15707	308	267-441-27-00	$5,818.00	$5,818.00
15707	309	267-441-28-00	$5,818.00	$5,818.00
15707	310	267-441-29-00	$5,653.34	$5,653.34
15707	311	267-441-30-00	$5,653.34	$5,653.34
15707	312	267-441-31-00	$5,818.00	$5,818.00
15707	313	267-441-32-00	$4,610.50	$4,610.50
15707	314	267-441-33-00	$5,818.00	$5,818.00
15707	315	267-441-34-00	$5,653.34	$5,653.34
15707	316	267-441-35-00	$5,818.00	$5,818.00
15707	317	267-441-36-00	$5,653.34	$5,653.34
15707	318	267-441-37-00	$5,653.34	$5,653.34
15707	319	267-441-38-00	$5,653.34	$5,653.34
15707	320	267-441-39-00	$5,818.00	$5,818.00
15707	321	267-441-40-00	$5,818.00	$5,818.00
15707	322	267-441-41-00	$5,818.00	$5,818.00
15707	323	267-441-42-00	$5,818.00	$5,818.00
15707	324	267-441-43-00	$5,818.00	$5,818.00
15707	325	267-441-44-00	$4,610.50	$4,610.50
15707	326	267-441-45-00	$5,818.00	$5,818.00
15707	327	267-441-46-00	$5,653.34	$5,653.34
15707	328	267-441-47-00	$5,818.00	$5,818.00

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	329	267-441-48-00	$4,610.50	$4,610.50
15707	330	267-441-49-00	$5,818.00	$5,818.00
15707	331	267-441-50-00	$5,653.34	$5,653.34
15707	332	267-441-51-00	$5,818.00	$5,818.00
15707	333	267-441-52-00	$5,818.00	$5,818.00
15707	334	267-441-53-00	$4,610.50	$4,610.50
15707	335	267-441-54-00	$4,610.50	$4,610.50
15707	336	267-441-55-00	$5,653.34	$5,653.34
15707	337	267-441-56-00	$5,818.00	$5,818.00
15707	338	267-441-57-00	$5,653.34	$5,653.34
15707	339	267-441-58-00	$5,653.34	$5,653.34
15707	340	267-441-59-00	$5,653.34	$5,653.34
15707	341	267-441-60-00	$5,653.34	$5,653.34
15707	342	267-441-61-00	$4,610.50	$4,610.50
15707	343	267-441-62-00	$5,818.00	$5,818.00
15707	344	267-441-63-00	$5,653.34	$5,653.34
15707	345	267-441-64-00	$4,610.50	$4,610.50
15707	346	267-441-65-00	$5,653.34	$5,653.34
15707	347	267-441-66-00	$5,818.00	$5,818.00
15707	348	267-441-67-00	$5,653.34	$5,653.34
15707	349	267-441-68-00	$4,610.50	$4,610.50
15707	350	267-441-69-00	$5,818.00	$5,818.00
15707	351	267-441-70-00	$5,818.00	$5,818.00
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	$4,647.42	$4,647.42
15707	366	267-442-02-00	$3,637.08	$3,637.08
15707	367	267-442-03-00	$4,647.42	$4,647.42
15707	368	267-442-04-00	$3,637.08	$3,637.08
15707	369	267-442-05-00	$4,647.42	$4,647.42
15707	370	267-442-06-00	$4,647.42	$4,647.42
15707	371	267-442-07-00	$3,637.08	$3,637.08
15707	372	267-442-08-00	$4,647.42	$4,647.42
15707	373	267-442-09-00	$3,637.08	$3,637.08
15707	374	267-442-10-00	$4,647.42	$4,647.42
15707	375	267-442-11-00	$3,637.08	$3,637.08
15707	376	267-442-12-00	$4,647.42	$4,647.42

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15707	377	267-442-13-00	$4,647.42	$4,647.42
15707	378	267-442-14-00	$3,637.08	$3,637.08
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	**$1,757,504.20**