



Improvement Area A of Community Facilities District No. 14 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

Table of Contents

Introduction ---------- 1

I. CFD Background ---------- 3

A. Location ---------- 3
B. Formation ---------- 3
C. Bonds ---------- 4

II. Fiscal Year 2025/2026 Special Tax Levy ---------- 6

A. Special Tax Levy ---------- 6
B. Special Tax Collections and Delinquencies ---------- 7

III. Fund and Account Activity and Balances ---------- 8

A. Fiscal Agent Accounts ---------- 8
B. Sources and Uses of Funds ---------- 9

IV. Senate Bill 165 ---------- 10

A. Authorized Facilities ---------- 10
B. 2006 Special Tax Bonds ---------- 17
C. Special Tax Refunding Bonds, Series 2015 ---------- 18
D. Special Taxes ---------- 19
E. Pooled Special Tax Accounts ---------- 20

V. Minimum Annual Special Tax Requirement ---------- 22

A. Minimum Annual Special Tax Requirement ---------- 22
B. Administrative Expense Budget ---------- 23

VI. Special Tax Classification ---------- 24

A. Developed Property ---------- 24

VII. Fiscal Year 2026/2027 Special Tax Levy ---------- 25

Exhibit A – Rate and Method of Apportionment
Exhibit B – CFD Boundary Map
Exhibit C – Assessor's Parcel Maps
Exhibit D – Special Tax Refunding Bonds, Series 2015 Debt Service Schedule
Exhibit E – Delinquent Annual Special Tax Report
Exhibit F – Summary of Transactions for Fiscal Agent Accounts
Exhibit G – Annual Special Tax Roll for Fiscal Year 2026/2027

Introduction

Improvement Area ("IA") A of Community Facilities District ("CFD") No. 14 of the Poway Unified School District (the "School District") was formed pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. IA A of CFD No. 14 is authorized under the Act to finance certain facilities (the "Authorized Facilities") as established at the time of formation.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of IA A of CFD No. 14 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 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 April 1, 2015, supplemented by the First Supplement to Bond Indenture, dated September 1, 2025, between the School District and Zion Bancorporation, National Association acting as Fiscal Agent (the "Fiscal Agent").

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of IA A of CFD No. 14 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 IA A of CFD No. 14.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of IA A of CFD No. 14 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 IA A of CFD No. 14 for Fiscal Year 2026/2027.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within IA A of CFD No. 14.

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 IA A of CFD No. 14 and the bonds issued to fund the Authorized Facilities.

A. Location

IA A of CFD No. 14 is generally located west of Interstate 15, north of Rancho Peñasquitos, and east of San Dieguito Road, situated off State Route 56 between Interstate 5 and Interstate 15, seven miles from the coast and 20 miles from downtown San Diego. IA A of CFD No. 14 lies within the area of the master-planned community known as "Del Sur" and is part of the area known as "Black Mountain Ranch." For reference, the boundary map of IA A of CFD No. 14 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 14 was formed and established by the School District on January 17, 2006, 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. 14, and a landowner election at which the qualified electors of CFD No. 14 authorized IA A of CFD No. 14 to incur bonded indebtedness in an amount not to exceed $75,000,000 and approved the levy of Annual Special Taxes.

CFD No. 14 was formed pursuant to a Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement entered into as of July 1, 1998, by and between the School District and Black Mountain Ranch L.P., as amended by First Amendment to Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement, dated February 18, 2003, by and between the School District and Black Mountain Ranch L.P., as supplemented by a Supplement to Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement, dated January 1, 2006, by and between the School District and Black Mountain Ranch L.P. Additionally, IA A of CFD No. 14 was formed pursuant to the Joint Community Facilities Agreement by and

between the School District and the City of San Diego dated December 13, 2005, and the Joint Community Facilities Agreement by and between the School District and the State of California Department of Transportation dated March 13, 2006.

The table below provides information related to the formation of IA A of CFD No. 14.

Board Actions Related to Formation of IA A of CFD No. 14

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	December 12, 2005	37-2006
Resolution to Incur Bonded Indebtedness	December 12, 2005	38-2006
Resolution of Formation	January 17, 2006	41-2006
Ordinance Levying Special Taxes	February 13, 2006	2006-01

A Notice of Special Tax Lien was recorded in the real property records of the County on February 1, 2006, on all property within IA A of CFD No. 14 as Document No. 2006-0076724.

C. Bonds

1. 2006 Special Tax Bonds

On June 22, 2006, the 2006 Special Tax Bonds ("2006 Bonds") of the School District were issued in the amount of $51,495,000. The 2006 Bonds were issued under and subject to the terms of the Bond Indenture dated May 1, 2006 ("2006 Bond Indenture"), and the Act. The proceeds of the 2006 Bonds were used to finance the acquisition and construction of certain public improvements of the other public agencies, establish a reserve fund for the 2006 Bonds, fund capitalized interest on the 2006 Bonds through September 1, 2006, and administrative expenses, and pay the costs of issuing the 2006 Bonds,

2. 2015 Special Tax Refunding Bonds

On April 22, 2015, the 2015 Special Tax Refunding Bonds ("2015 Bonds", collectively with the 2006 Bonds, "Bonds") of the School District were issued in the amount of $44,775,000. The 2015 Bonds were issued under and subject to the terms of the Bond Indenture dated April 1, 2015 ("2015 Bond Indenture"), and the Act. The 2015 Bonds were used to refund and defease the 2006 Bonds. The 2015 Bonds are Local Obligation Bonds of the Poway Unified School District Public Financing Authority ("Authority") and were utilized with the debt service payments from CFD No. 14 to pay the debt service on the Special Tax Revenue Refunding Bonds, Series 2015A. On September 11, 2025, the Special Tax Revenue Refunding Bonds, Series 2015A of the Authority were refunded by the Special Tax Revenue Refunding Bonds, Series 2025A of the Authority. The 2015 Indenture was supplemented by the First Supplement to Bond Indenture, dated September 1, 2025 ("2025 Indenture", collectively, with the 2006 Indenture and 2015 Indenture, "Bond Indentures"). The 2015 Bonds remain outstanding as Local Obligation Bonds of the Authority and are now utilized, along with the debt service payments of CFD No. 14 to pay the debt service of the Special Tax Revenue Refunding Bonds, Series 2025A of the Authority. For more information regarding the use of the 2015 Bonds proceeds, please refer to Section IV of this Report.

A copy of the debt service schedule of the 2015 Bonds is included as Exhibit D.

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, IA A of CFD No. 14 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	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	< 1,800 Sq. Ft.	Detached	77 Units	$2,974.88 per Unit	$229,065.76
2	1,800 Sq. Ft. to 2,000 Sq. Ft.	Detached	153 Units	$3,312.92 per Unit	506,876.76
3	2,001 Sq. Ft. to 2,200 Sq. Ft.	Detached	70 Units	$3,735.48 per Unit	261,483.60
4	2,201 Sq. Ft. to 2,400 Sq. Ft.	Detached	55 Units	$3,848.18 per Unit	211,649.90
5	2,401 Sq. Ft. to 2,600 Sq. Ft.	Detached	111 Units	$3,876.34 per Unit	430,273.74
6	2,601 Sq. Ft. to 2,800 Sq. Ft.	Detached	83 Units	$4,017.20 per Unit	333,427.60
7	2,801 Sq. Ft. to 3,000 Sq. Ft.	Detached	96 Units	$4,270.74 per Unit	409,991.04
8	3,001 Sq. Ft. to 3,200 Sq. Ft.	Detached	115 Units	$4,745.14 per Unit	545,691.10
9	3,201 Sq. Ft. to 3,450 Sq. Ft.	Detached	78 Units	$5,262.38 per Unit	410,465.64
10	> 3,450 Sq. Ft.	Detached	123 Units	$5,403.20 per Unit	664,596.06
11	< 1,900 Sq. Ft.	Attached	65 Units	$2,665.00 per Unit	173,225.00
12	1,900 Sq. Ft. to 2,100 Sq. Ft.	Attached	10 Units	$3,101.64 per Unit	31,016.40
13	> 2,100 Sq. Ft.	Attached	110 Units	$3,436.88 per Unit	378,056.80
14	NA	Affordable	0 Units	$0.00 per Unit	0.00
15	NA	Senior Citizen	0 Units	$0.00 per GFA	0.00
Developed Property		***NA***	***1,146 Units***	***NA***	***$4,585,819.40***
Undeveloped Property		***NA***	***0.00 Acres***	***$0.00 per Acre***	***0.00***
Total			**1,146 Units**		**$4,585,819.40**

B. Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for IA A of CFD No. 14, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2025 Bond Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. 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.

IA A of CFD No. 14
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	$4,236,579.00	N/A	$4,188,738.00	$47,841.00	1.13%	$0.00	0.00%
2022/2023	4,321,303.46	4	4,307,600.34	13,703.12	0.32%	0.00	0.00%
2023/2024	4,407,752.38	3	4,398,483.84	9,268.54	0.21%	0.00	0.00%
2024/2025	4,495,899.94	2	4,491,980.83	3,919.11	0.09%	0.00	0.00%
2025/2026	4,585,819.40	13	4,550,840.98	34,978.42	0.76%	34,978.42	0.76%

[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 2015 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with IA A of CFD No. 14.

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 Bond Indentures.

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	7150911A	$3,757,523.37
Interest Account	7150911B	217.29
Principal Account	7150911C	0.00
Administrative Expense Fund	7150911I	51,406.96
Redemption Fund	7150911R	4,415.28
Total		**$3,813,562.90**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by IA A of CFD No. 14 are limited based on the restrictions as described within the Bond Indentures. The table below presents the sources and uses of all funds and accounts for IA A of CFD No. 14 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 Bond Indentures.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	4,673,086.47
Investment Earnings	85,006.19
Total	**$4,758,092.66**
Uses	
Interest Payments	($1,611,375.00)
Principal Payments	(1,825,000.00)
Authorized Facilities	0.00
Administrative Expenses	(103,000.00)
Transfer to the 2025A PFA Redemption Account [1]	(2,400.00)
Transfer to the 2012 Certificates Payment Account	(1,151,389.39)
Total	**($4,693,164.39)**

[1] Represents the redemption premium associated with the Special Mandatory Redemption of the Special Tax Revenue Refunding Bonds, Series 2025A of the Authority.

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. 14 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. 14:

> **School Facilities -** School Facilities shall include the acquisition, planning, construction, and/or financing of those school facilities, including classrooms, multi-purpose, administration, and auxiliary space at each school, central support and administrative facilities, interim housing, transportation, and special education facilities, together with furniture, equipment, and technology, needed by the School District in order to serve directly or indirectly the student population to be generated as a result of the development of the property with CFD No. 14, 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 supplement to the Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement dated as of July 1,

1998, between the District and Black Mountain Ranch Limited Partnership.

The School Facilities shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking, and construction, together with the expenses related to the issuance and sale of any debt as defined in Section 53317(d) of the Act, including but not limited to, underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 14 and bond trustee or fiscal agent related to CFD No. 14, and any such debt and all other incidental expenses.

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

The School Facilities listed are representative of the types of improvements authorized to be financed by CFD No. 14. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the School District. Addition, deletion, or modification of descriptions of School Facilities may be made consistent with the requirements of the Board of Education of the School District, the CFD, and the Act.

City Improvements – City Improvements shall include the acquisition, planning, construction, and/or financing of those improvements to be owned by the City of San Diego, including the following:

1. Transportation Improvements
    a. Rancho Penasquitos Intersections
    b. Camino Del Sur (San Dieguito Road to Bong Crosby Drive – 2 Lanes)

i. Backbone Potable Water Line in Roadway
ii. Backbone Sewer Line in Roadway

c. Camino Del Sure Widening (San Dieguito Road to Bing Crosby Drive -add 2 Lanes)
d. Camino Del Sur North Wildlife Crossing (2 Lanes)
e. Camino Del Sur North Wildlife Crossing Widening (add 2 Lanes)
f. Camino Del Sur Widening (San Dieguito Road South to Carmel Valley Road – add 2 lanes)
g. Camino Del Sur South Wildlife Crossing Widening (add 2 Lanes)
h. Camino Del Sur Widening (Carmel Valley Road south to SR-56)
i. Camino Del Sur at SR-56 (Construct diamond interchange)
j. SR-56 Bike Interchanges
k. Carmel Valley Road (Del Mar Heights Road to Via Abertura, widen to 4 lanes)
l. Carmel Valley Road (Widen to 4 Lanes: Camino Del Sur to Black Mountain Road)
m. Carmel Valley Road (Black Mountain Road east to Camino Crisalido-4 Lanes)
n. Carmel Valley Road East Wildlife Crossing (between Black Mountain Road and Camino Crisalida – 4 Lanes)
o. El Camino Real Widening (Half Mile Drive north to San Dieguito Road – add 2 Lanes)
p. El Camino Real Widening (San Dieguito Road north to Via de la Valle – add 2 Lanes)
q. El Camino Real (Studies to support EIS/EIR)
r. Via de la Calle Widening (West El Camino Real to San Andreas add 2 Lanes)
s. Via de la Valle (Retaining Walls for Bike Path)
t. Camino Del Sur (Bing Crosby Drive east to City Limits – 4 Lanes)

u. Camino Del Norte at Bernardo Center Drive Intersection Improvements
v. Rancho Bernardo Road Widening (I-15 east to Bernardo Center Drive – add 2 Lanes)
w. West Bernardo Drive Spots Improvements (I15-South to Aguamiel Road)
x. West Bernardo Drive at Bernardo Center Drive Intersection Improvements
y. Paseo Del Sur (Camino del sur east to Camino San Bernardo – 4 Lanes)
    i. Backbone Potable Water Line in Roadway
    ii. Backbone Sewer Line in Roadway
z. Camino San Bernardo (Paseo del Sur east City Limit)
aa. San Dieguito Road Spot Improvements (El Camino Real east to City Limit/Subarea I)
bb. Black Mountain Road Widening (Twin Trails Road south to Mercy Road)
cc. Subarea I Transit program
dd. El Camino Real (Extension of right turn lane between Valley Center and Carmel Valley Road)

2. Park Improvements
    a. Community Park
    b. Community Recreation Building
    c. Community Swimming Pool
    d. North Neighborhood Park
    e. Trail-North Loop
3. Fire Station Improvements
    a. North Fire Station
4. Library Improvements
    a. Branch Library
5. Water/Sewer Improvements
    a. Carmel Valley Trunk Sewer
    b. Backbone Potable Water Distribution System

c. Offsite – Recycled Water Line – from Santaluz to Gold Course
d. Backbone Recycled Water Distribution System
e. Backbone Sewer Collection System
f. Sewer Pump Station No. 90

6. City and Caltrans Improvements
    a. Carmel Valley Road at I-5 Southbound Ramp
    b. Camino Del Norte at I-15 Ramp Improvements
    c. West Bernardo Drive at I-15 Ramp Improvements
    d. Bernardo Center Drive at I-15 Ramp Improvements
    e. SR-56 Widening (I-t to I-15 – add 2 lanes/HOV lanes and Auxiliary Lane)
    f. Interstate 15 Enhancements (Lake Hodges Bridge south to SR-56)
    g. SR-56 at I-15 Interchange Improvements
    h. SR-56 at I-5 Interchange Improvements
    i. SR-56 Auxiliary Lanes (Between west bound off-ramp and west bound on-ramp at Carmel Creek Road)
7. Non-FBA Streets and Arterials to Support School Facilities
    a. Babcock Street – "AL" Street – Camino Del Sur to Paseo Del Sur
    b. Tanner Ridge- Camino Del Sur to Paseo Del Sur
    c. "AO" Street – Camino Del Sur to Paseo Del Sur
    d. Nicole Ridge Road – Camino Del Sur to Paseo Del Sur
    e. "AS" Street – Lone Quail Road to West Side of "AP" Street
    f. "AP" Street – "AY" Street to "AS" Street
    g. "AY" Street – Eastern Boundary to Nicole Ridge Road
    h. Haaland Glen – Paseo Del Sur to Paseo Montero ("R" Street)
    i. Paseo Montero – "R" Street – South side of Haaland Glen to Paseo Del Sur

The City Improvements shall also include the attributable costs of right of way acquisition, grading and site preparation, slope and erosion control, sanitary sewers, storm drainage, water distribution facilities,

traffic singles, street lighting, street paving, curb gutter, sidewalk, median, landscaping, dry utilities, engineering, design, planning, material testing, coordination, construction staking and construction, construction management and supervision together with the expenses related to the issuance and sale of any "debt" as defined in Section 53317(d) of the Act, including but not limited to, underwrites' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the District, CFD No. 14 and bond trustee of Fiscal agent related to any Improvements Area in CFD No. 14 and any such debt and all other incidental expenses.

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

CalTrans Improvements - CalTrans Improvements means the acquisition, planning, construction, and/or financing of those improvements to be owned by the California Department of Transportation ("CalTrans"), including the following:

1. Interstate 15 Enhancements (Lake Hodges Bridge south to SR-56)
2. SR-56 at I-15 Interchange Improvements

The CalTrans Improvements shall also include the attributable costs of right of way acquisition, grading and site preparation, slope and erosion control, sanitary sewers, storm drainage, water distribution facilities, traffic signals, street lightning, street paving, curb, gutter, sidewalk, median, landscaping, dry utilities, engineering, design, planning, materials testing, coordination, construction staking and construction, construction management and supervision together with the expenses related to the issuance and sale of any debt as defined in Section 53317(d) of the Act, including but not limited to, underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond

counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District, CFD No. 14 and bond trustee or fiscal agent related to any Improvement Area in CFD No. 14 and any such debt and all other incidental expenses.

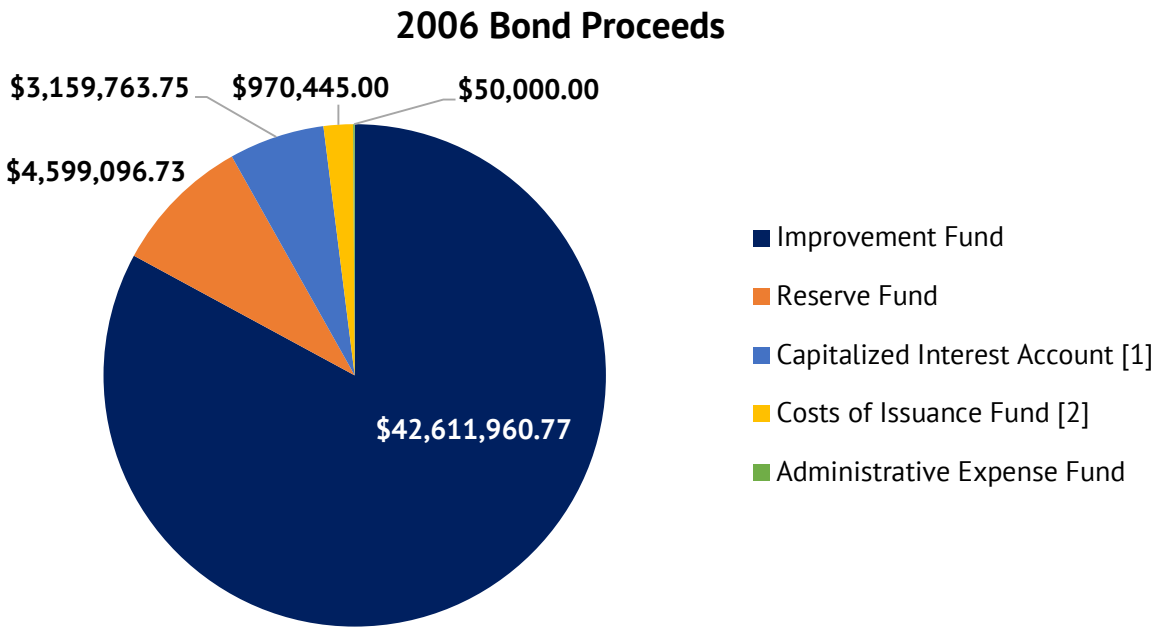
The CalTrans Improvements shall be constructed, whether or not acquired in their completed status, pursuant to plans and specifications approved by CalTrans.

The CalTrans Improvements listed are representative of the types of improvements that are to be owned, operated, and maintained by CalTrans and to be financed by CFD No. 14. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of CalTrans. Addition, deletion, or modification or descriptions of CalTrans Improvements may be made consistent with the requirements of the CalTrans subject to the approval by the Board of Education of the School District, CFD No. 14, and the Act.

B. 2006 Special Tax Bonds

1. Bond Proceeds

In accordance with the 2006 Bond Indenture by and between IA A of CFD No. 14 and the Fiscal Agent, the proceeds of the 2006 Bonds were deposited in the amount $51,495,000, less $103,733.75 in Original Issue Discount, into the funds and accounts shown in the graph below.



[1] Capitalized Interest through September 1, 2007.

[2] Costs of Issuance includes Underwriter's Discount, Bond Counsel fees, Disclosure Counsel fees, Special Tax Consultant fees, Municipal Advisor fees, Trustee fees, Printing Costs, and other issuance costs. The actual amount deposited into the Costs of Issuance Fund was $404,000.00.

2. Construction Funds and Accounts

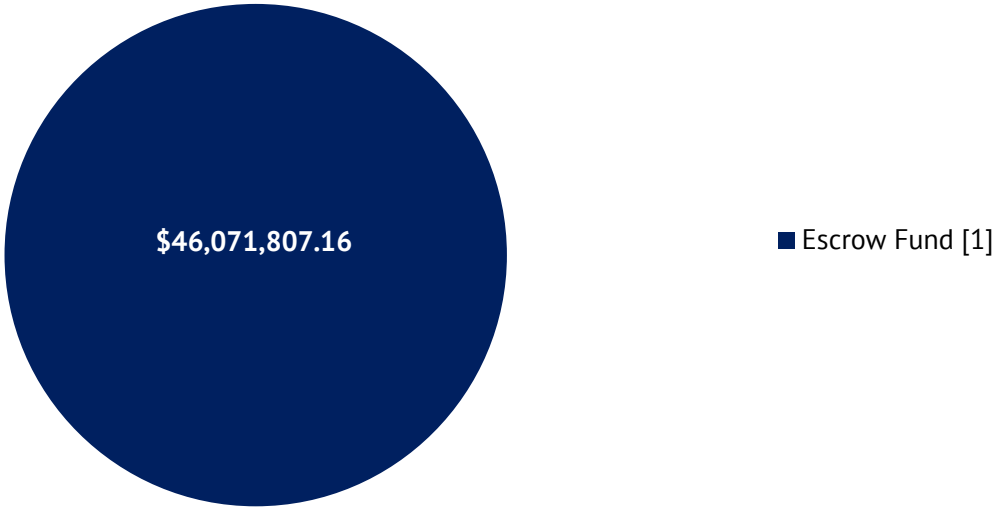
All construction funds generated from the issuance of the 2006 Bonds for Infrastructure Improvements have been expended on the Authorized Infrastructure Improvements of IA A of CFD No. 14 and all construction accounts have been closed. For information on the expenditures of these accounts, please refer to prior years' Reports.

C. Special Tax Refunding Bonds, Series 2015

1. Bond Proceeds

In accordance with the 2015 Bond Indenture by and between IA A of CFD No. 14 and the Fiscal Agent, the proceeds of the 2015 Bonds were deposited in the amount $44,775,000, plus $6,094,666.50 in Net Original Issue Premium and less $4,797,859.34 in Authority Discount, into the funds and accounts shown in the graph below.

2015 Bond Proceeds



[1] Funds used to redeem in full the 2006 Bonds on September 1, 2015.

D. Special Taxes

IA A of CFD No. 14 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 2015 Bond Indenture. The table below presents a detailed accounting of the Special Taxes collected and expended by IA A of CFD No. 14 within the Special Tax Fund created under the 2015 Indenture.

Special Tax Fund

Balance as of July 1, 2025		**$3,671,486.87**
Accruals		$4,668,098.24
Special Tax Receipts	$4,587,429.35	
Investment Earnings	80,668.89	
Expenditures		($4,582,061.74)
Transfer to Interest Account	($1,611,375.00)	
Transfer to Principal Account	(1,745,000.00)	
Transfer to the 2012 Certificates Payment Account	(1,151,389.39)	
Transfer to Administrative Expense Fund	(74,297.35)	
Balance as of June 30, 2026		**$3,757,523.37**

E. Pooled Special Tax Accounts

On August 9, 2007, the School District issued the Lease Revenue Bonds, Series 2007 ("2007 LRBs") in the amount of $34,783,991. The construction proceeds of the 2007 LRBs were used to (i) complete the expansion projects at several existing school sites, (ii) acquire, construct, and install central administrative and support facilities, and (iii) repay an advance of funds for the construction of improvements at Rancho Bernardo High School. On September 4, 2012, the 2007 LRBs were refinanced by the School District with the issuance of the 2012 School Facilities Restructuring Program Certificates of Participation ("2012 Certificates"). Special Taxes remaining after all obligations are paid are being used to pay Lease Payments on the 2012 Certificates. The table below presents a detailed listing of the sources and uses of CFD Special Taxes associated with the 2012 Certificates through June 30, 2026.

2012 Certificates Payment Account (2007 Custodial Account)

Balance as of July 1, 2025		**$14,821,193.04**
Accruals		$5,746,629.36
Investment Earnings	$578,184.57	
Transfer from IA A of CFD No. 6 Special Tax Fund	606,835.67	
Transfer from IA B of CFD No. 6 Special Tax Fund	1,379,183.40	
Transfer from IA C of CFD No. 6 Special Tax Fund	158,419.65	
Transfer from IA A of CFD No. 10 Special Tax Fund	460,637.35	
Transfer from IA B of CFD No. 10 Special Tax Fund	230,640.83	
Transfer from IA F of CFD No. 10 Special Tax Fund	40,158.32	
Transfer from IA A of CFD No. 14 Special Tax Fund	1,151,389.39	
Transfer from 2022B PFA Rental Payment Surplus Account	1,141,180.18	
Expenditures		($2,222,388.87)
Lease Payments	($2,217,388.87)	
Administrative Expenses	(5,000.00)	
Balance as of June 30, 2026		**$18,345,433.53**

A portion of the remaining Special Taxes were deposited into a pooled Improvement Area Surplus Custodial Account. The balance of the Improvement Area Surplus Custodial account will be used to fund projects within the authorized facilities of each participating CFD. The table below shows the accounts and expenditures in the Improvement Area Surplus Custodial Account through June 30, 2026.

Improvement Area Surplus Custodial Account

Balance as of July 1, 2025		**$634,037.62**
Accruals		$22,325.74
Investment Earnings	$22,325.74	
Expenditures		($134,734.98)
Capital Facilities Planning Expenses	($28,250.00)	
Authorized Facilities	0.00	
Administrative Expenses	(106,484.98)	
Balance as of June 30, 2026		**$521,628.38**

V. Minimum Annual Special Tax Requirement

This Section outlines the calculation of the Minimum Annual Special Tax Requirement of IA A of CFD No. 14 based on the financial obligations for Fiscal Year 2026/2027.

A. Minimum Annual Special Tax Requirement

The Annual Special Taxes of IA A of CFD No. 14 are calculated in accordance and pursuant to the RMA. Pursuant to the Bond Indentures, any amounts not required to pay Administrative Expenses and Debt Service on the Bonds shall be transferred to the 2012 Certificates Payment Account. The table below shows the calculation of the Minimum Annual Special Tax Requirement for Fiscal Year 2026/2027.

Minimum Annual Special Tax Requirement for IA A of CFD No. 14

Fiscal Year 2025/2026 Remaining Sources		**$3,757,740.66**
Balance of Special Tax Fund	$3,757,523.37	
Balance of Interest Fund	217.29	
Balance of Principal Fund	0.00	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($3,757,740.66)**
September 1, 2026 Interest Payment	($781,875.00)	
September 1, 2026 Principal Payment	(1,900,000.00)	
Transfer to the 2012 Certificates Payment Account	(1,075,865.66)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($4,672,168.10)**
Administrative Expense Budget	($75,783.24)	
Anticipated Special Tax Delinquencies [1]	(35,637.05)	
March 1, 2027 Interest Payment	(734,375.00)	
September 1, 2027 Interest Payment	(734,375.00)	
September 1, 2027 Principal Payment	(2,065,000.00)	
Transfer to the 2012 Certificates Payment Account	(1,026,997.81)	
Fiscal Year 2026/2027 Annual Special Tax Requirement		**$4,672,168.10**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 0.76%.

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	$58,668.74
Consultant/Trustee Expenses	12,000.00
County Tax Collection Fees	114.50
Contingency for Legal	5,000.00
Total Expenses	**$75,783.24**

VI. Special Tax Classification

Each Fiscal Year, parcels within IA A of CFD No. 14 are assigned a Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within IA A of CFD No. 14.

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 July 1st of the prior Fiscal Year. Building Permits have been issued for 1,148 Units by the City within IA A of CFD No. 14. According to the County Assessor, all property zoned for residential development within IA A of CFD No. 14 has been built and completed. As of the date of this Report, the owners of three (3) Units have prepaid their Special Tax obligation and are no longer considered taxable property and are no longer subject to the Special Tax. The table below summarizes the Special Tax classification for the Units within IA A of CFD No. 14.

Fiscal Year 2026/2027
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2006/2007	Developed Property	236
2007/2008	Developed Property	105
2008/2009	Developed Property	140
2009/2010	Developed Property	75
2010/2011	Developed Property	64
2011/2012	Developed Property	164
2012/2013	Developed Property	125
2013/2014	Developed Property	129
2014/2015	Developed Property	81
2015/2016	Developed Property	26
Total		**1,145**

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, IA A of CFD No. 14 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 IA A of CFD No. 14 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	Assigned Annual Special Tax Rate	Total Assigned Annual Special Taxes
1	< 1,800 Sq. Ft.	Detached	77 Units	$3,034.36 per Unit	$233,645.72
2	1,800 Sq. Ft. to 2,000 Sq. Ft.	Detached	153 Units	$3,379.18 per Unit	517,014.54
3	2,001 Sq. Ft. to 2,200 Sq. Ft.	Detached	70 Units	$3,810.20 per Unit	266,714.00
4	2,201 Sq. Ft. to 2,400 Sq. Ft.	Detached	55 Units	$3,925.14 per Unit	215,882.70
5	2,401 Sq. Ft. to 2,600 Sq. Ft.	Detached	111 Units	$3,953.88 per Unit	438,880.68
6	2,601 Sq. Ft. to 2,800 Sq. Ft.	Detached	83 Units	$4,097.54 per Unit	340,095.82
7	2,801 Sq. Ft. to 3,000 Sq. Ft.	Detached	96 Units	$4,356.16 per Unit	418,191.36
8	3,001 Sq. Ft. to 3,200 Sq. Ft.	Detached	115 Units	$4,840.04 per Unit	556,604.60
9	3,201 Sq. Ft. to 3,450 Sq. Ft.	Detached	77 Units	$5,367.62 per Unit	413,306.74
10	> 3,450 Sq. Ft.	Detached	123 Units	$5,511.28 per Unit	677,887.44
11	< 1,900 Sq. Ft.	Attached	65 Units	$2,718.30 per Unit	176,689.50
12	1,900 Sq. Ft. to 2,100 Sq. Ft.	Attached	10 Units	$3,163.68 per Unit	31,636.80
13	> 2,100 Sq. Ft.	Attached	110 Units	$3,505.62 per Unit	385,618.20
14	NA	Affordable	0 Units	$0.00 per Unit	0.00
15	NA	Senior Citizen	0 Units	$0.00 per GFA	0.00
Developed Property		***NA***	***1,145 Units***	***NA***	***$4,672,168.10***
Undeveloped Property		***NA***	***0.00 Acres***	***$0.00 per Acre***	***0.00***
Total			**1,145 Units**		**$4,672,168.10**

https://calschools.sharepoint.com/cfs/unregulated/poway unified/developer revenue/cfd admin/cfd no. 14 ia a/fy 2026-27/poway usd_cfd 14 ia a_fy2026-27_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR IMPROVEMENT AREA NO. A OF COMMUNITY FACILITIES DISTRICT NO. 14 OF POWAY UNIFIED SCHOOL DISTRICT

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes ("Rate and Method of Apportionment") of Improvement Area No. A ("IA No. A") of Community Facilities District No. 14 ("CFD No. 14") 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 IA No. A of CFD No. 14 each Fiscal Year in an amount determined through the application of the Rate and Method of Apportionment described below. All of the real property in IA No. A of CFD No. 14, 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 IA No. A of CFD No. 14 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 IA No. A of CFD No. 14, and reasonable costs otherwise incurred in order to carry out the authorized purposes of IA No. A of CFD No. 14.

"Affordable Unit" means an Attached Unit that is subject to affordable housing restrictions under any applicable law.

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

"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 IA No. A of CFD No. 14.

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

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

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

"Attached Unit" means a Unit that is located or shall be located within a building in which each of the individual Units has or shall have at least one common wall with another Unit.

"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 IA No. A of CFD No. 14.

"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 City, or another public agency in the event the City no longer issues said permits for the construction of Units within IA No. A of CFD No. 14. 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.

"City" means the City of San Diego.

"Commercial/Industrial Property" means all Assessor's Parcels of Developed Property other than Residential Property.

"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.

"Detached Unit" means a Unit which is not an Attached Unit.

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

"Gross Floor Area" or **"GFA"** means, for an Assessor's Parcel of Commercial/Industrial Property, the covered and enclosed space determined to be within the perimeter of a commercial or industrial structure, not including any storage areas incidental to the principal use of the development, garage, parking structure, unenclosed walkway, utility, or disposal area. The determination of Gross Floor Area shall be made by the Board in accordance with the standard practice of the building department of the City.

"Homeowner" means any owner of a completed Unit constructed and sold within IA No. A of CFD No. 14.

"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 IA No. A of CFD No. 14 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 IA No. A of CFD No. 14, (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 3 set forth in Section K.

"Net Taxable Acreage" means the total Acreage of all Taxable Property expected to exist in IA No. A of CFD No. 14 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 IA No. A of CFD No. 14 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 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.

"Senior Citizen Unit" means a Unit designated as senior citizen housing, part of a residential care facility for the elderly, or part of a multilevel care facility for the elderly as referred to in California Government Code Section 65995.1. For the purpose hereof it shall be sufficient to designate a Unit as a Senior Citizen Unit if Senior Citizen Restrictions have been affected with respect to such Unit.

"Senior Citizen Restriction" means (i) a restriction limiting the use of Units to senior citizen housing under a specific plan, a final map or other governmental entitlements, or a declaration of covenants, conditions and restrictions or any similar recorded instrument or (ii) licensing from appropriate agencies received for residential care facilities for the elderly or multilevel care facilities as those terms are defied in Health and Safety Code Section 1569.23 and Government Code Section 15432(d)(8), respectively.

"Special Tax" means any of the special taxes authorized to be levied by IA No. A of CFD No. 14 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.

"Unit" means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units. Each Unit shall be classified as an Attached Unit or a Detached Unit.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, beginning with Fiscal Year 2006-07, each Assessor's Parcel within IA No. A of CFD No. 14 shall be classified as Taxable Property or Exempt Property. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property and Developed Property shall be further classified as Residential Property or Commercial/Industrial Property. Residential Property shall be classified by unit type (e.g. Detached Unit, Attached Unit, Senior Citizen Unit, or Affordable Unit) and Detached Units and Attached Units shall be classified based on the Building Square Footage of the Unit. The classification of Exempt Property shall take into consideration the Minimum Taxable Acreage 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 for any Fiscal Year shall be the amount determined by the greater of (i) the application of the Assigned Annual Special Tax or (ii) the application of the Backup Annual Special Tax for a given Final Subdivision Map.

2. Undeveloped Property

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

SECTION D
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

The Assigned Annual Special Tax in Fiscal Year 2006-07 for each Assessor's Parcel of Developed Property shall be the amount determined by reference to Table 2 subject to increases as described below.

TABLE 2

ASSIGNED ANNUAL SPECIAL TAX FOR DEVELOPED PROPERTY FISCAL YEAR 2006-07

Property Type	Unit Type	Building Square Footage	Assigned Annual Special Tax
Residential Property	Detached Unit	< 1,800	$2,042.05 per Unit
Residential Property	Detached Unit	1,800 – 2,000	$2,274.10 per Unit
Residential Property	Detached Unit	2,001 – 2,200	$2,564.16 per Unit
Residential Property	Detached Unit	2,201 – 2,400	$2,641.51 per Unit
Residential Property	Detached Unit	2,401 – 2,600	$2,660.85 per Unit
Residential Property	Detached Unit	2,601 – 2,800	$2,757.54 per Unit
Residential Property	Detached Unit	2,801 – 3,000	$2,931.58 per Unit
Residential Property	Detached Unit	3,001 – 3,200	$3,257.22 per Unit
Residential Property	Detached Unit	3,201 – 3,450	$3,612.26 per Unit
Residential Property	Detached Unit	> 3,450	$3,708.94 per Unit
Residential Property	Attached Unit	< 1,900	$1,829.34 per Unit
Residential Property	Attached Unit	1,900 – 2,100	$2,129.07 per Unit
Residential Property	Attached Unit	> 2,100	$2,359.19 per Unit
Residential Property	Affordable Unit	NA	$0.00 per Unit
Residential Property	Senior Citizen Unit	NA	$0.00 per Unit
Commercial/Industrial Property	NA	NA	$0.00 per GFA

Each July 1, commencing July 1, 2007, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

2. Undeveloped Property

The Assigned Annual Special Tax rate in Fiscal Year 2006-07 for an Assessor's Parcel classified as Undeveloped Property shall be $25,018.20 per acre of Acreage.

Each July 1, commencing July 1, 2007, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of 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 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 2006-07 or such later Fiscal Year 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 in the Fiscal Year which the calculation is performed
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

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 be 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 2006-07, 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 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 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 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 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 IA No. A of CFD No. 14 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 IA No. A of CFD No. 14 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 IA No. A of CFD No. 14 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, IA No. A of CFD No. 14 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 2050-2051.

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 to less than the Minimum Taxable Acreage listed in Table 3 below. 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 to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

TABLE 3

MINIMUM TAXABLE ACREAGE

Taxable Acres
123.76 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 IA No. A of CFD No. 14 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 IA No. A of CFD No. 14 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.

J:\CLIENTS\POWAY.USD\Del Sur\RMA_DelSur_11.29.05.doc

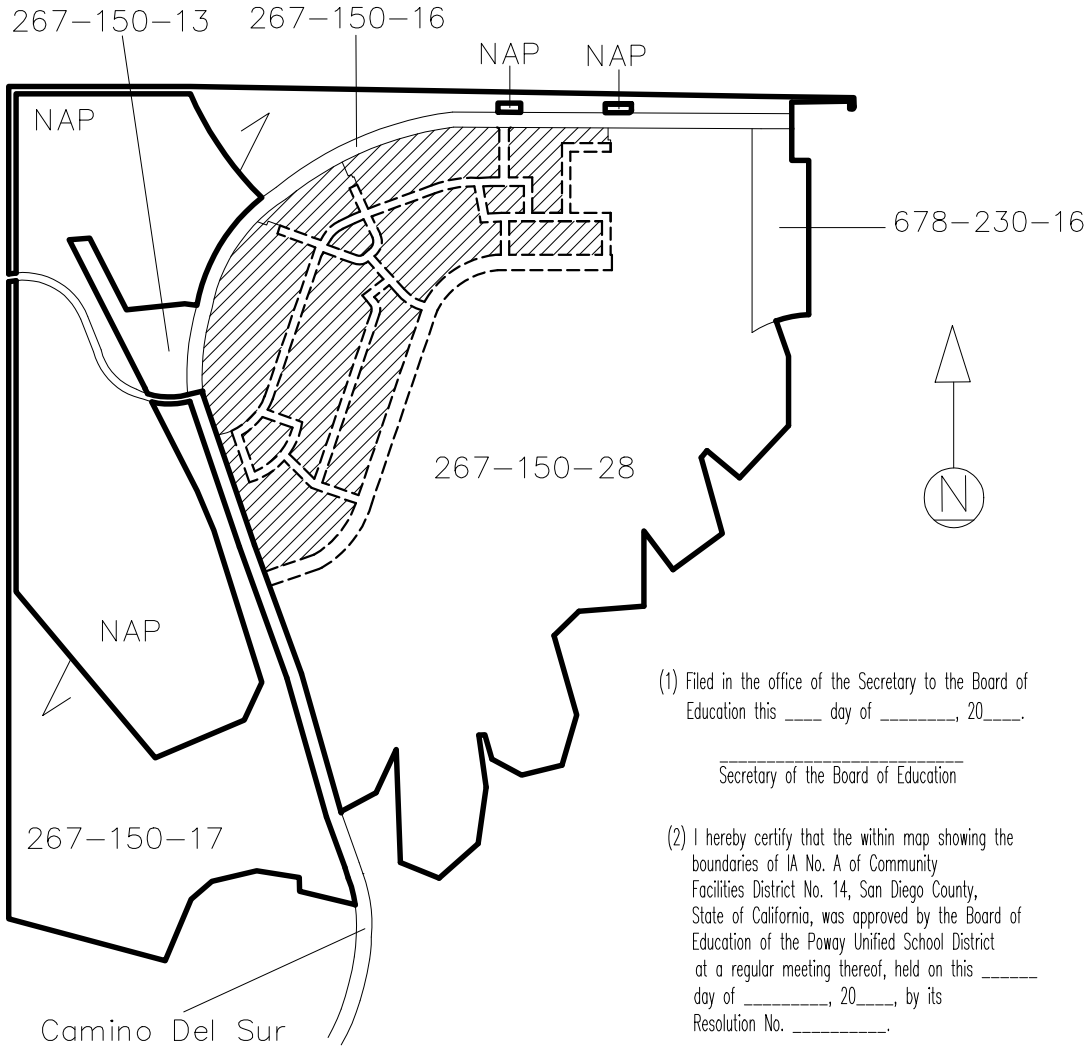
EXHIBIT A
CFD BOUNDARY MAP

Exhibit B

CFD Boundary Map

PROPOSED BOUNDARIES OF

POWAY UNIFIED SCHOOL DISTRICT
IMPROVEMENT AREA NO. A OF
COMMUNITY FACILITIES DISTRICT NO. 14
SAN DIEGO COUNTY
STATE OF CALIFORNIA



(1) Filed in the office of the Secretary to the Board of Education this ____ day of _____, 20____.

_____
Secretary of the Board of Education

(2) I hereby certify that the within map showing the boundaries of IA No. A of Community Facilities District No. 14, 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 _____ day of _____, 20____, by its Resolution No. _____.

_____
Secretary of the Board of Education

(3) Filed this _____ day of _____, 20____, at the hour of _____ o'clock __m, in Book _____ of Maps of Assessment and Community Facilities Districts at page _____ and as Instrument No. _____, in the office of the County Recorder of San Diego County, State of California.

_____
County Recorder of San Diego County

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 IA No. A of Community Facilities District No. 14
- - - - - -	Road Easements (Not a part of IA No. A of CFD No. 14)
———	Assessor's Parcel Line
nnn-nnn-nn	San Diego County Assessor's Parcel Number
NAP	Not a Part of IA No. A of CFD No. 14
▨	Exhibit A

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

EXHIBIT "A"
BOUNDARIES OF
POWAY UNIFIED SCHOOL DISTRICT
IMPROVEMENT AREA NO. A OF
COMMUNITY FACILITIES DISTRICT NO. 14

Assessor's Parcel Numbers*

267–150–20
267–150–21
267–150–22
267–150–23
267–150–24
267–150–25
267–230–01
267–230–02
267–230–03
267–230–04
267–230–05
267–230–06
267–230–07

*Current as of equalized tax Role of the Assesor of the County of San Diego for Fiscal Year 2005–06

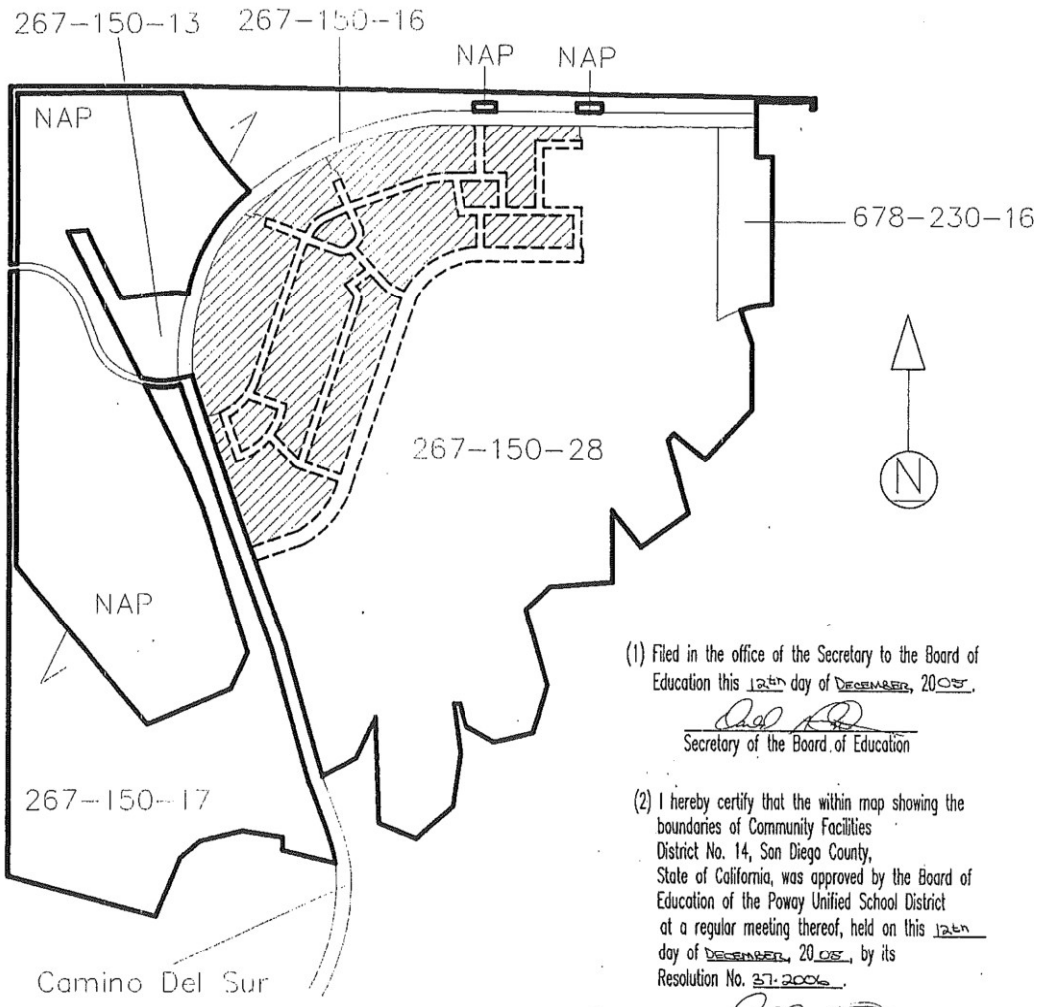
Exhibit C

Assessor's Parcel Maps

SHEET 1 OF 2

PROPOSED BOUNDARIES OF
POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 14
SAN DIEGO COUNTY
STATE OF CALIFORNIA

THE ORIGINAL OF THIS DOCUMENT WAS RECORDED ON DEC 29 2005 DOCUMENT NUMBER 2005-1117528 GREGORY J. SMITH COUNTY RECORDER SAN DIEGO COUNTY RECORDER'S OFFICE TIME 4:49 PM



(1) Filed in the office of the Secretary to the Board of Education this 12th day of DECEMBER, 2005.

Secretary of the Board of Education

(2) I hereby certify that the within map showing the boundaries of Community Facilities District No. 14, 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 DECEMBER, 2005, by its Resolution No. 37-2006.

Secretary of the Board of Education

(3) Filed this 29 day of Dec., 2005, at the hour of 4:49 o'clock p m, in Book 40 of Maps of Assessment and Community Facilities Districts at page 11 and as Instrument No. 05-1117528, in the office of the County Recorder of San Diego County, State of California.

County Recorder of San Diego County

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. 14
- - - - - -	Road Easements (Not a part of CFD No. 14)
———	Assessor's Parcel Line
nnn-nnn-nn	San Diego County Assessor's Parcel Number
NAP	Not a Part of CFD No. 14
▨	Exhibit A

PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

2005-1117528

BK40PG 11

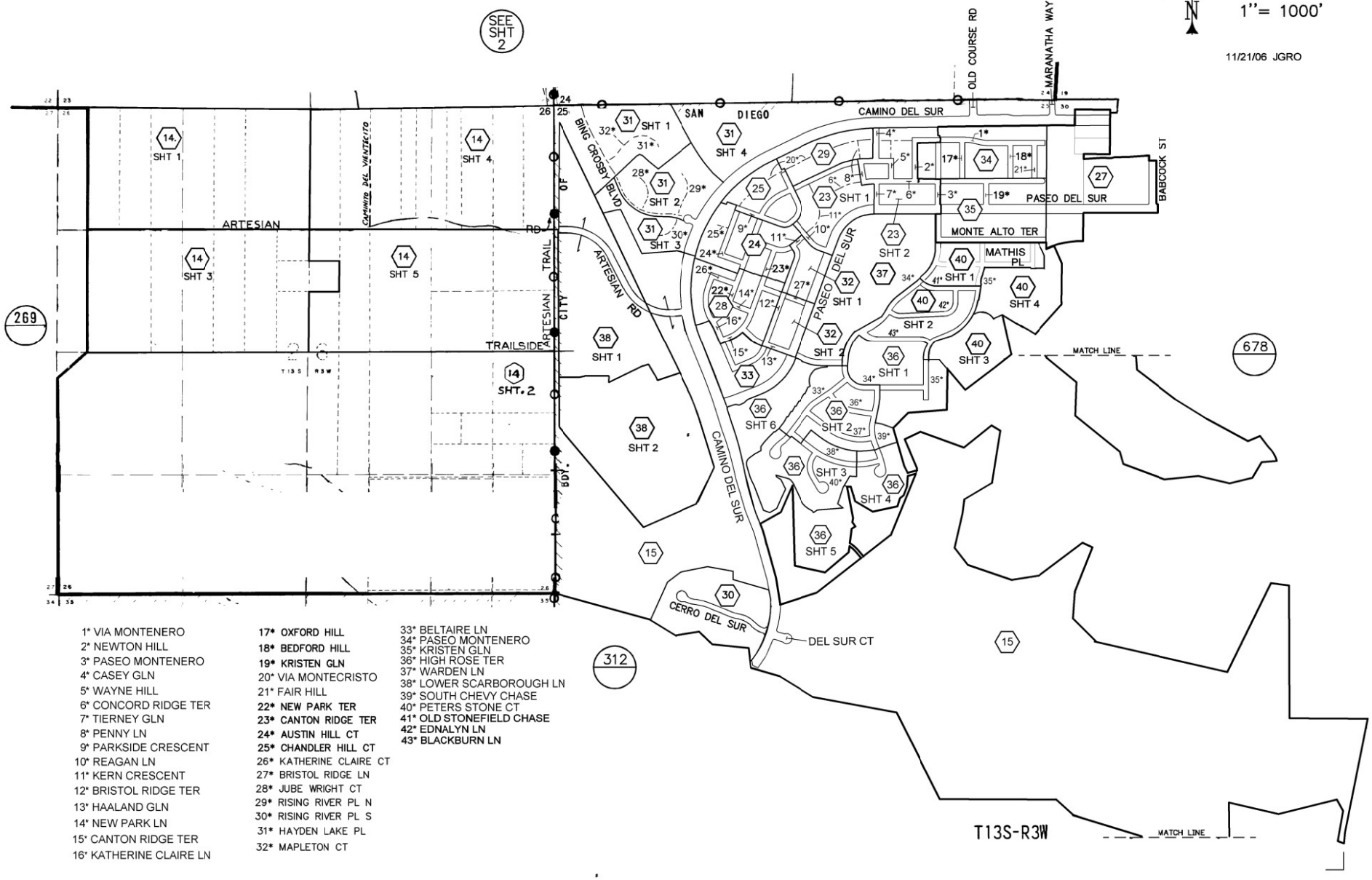
EXHIBIT "A"
BOUNDARIES OF
POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 14

Assessor's Parcel Numbers*

267–150–20
267–150–21
267–150–22
267–150–23
267–150–24
267–150–25
267–230–01
267–230–02
267–230–03
267–230–04
267–230–05
267–230–06
267–230–07

*Current as of equalized tax Role of the Assesor of the County of San Diego for Fiscal Year 2005–06

08

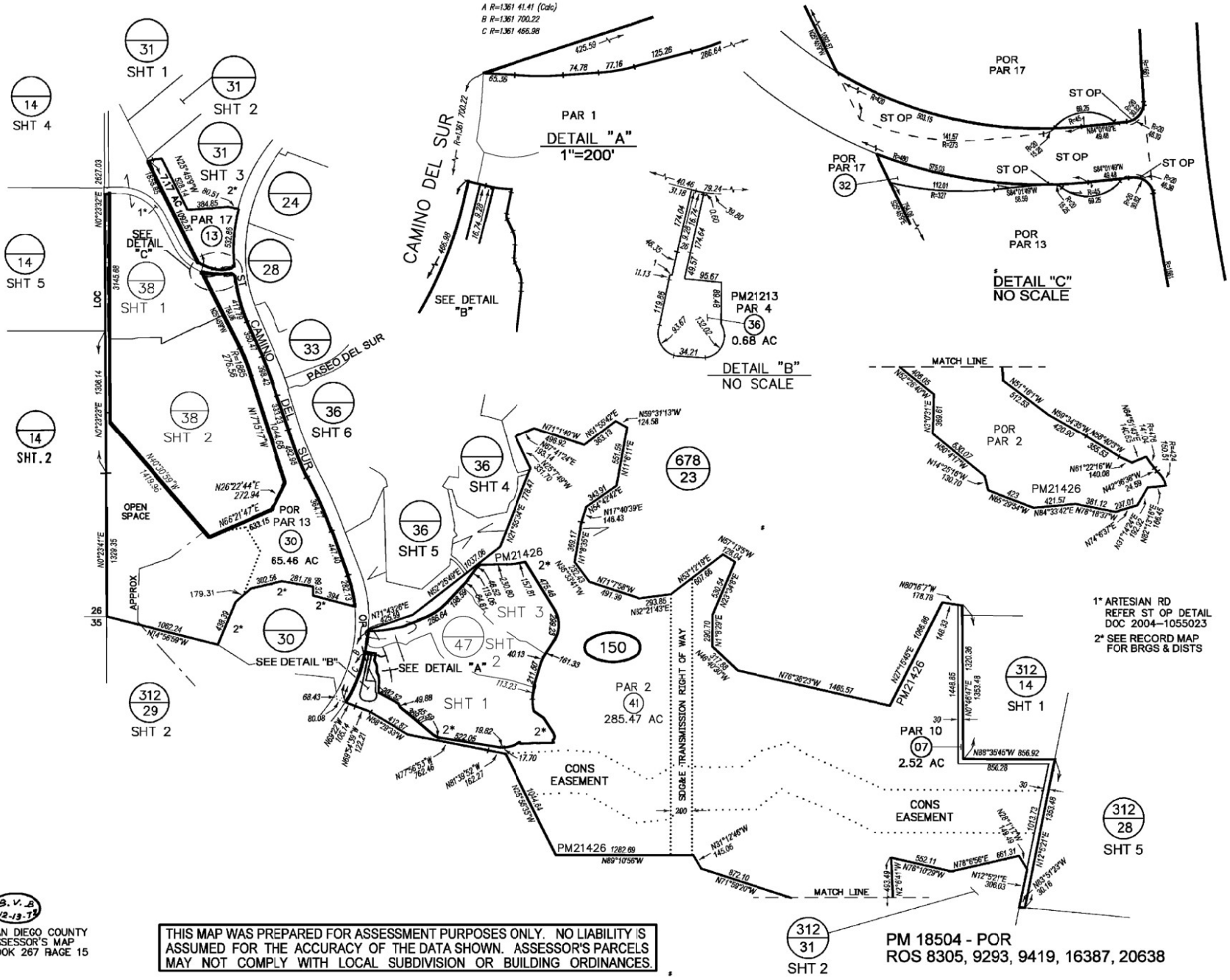


1* VIA MONTENERO
2* NEWTON HILL
3* PASEO MONTENERO
4* CASEY GLN
5* WAYNE HILL
6* CONCORD RIDGE TER
7* TIERNEY GLN
8* PENNY LN
9* PARKSIDE CRESCENT
10* REAGAN LN
11* KERN CRESCENT
12* BRISTOL RIDGE TER
13* HAALAND GLN
14* NEW PARK LN
15* CANTON RIDGE TER
16* KATHERINE CLAIRE LN

17* OXFORD HILL
18* BEDFORD HILL
19* KRISTEN GLN
20* VIA MONTECRISTO
21* FAIR HILL
22* NEW PARK TER
23* CANTON RIDGE TER
24* AUSTIN HILL CT
25* CHANDLER HILL CT
26* KATHERINE CLAIRE CT
27* BRISTOL RIDGE LN
28* JUBE WRIGHT CT
29* RISING RIVER PL N
30* RISING RIVER PL S
31* HAYDEN LAKE PL
32* MAPLETON CT

33* BELTAIRE LN
34* PASEO MONTENERO
35* KRISTEN GLN
36* HIGH ROSE TER
37* WARDEN LN
38* LOWER SCARBOROUGH LN
39* SOUTH CHEVY CHASE
40* PETERS STONE CT
41* OLD STONEFIELD CHASE
42* EDNALYN LN
43* BLACKBURN LN

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.



2/21/17 VED

CHANGES

BLK	OLD	NEW	YR	CUT	
	1	3&5 COR	66	1788	
	1-3	B.L. CHANGE	78	4998	
	1	SAME & OP SP	98	5522	
	1-3& 269-130	4,5& 269-130			
	-01POR	-05POR	99	1162	
	4&5 & 269-130 -04&05 &312 -141-05 & 6,16 -230-10	6-16	01	1414	
	9,14&16	SAME & ST CLSD	05	5514	
	9	17-19	05	1148	
	6,11,12 &16	SAME & ST OP	05	4709	
	11	26&27	05	1546	
	15	20-26&	05	149	VOID
		PG 23			
	10,13&17	SAME & ST OP	05	4771	
	15	20-25 28 & PG 23	05	149	
150	28	29&POR PG 27	06	89	
	22	POR PG 24&28	06	133	
	24	POR PG 28	06	139	
	20	POR PG 24	06	150	
	21	PG 32 SHTS 1&2	06	151	
	23	PG 33	06	152	
	25	-281-41	06	10024	
	14, 16, & 17	30 & PG 31 SHT 1-4	06	147	
	18&19	-313-04 & 05	06	10028	
	8	PG 30	06	208	
	29	31&PG36 SHTS1-6	06	264	
	10	32 & PG38 SHT 1&2	07	81	
	31	PG37 & PG40 SHTS1-4	07	57	
	6,12 & 27	33-35	12	1113	
	26 & 33-35	36-40	16	1311	
	37,38 & 40	PG 47 SHT 1-3	16	13	
	39	41 & -470-38	17	1371	

B.V.B 12-13-17

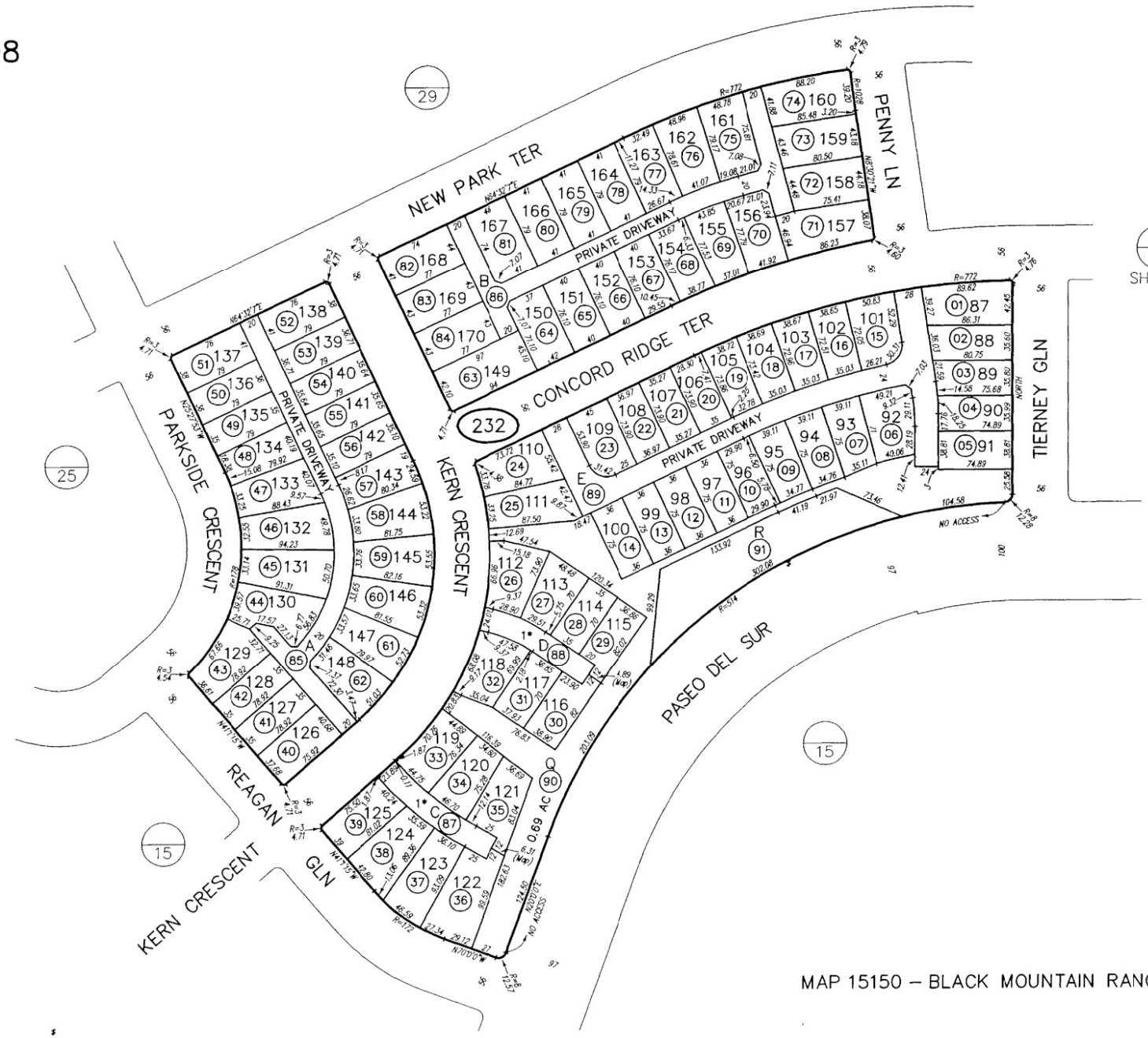
SAN DIEGO COUNTY
ASSESSOR'S MAP
BOOK 267 PAGE 15

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.

PM 18504 - POR
ROS 8305, 9293, 9419, 16387, 20638

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.

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 23
SHT 1 OF 2
1" = 100'
01/05/06 JAM
Drawn: 12/29/05 By: JAM From: 267-150

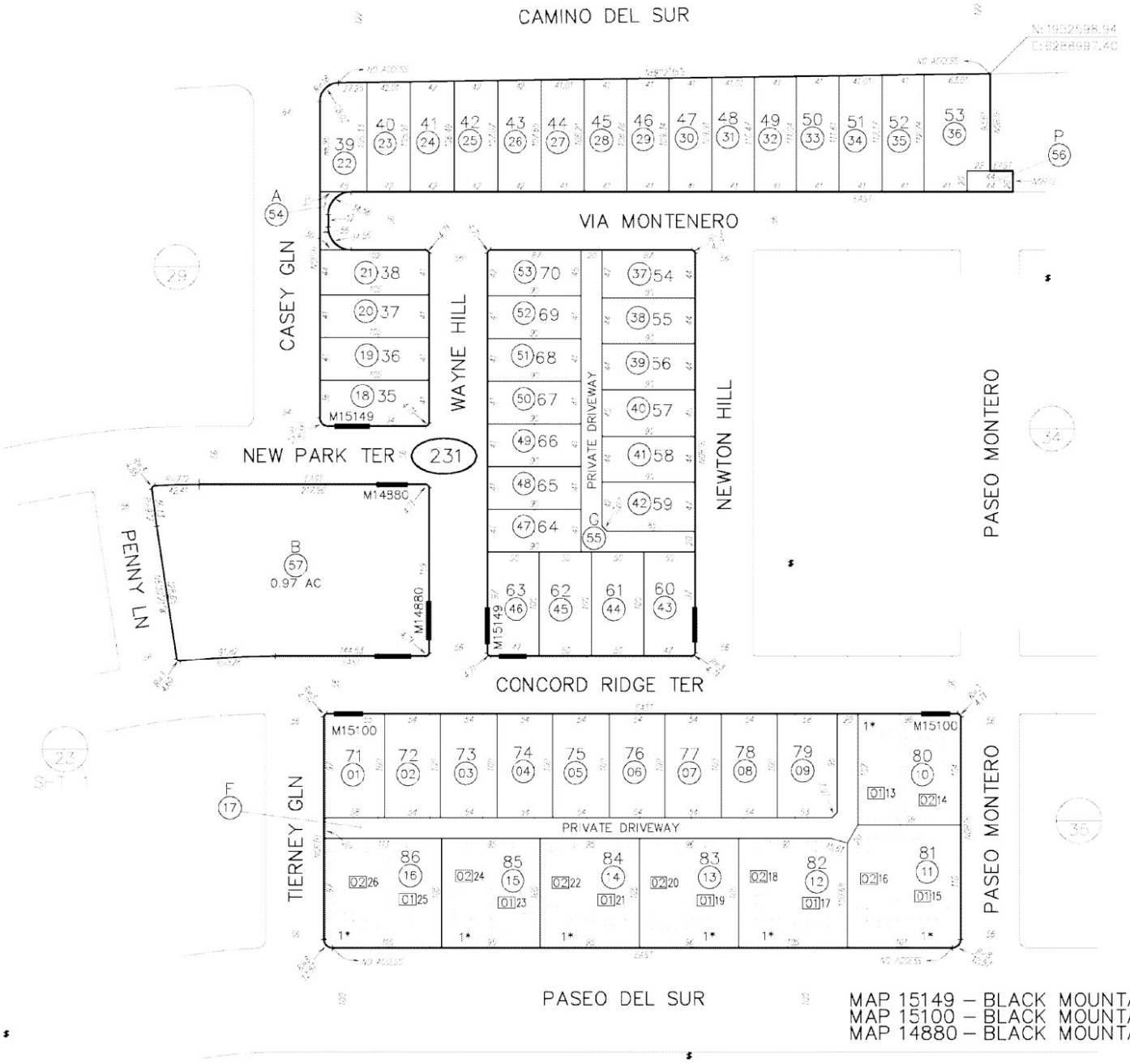
CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO
230		1 THRU 7	05	149
	1	POR PG 25	06	156
	2	POR PG 23 SHT 2	06	157
	3	POR PG 23 SHT 2	06	206
	5	PG 29	06	180
	6	POR PG 25	06	10026
	7	POR PG 23 SHT 2	06	10027
232	230-04	1 THRU 91	06	207

1* PRIVATE DRIVEWAY

MAP 15150 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 2D

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 23
SHT 2 OF 2
1" = 100'
01/24/07 MGS

CHANGES

BLK	PRIOR APN	NEW APN	YR	DOT NO
231		1 (PEN) 14	06	157
		78 (MM) 16	06	209
	235-07	07	05	10067
	10 (MM) 16	DAYS & CANDO	07	258

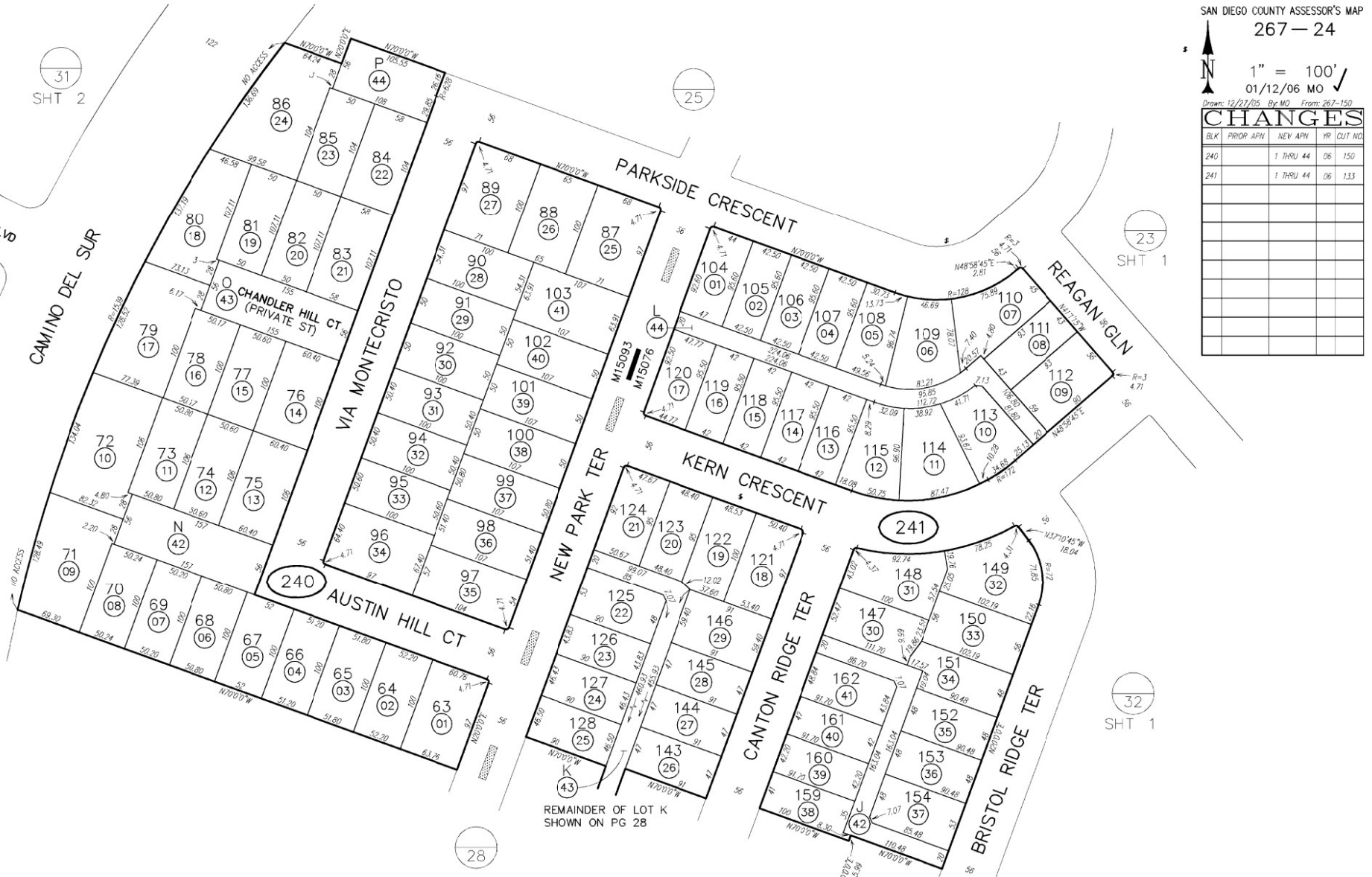
1* CONDO
CASSERO AT DEL SUR- PHASE 2
DOC2006-0808701

MAP 15149 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 2C
MAP 15100 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 2B
MAP 14880 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 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.

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.

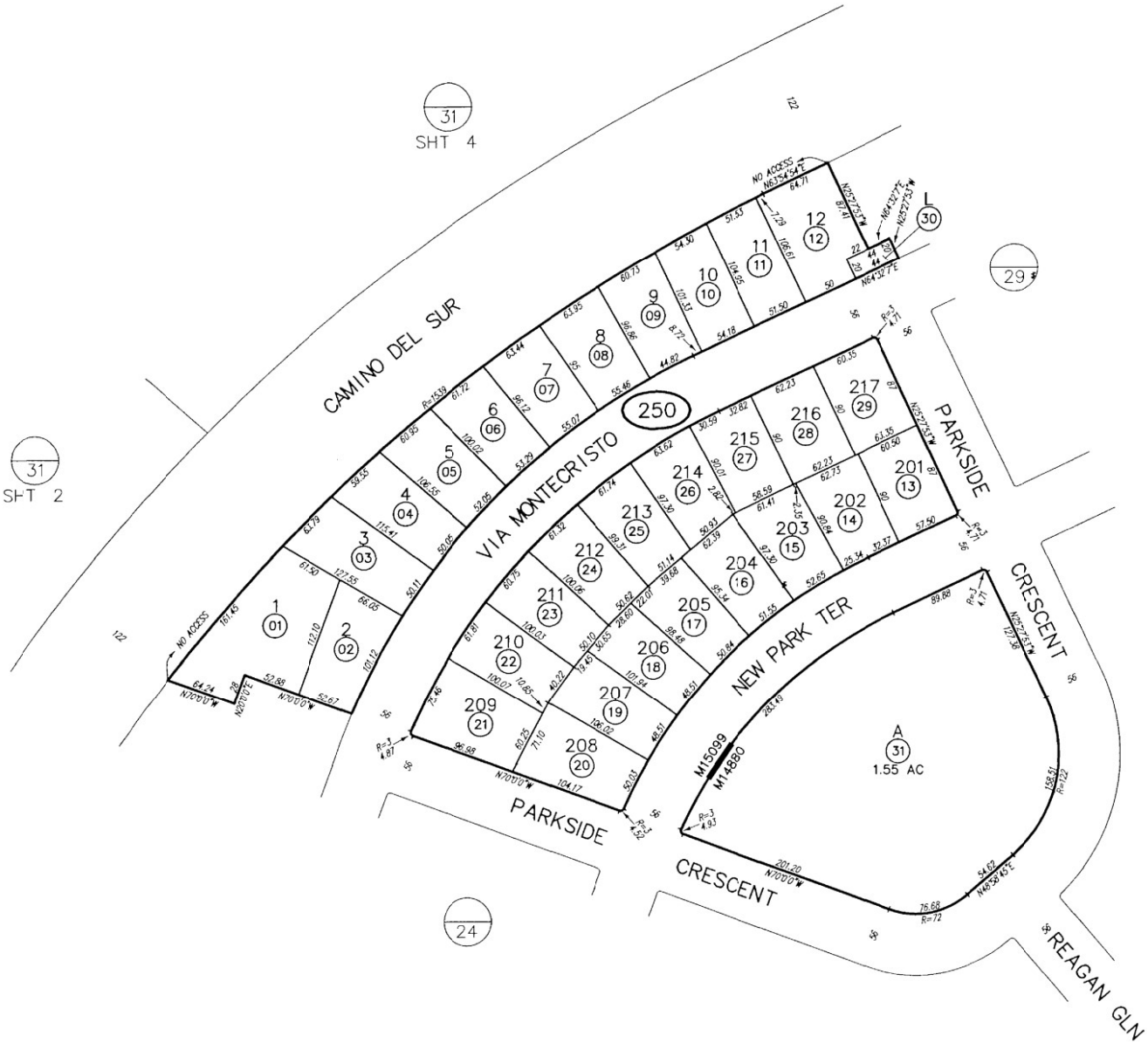
08



MAP 15093 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 1A
MAP 15076 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 1C

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.

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 25
N
1" = 100'

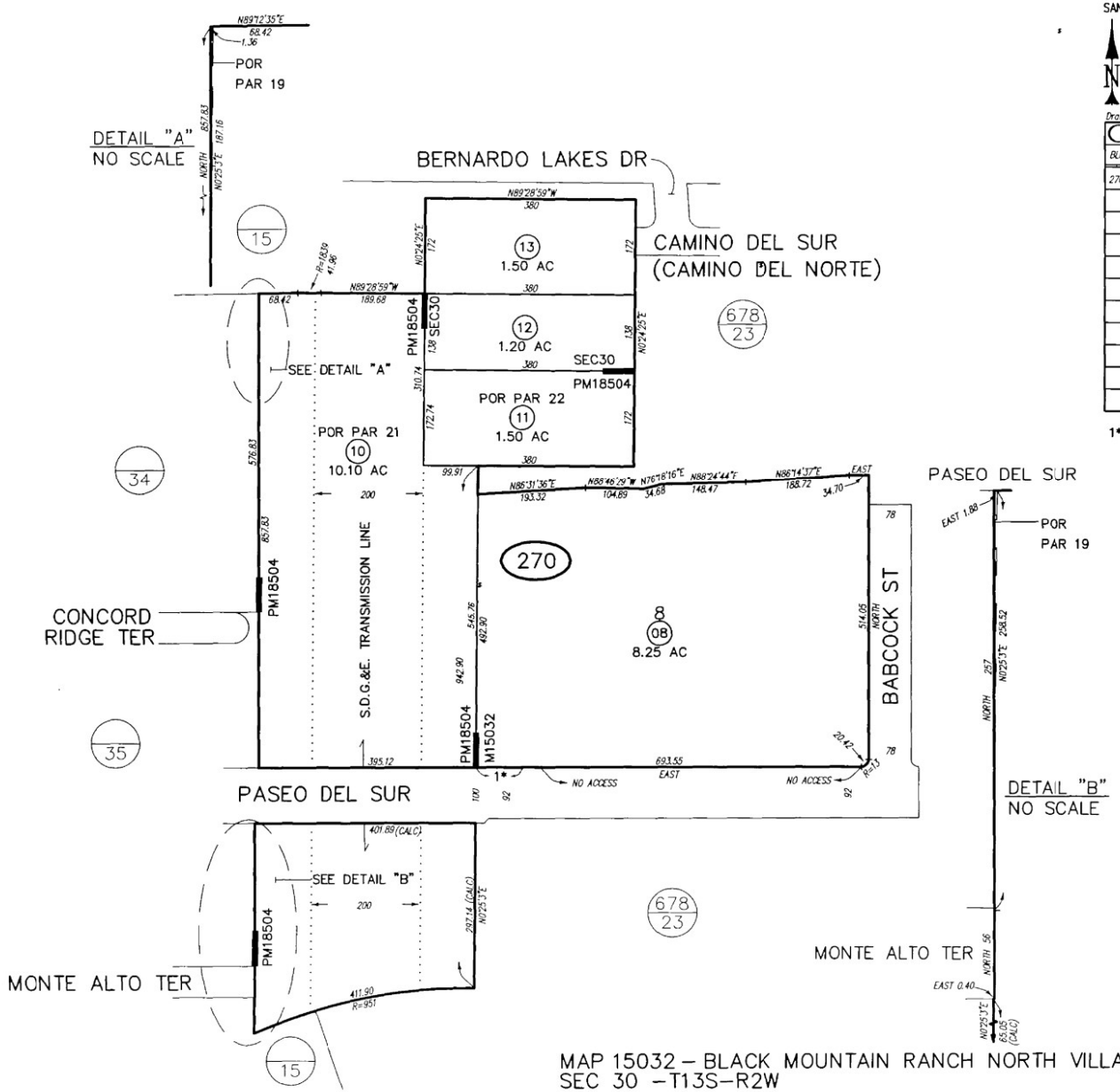
Drawn: 12/23/05 By: JAM From: 267-230

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
250		1 THRU 30	06	156
	-230-06	31	06	10026

MAP 15099 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 2A
MAP 14880 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 2

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 27

N 1" = 200'

12/29/05 JGRO 267-150 &
Drawn: 08/03/05 By: MO From: 678-230

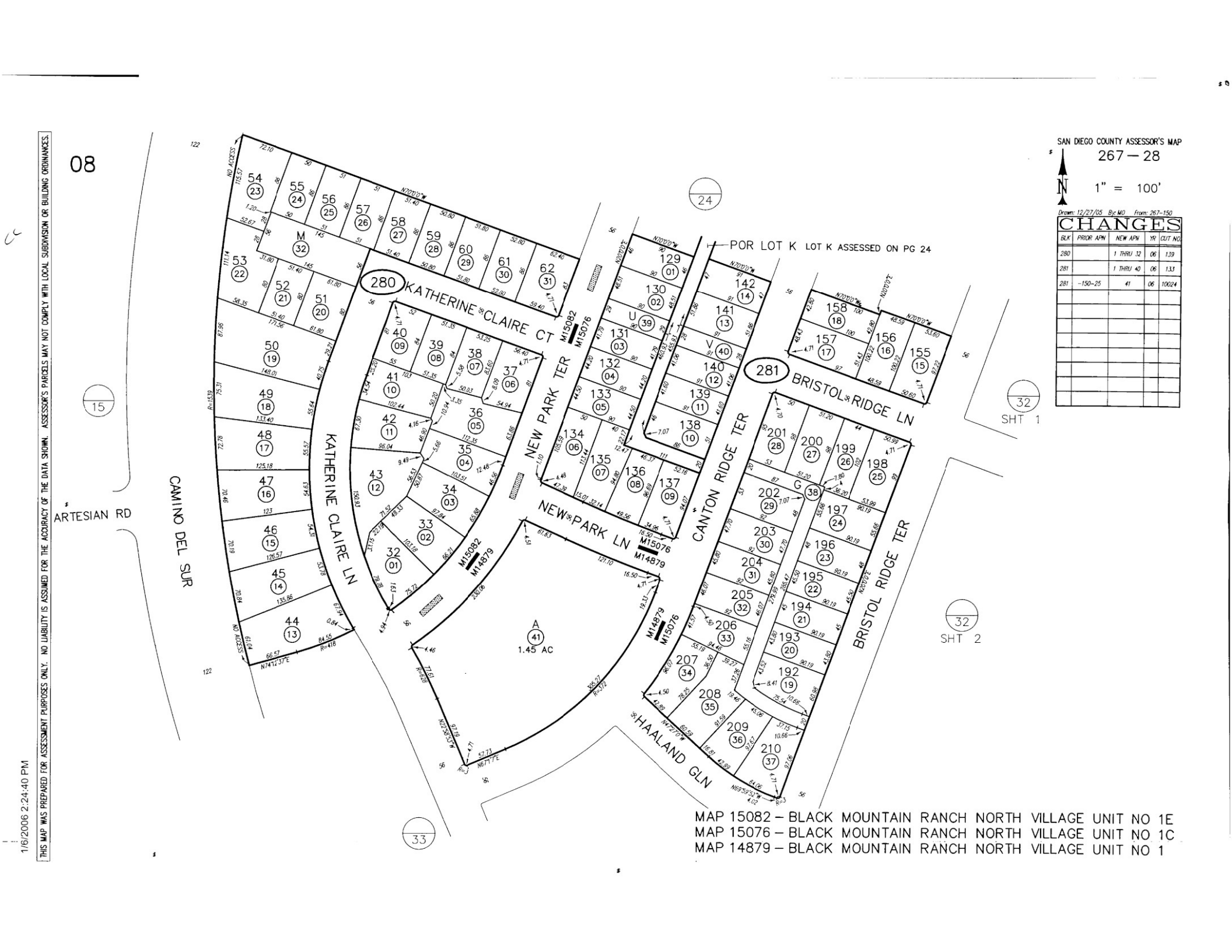
CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
270		1 THRU 10	06	89
	-230-17,19& 30	11 THRU 13	06	10012
	1, 2 & 3	-340- 1 THRU 72	06	205
	4	-341- 1 THRU 23	06	222
	9	-341-24	06	10025
	5, 6 & 7	-350- 1 THRU 62	06	221

1* NO ACCESS

MAP 15032 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 9
SEC 30 –T13S–R2W

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.


08
SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 28
1" = 100'
Drawn: 12/27/05 By: MG From: 267-150
CHANGES
BLK | PRIOR APN | NEW APN | YR | CUT NO.
280 | | 1 THRU 12 | 06 | 139
281 | | 1 THRU 40 | 06 | 133
281 | -150-25 | 41 | 06 | 10024
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.
1/6/2006 2:24:40 PM
ARTESIAN RD
CAMINO DEL SUR
KATHERINE CLAIRE LN
KATHERINE CLAIRE CT
280
NEW PARK TER
NEW PARK LN
CANTON RIDGE TER
281
BRISTOL RIDGE LN
BRISTOL RIDGE TER
HAALAND GLN
POR LOT K LOT K ASSESSED ON PG 24
A 41 1.45 AC
M15082
M15076
M14879
15
24
32 SHT 1
32 SHT 2
33
MAP 15082 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 1E
MAP 15076 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 1C
MAP 14879 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 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.

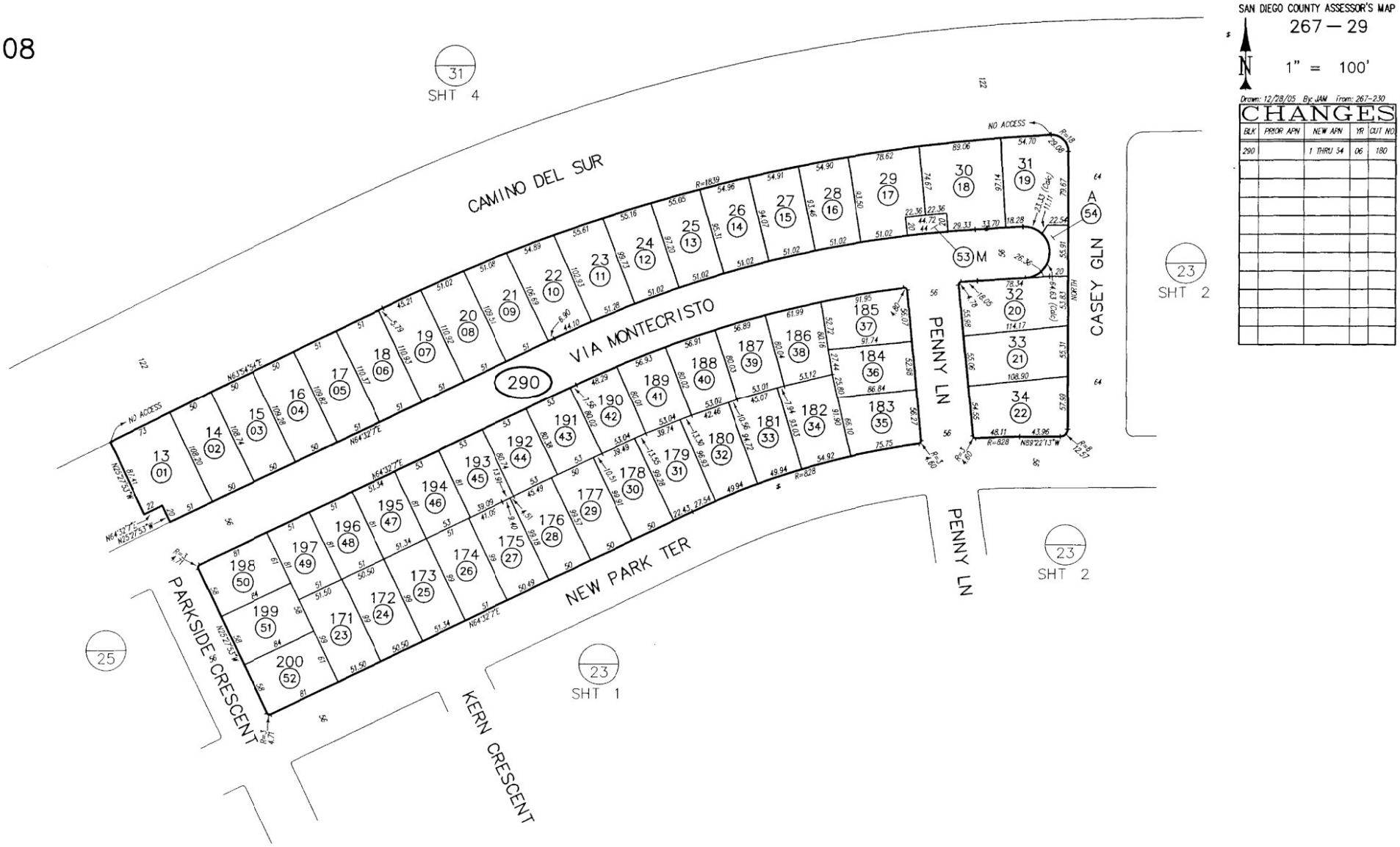
08

SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 29
N
1" = 100'

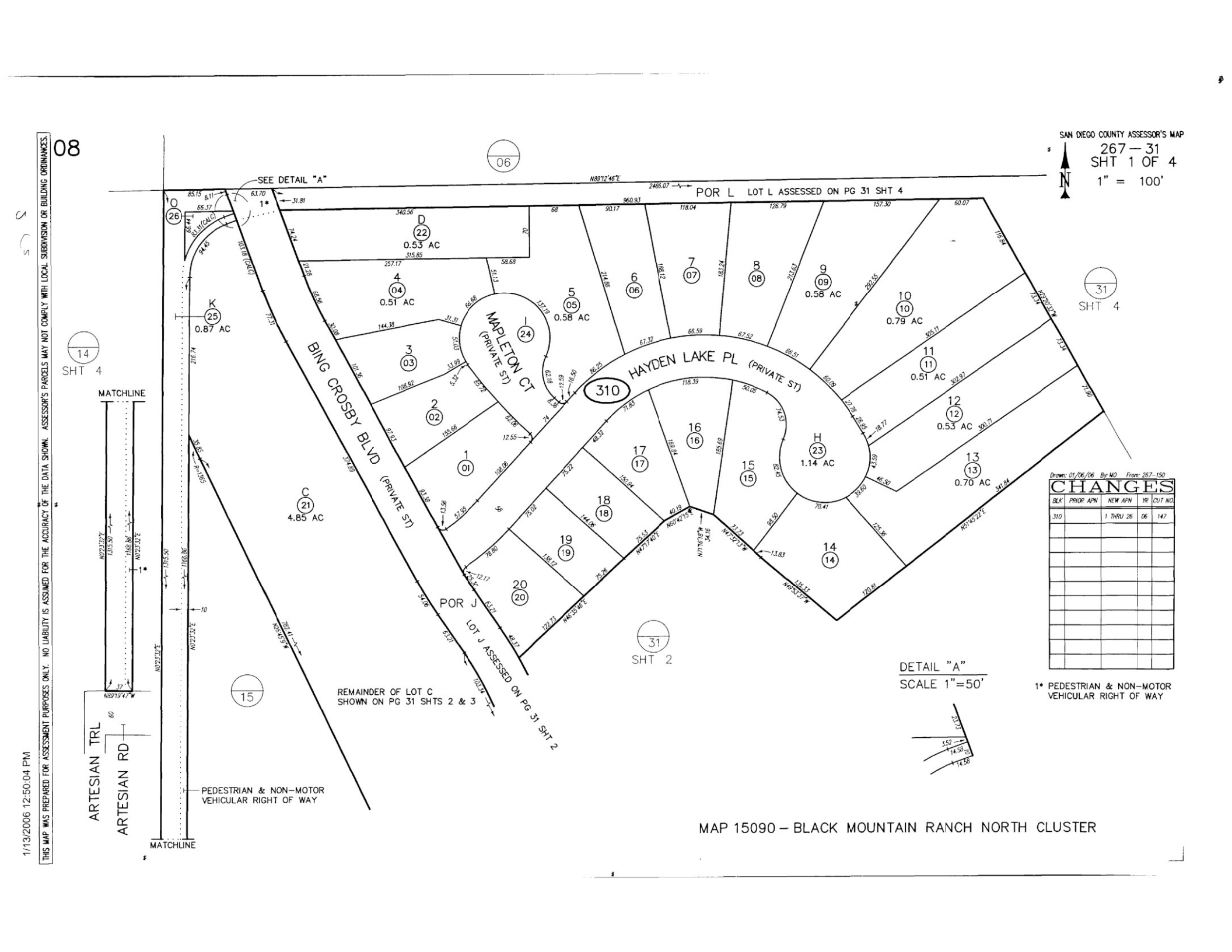
Drawn: 12/28/05 By: JAM From: 267-230

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO
290		1 THRU 54	06	180



MAP 15123 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 2E

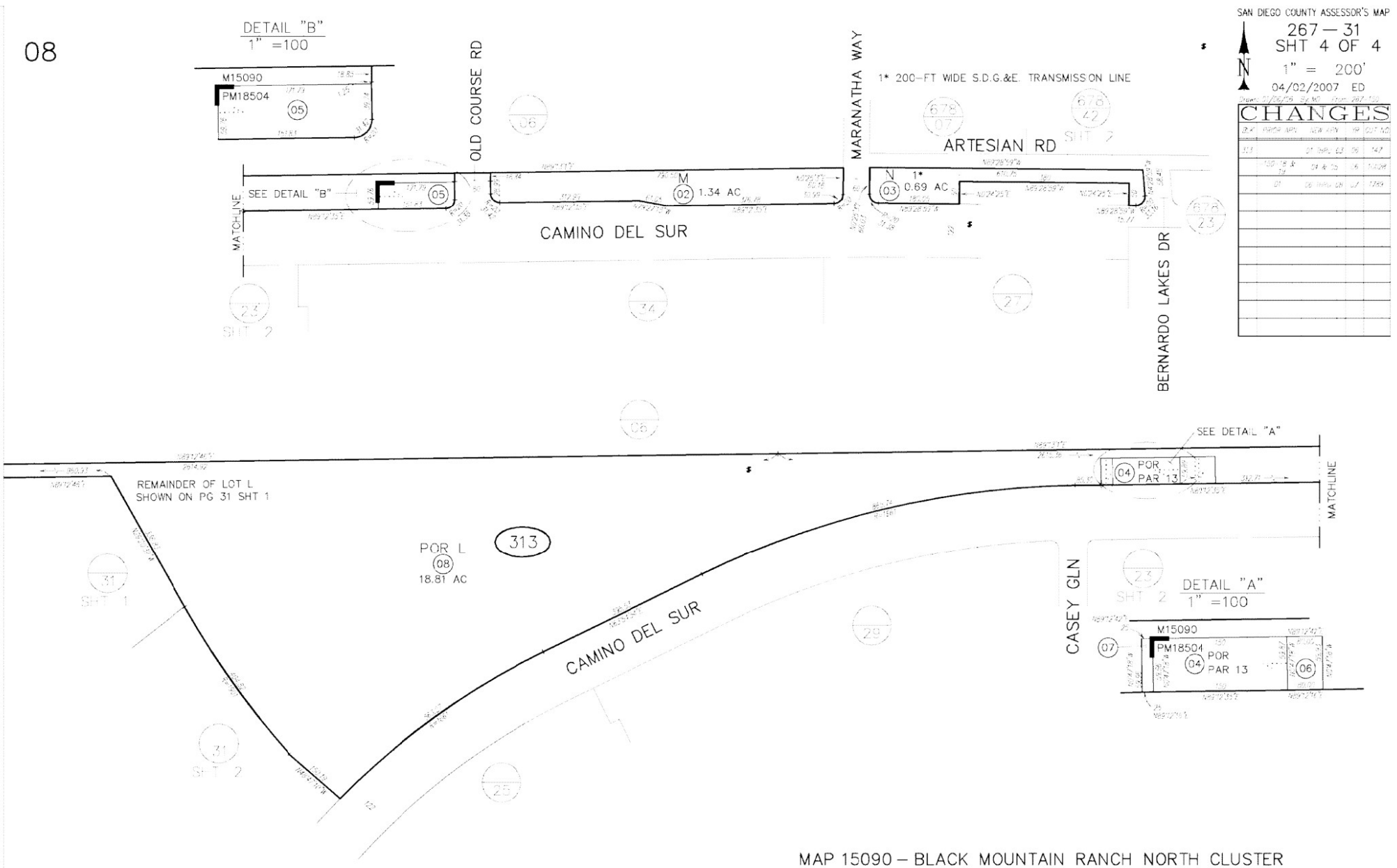


THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

1/13/2006 12:50:04 PM

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.

08



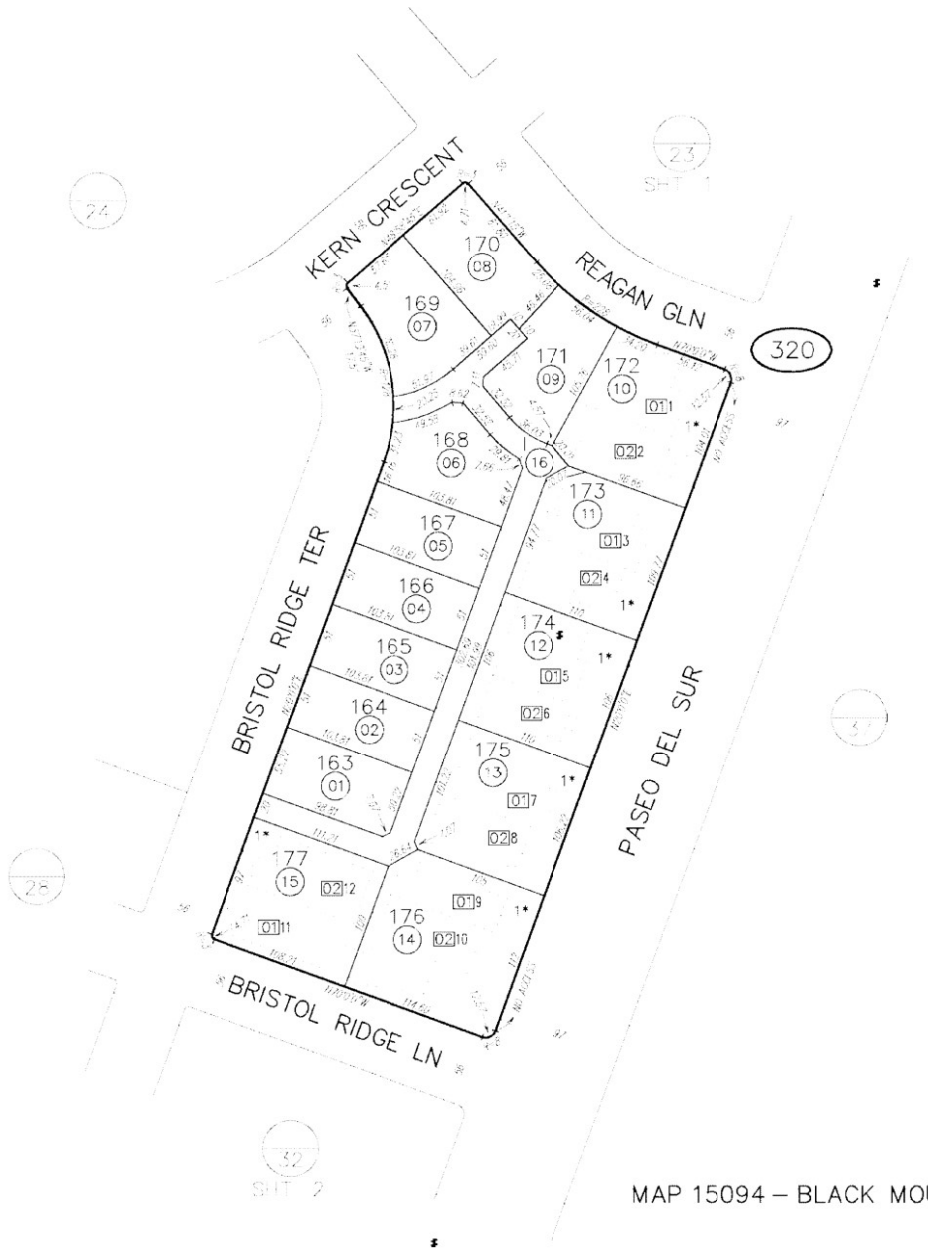
SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 31
SHT 4 OF 4
N
1" = 200'
04/02/2007 ED

CHANGES

BK	PREV APN	NEW APN	TR	CUT NO
113		267-310-63	06	147
153	267-310-63	267-310-64	06	11204
01	267-310-64	267-310-65	06	11789

MAP 15090 – BLACK MOUNTAIN RANCH NORTH CLUSTER

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 32
SHT 1 OF 2
N
1" = 100'
01/22/07 MGS

CHANGES

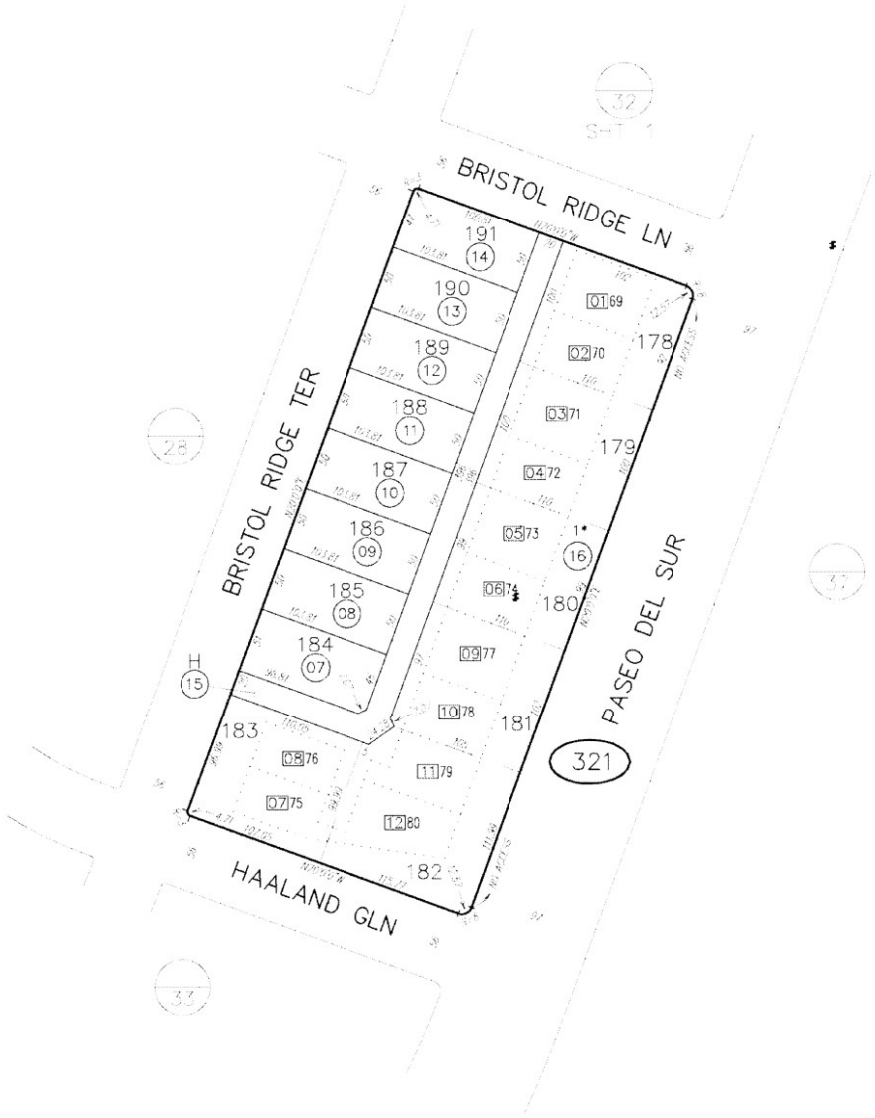
BK	PRIOR APN	NEW APN	YR	CUT NO
320		1 THRU 16	06	751
	16 THRU 19	1 THRU 16 OFF BK 320	07	752

1* CONDO
CASSERO AT DEL SUR-PHASE 1
DOC 2006-0727364

MAP 15094 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 1B

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.

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 32
SHT 2 OF 2
N
1" = 100'
12/27/07 JAM

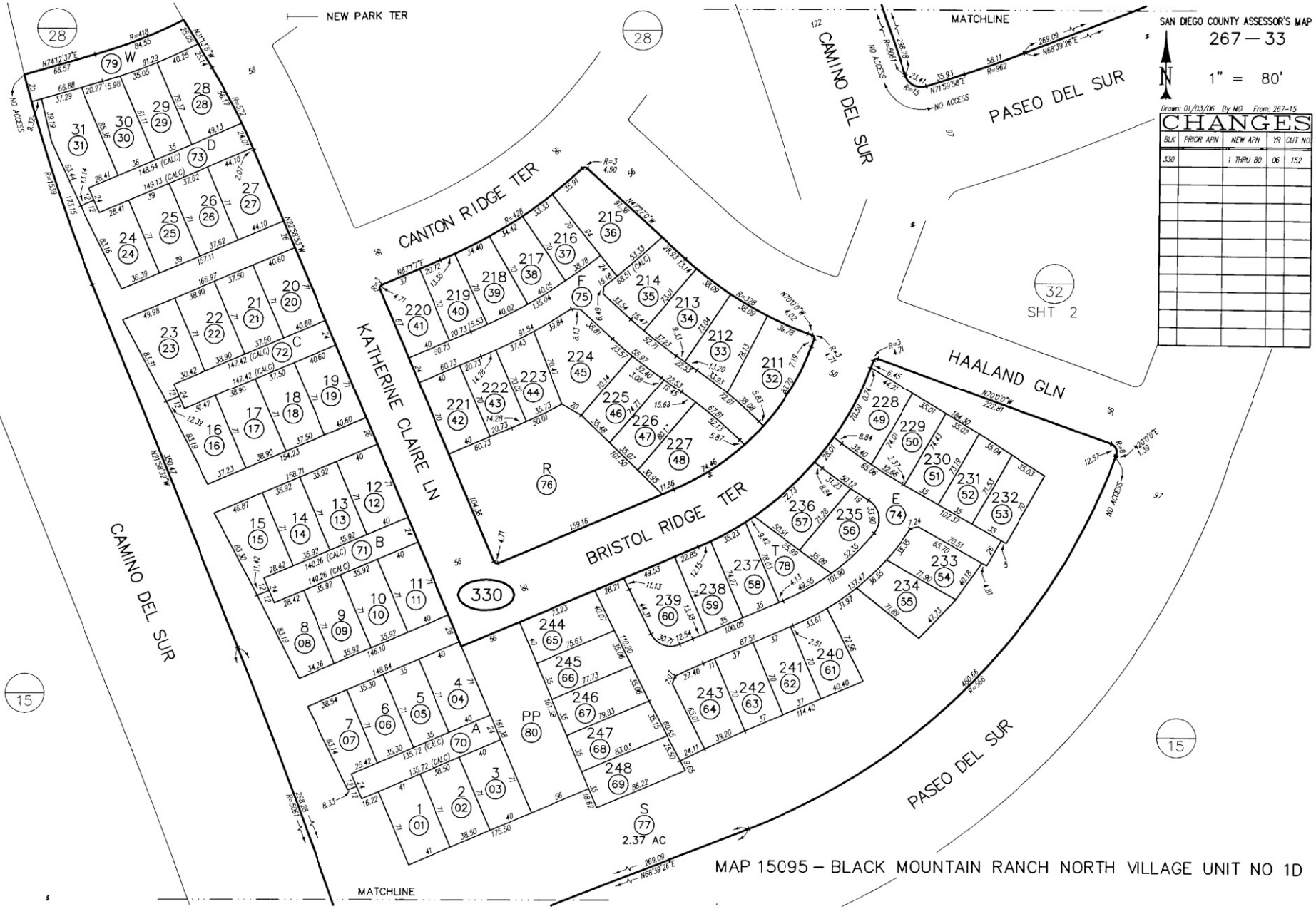
CHANGES

BK	PRIOR APN	NEW APN	MP	DOT NO
321		1 THRU 15	08	151
	1 - A	16 & CONDO	08	204

1* CONDO
CASSERO AT DEL SUR
PHASE 5
DOC2007-0644346 &
DOC2007-0669236

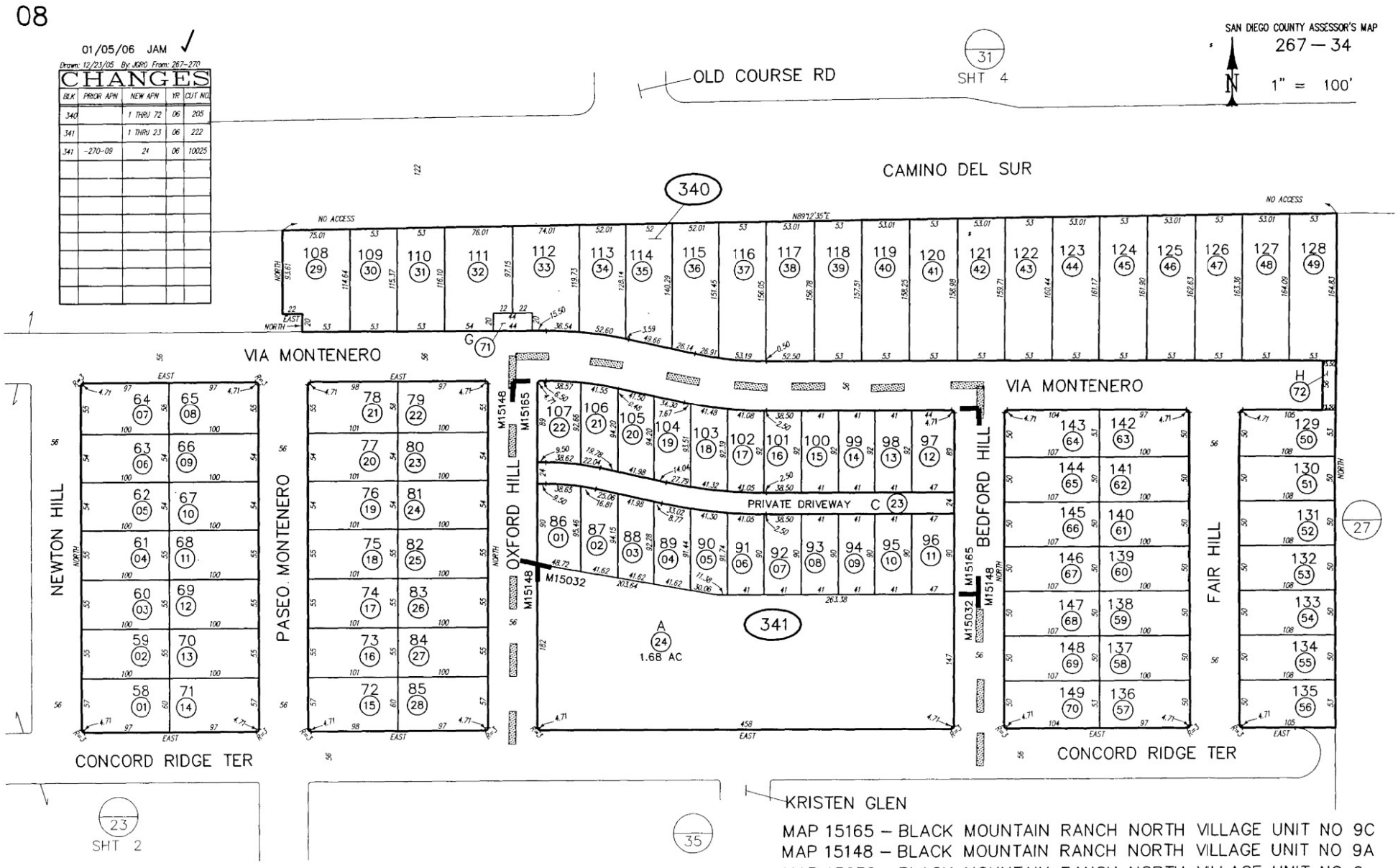
MAP 15094 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 1B

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.

1/6/2006 3:05:11 PM



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.

08

SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 35

N

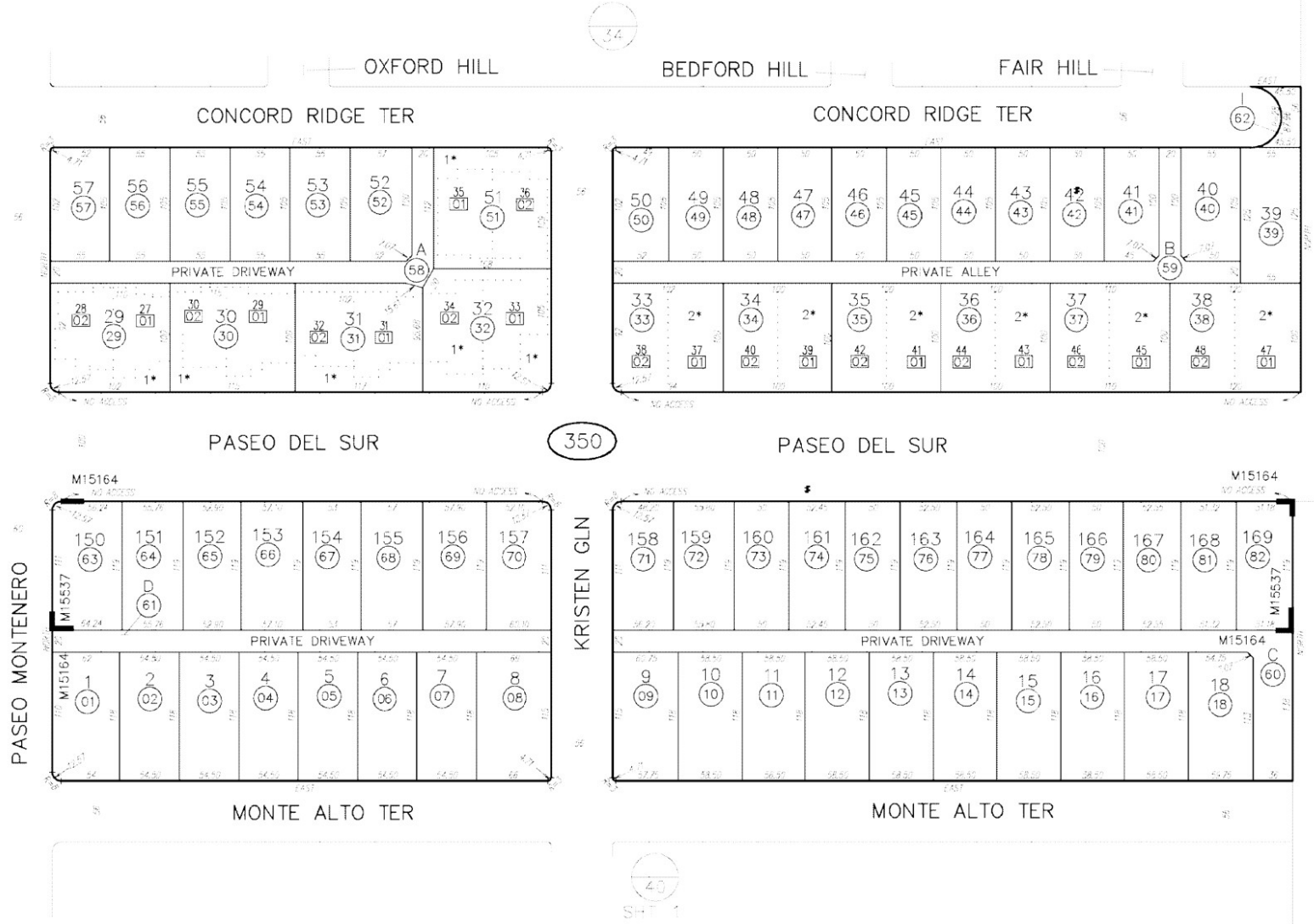
1" = 100'
08/24/07 DEP

CHANGES

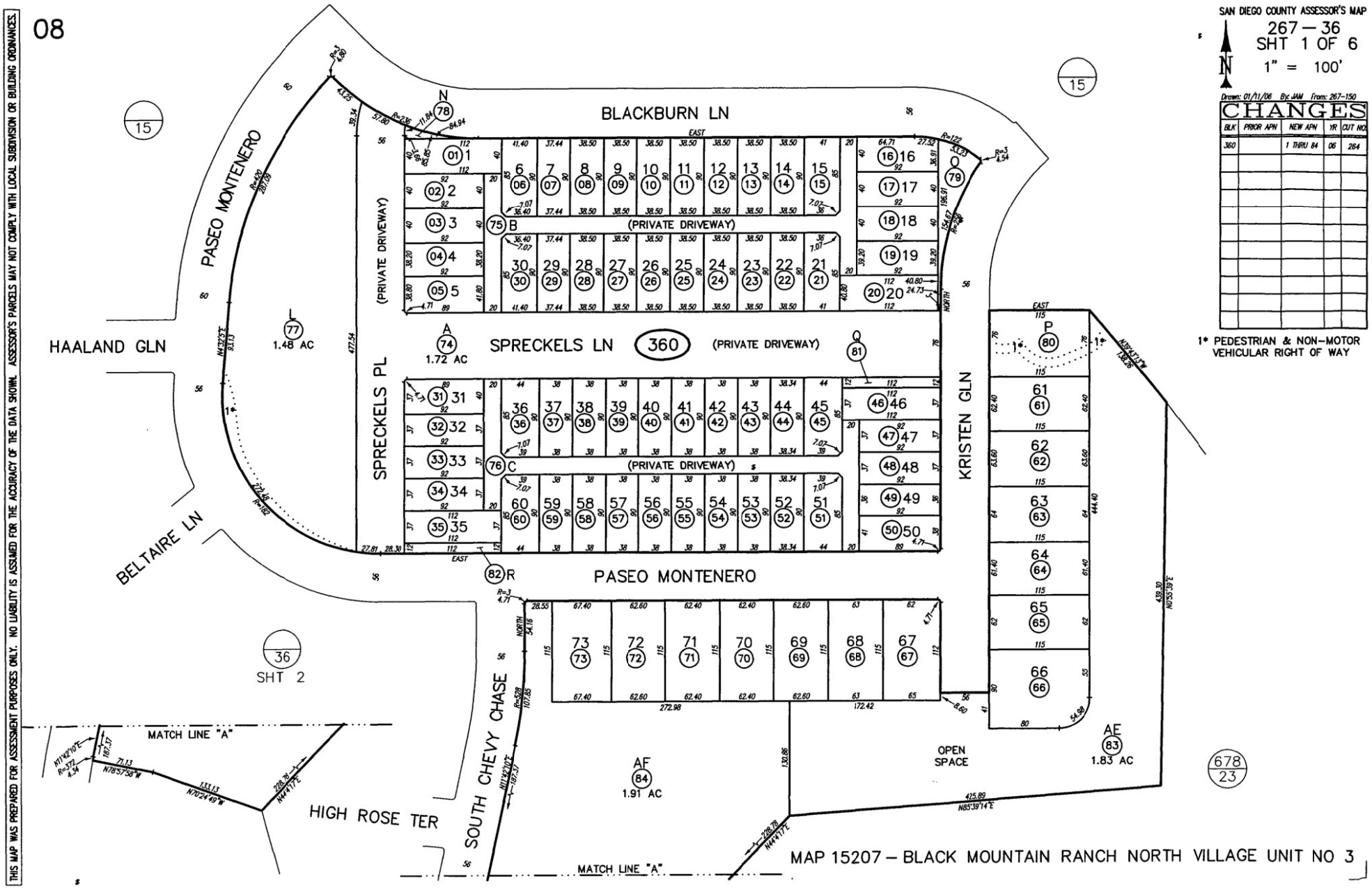
BOOK	PRIOR APN	NEW APN	YR	CUT NO
267		* THRU 62	06	224
267	35-PAR. 2A	35-THRU 62	06	12
267	35-THRU 37	SAME & CONDO	06	224
267	33-THRU 35	SAME & CONDO	06	447

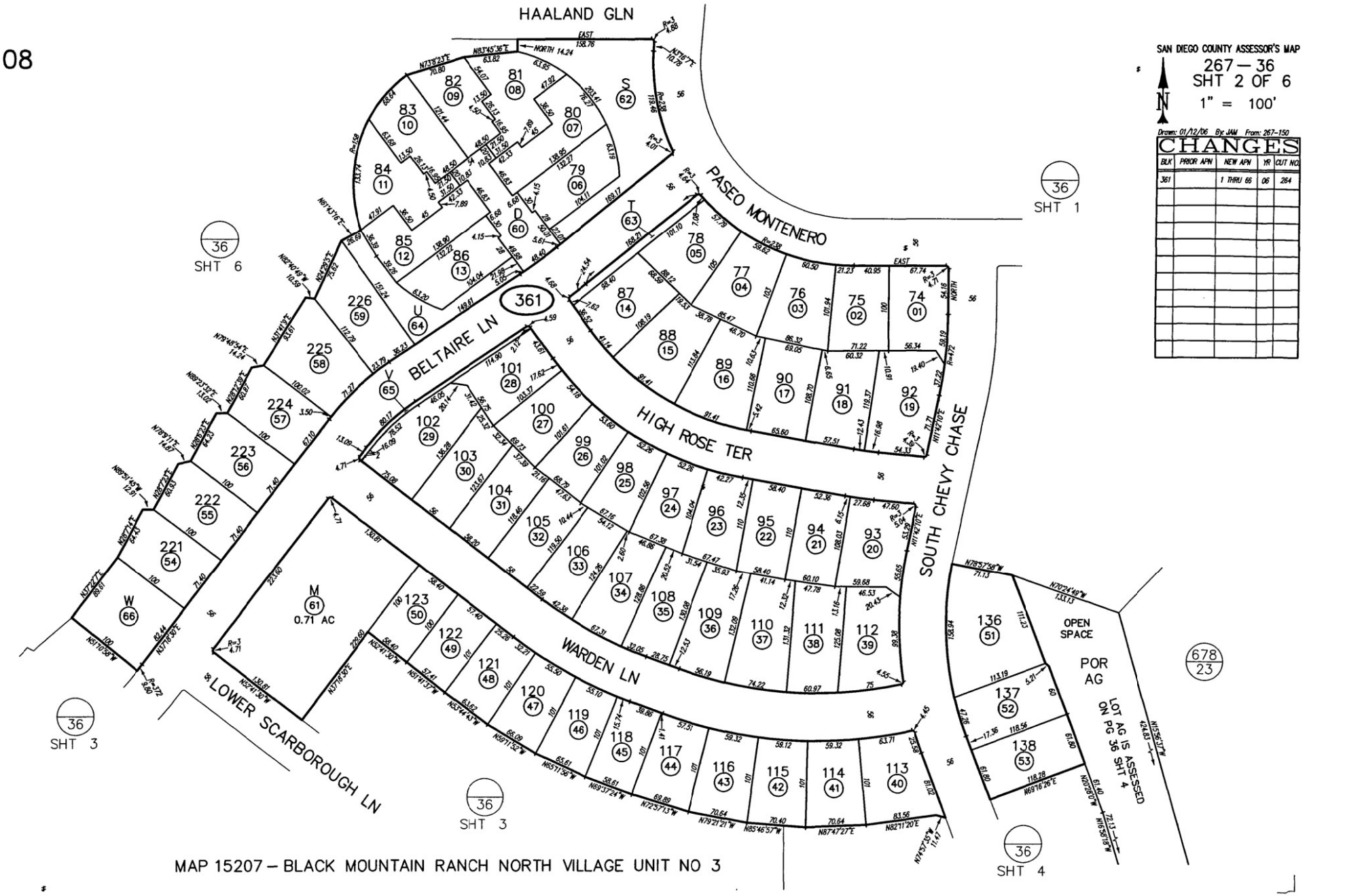
1* CONDO
CASSERO AT DEL SUR– PHASE 3
DOC2007–0262691

2* CONDO
CASSERO AT DEL SUR– PHASE 4
DOC2007–0457359

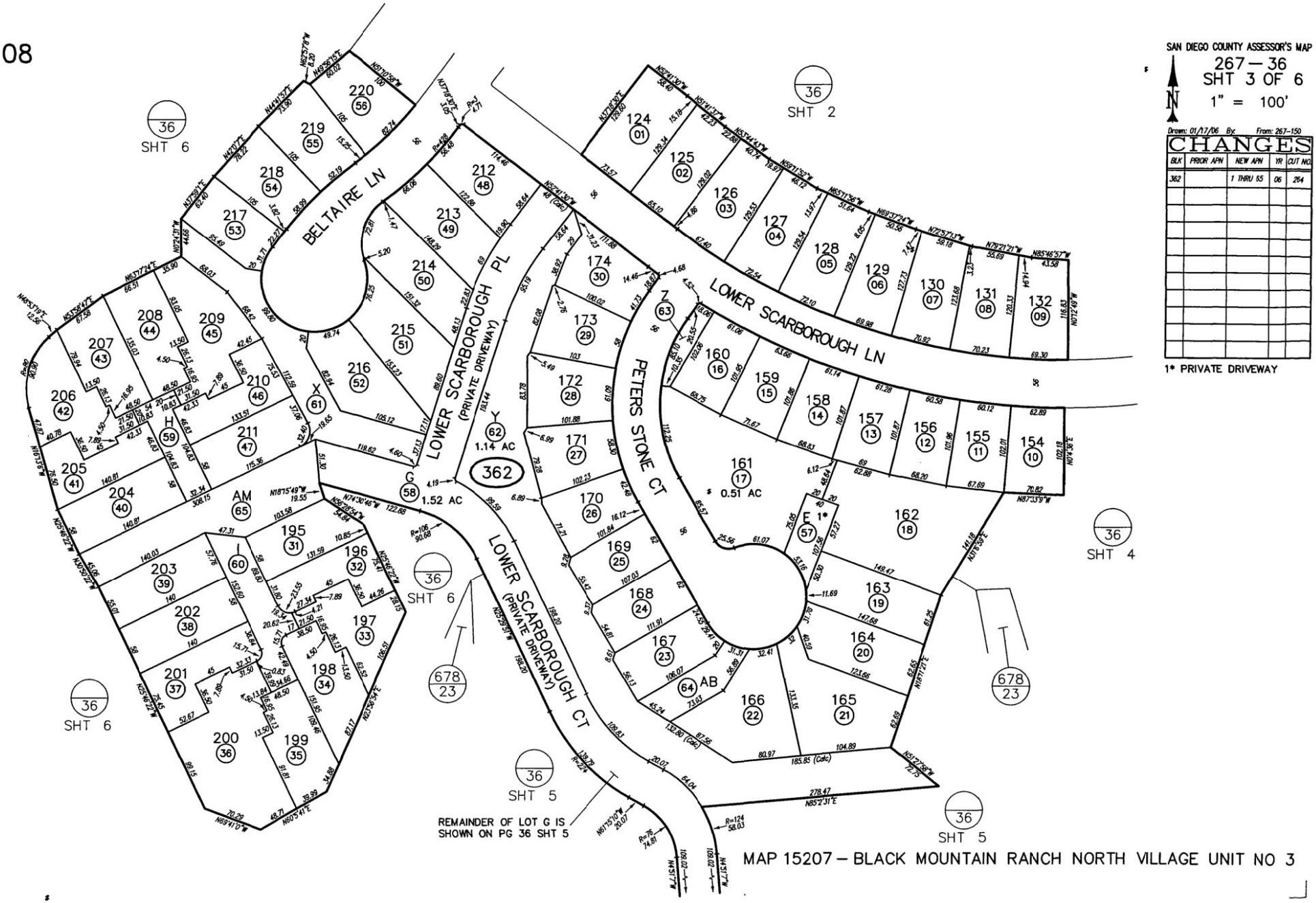


MAP 15537 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 9F
MAP 15164 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 9B

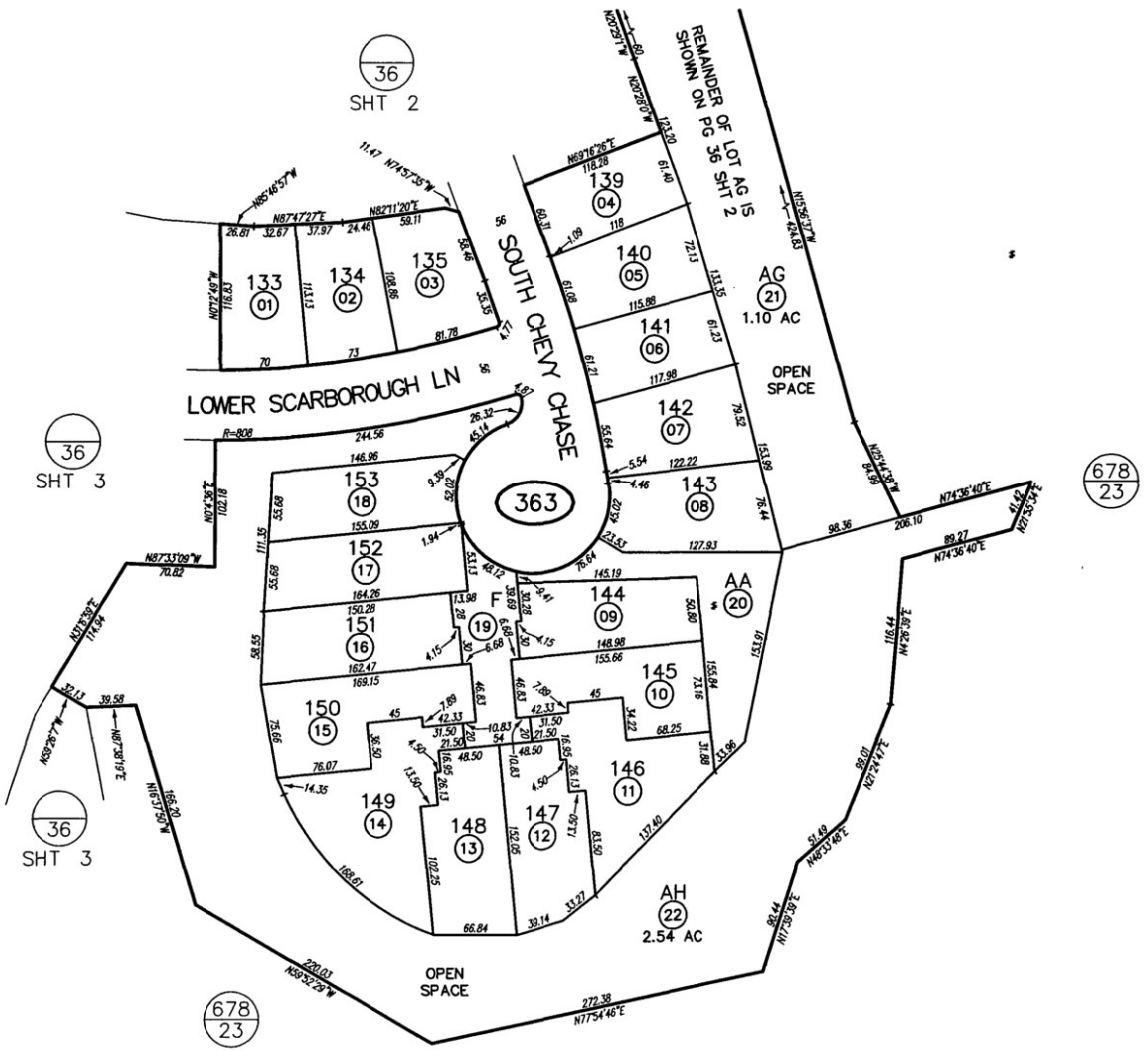

08
SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 36
SHT 1 OF 6
1" = 100'
Drawn: 01/11/06 By: JAM From: 267-150
CHANGES
BLK | PRIOR APN | NEW APN | YR | CUT NO.
360 | | 1 THRU 84 | 06 | 264
1* PEDESTRIAN & NON-MOTOR VEHICULAR RIGHT OF WAY
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.
BLACKBURN LN
PASEO MONTENERO
HAALAND GLN
SPRECKELS PL
SPRECKELS LN
360
(PRIVATE DRIVEWAY)
KRISTEN GLN
BELTAIRE LN
PASEO MONTENERO
SOUTH CHEVY CHASE
HIGH ROSE TER
OPEN SPACE
1.48 AC
1.72 AC
1.91 AC
1.83 AC
AE
AF
MATCH LINE "A"
36
SHT 2
15
678
23
MAP 15207 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 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.


08
SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 36
SHT 3 OF 6
1" = 100'
Drawn: 01/17/06 By: From: 267-150
CHANGES
BLK | PRIOR APN | NEW APN | YR | CUT NO.
362 | | 1 THRU 55 | 06 | 264
1* PRIVATE DRIVEWAY
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.
BELTAIRE LN
LOWER SCARBOROUGH PL (PRIVATE DRIVEWAY)
LOWER SCARBOROUGH LN
PETERS STONE CT
LOWER SCARBOROUGH CT (PRIVATE DRIVEWAY)
362
1.14 AC
1.52 AC
0.51 AC
REMAINDER OF LOT G IS SHOWN ON PG 36 SHT 5
MAP 15207 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 3
36 SHT 2
36 SHT 4
36 SHT 5
36 SHT 6
678/23

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 36
SHT 4 OF 6
N
1" = 100'

Drawn: 01/18/06 By: JAM From: 267-150

CHANGES

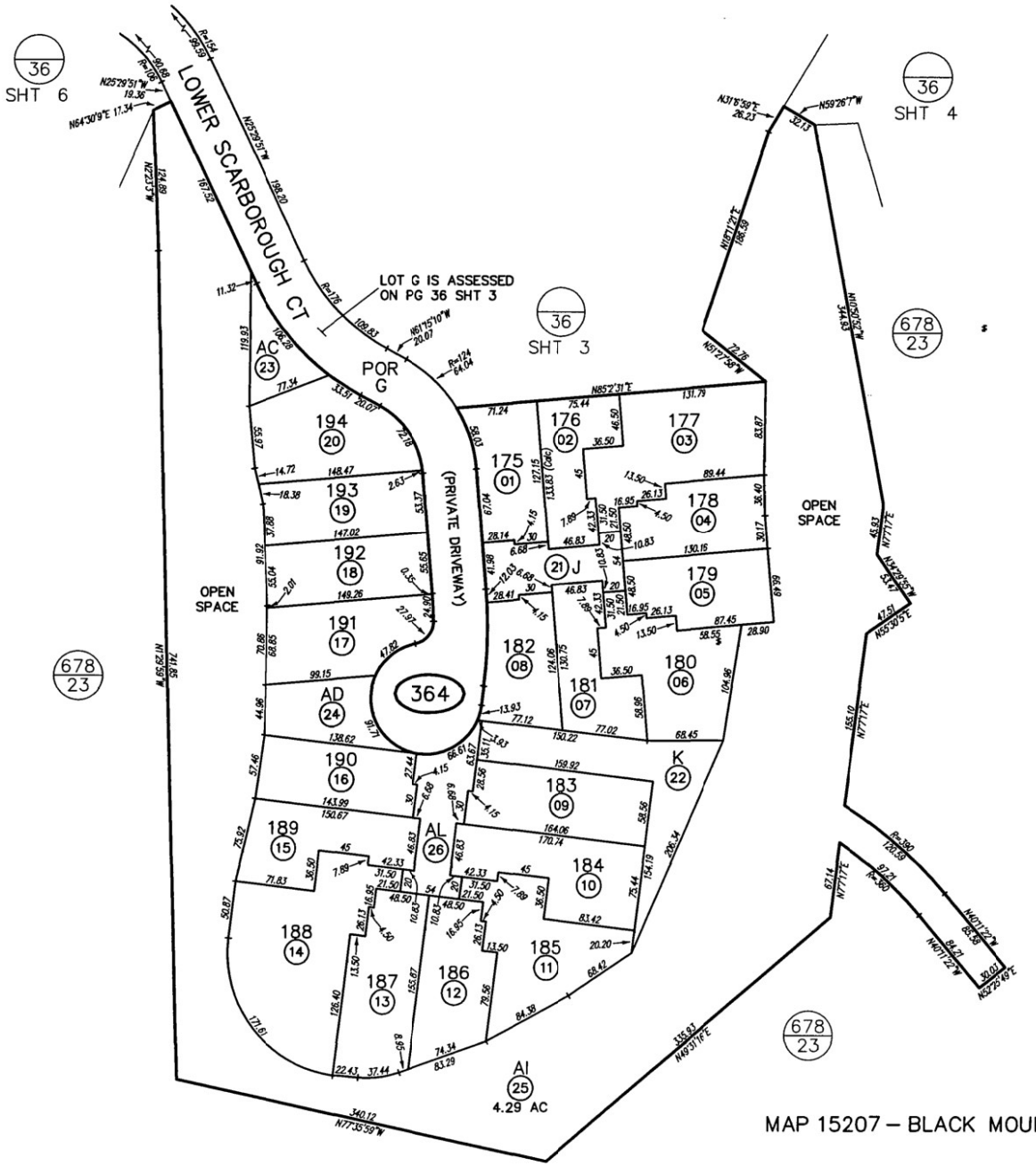
BLK	PRIOR APN	NEW APN	YR	CUT NO.
363		1 THRU 22	06	264

MAP 15207 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 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.

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.

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 36
SHT 5 OF 6
1" = 100'

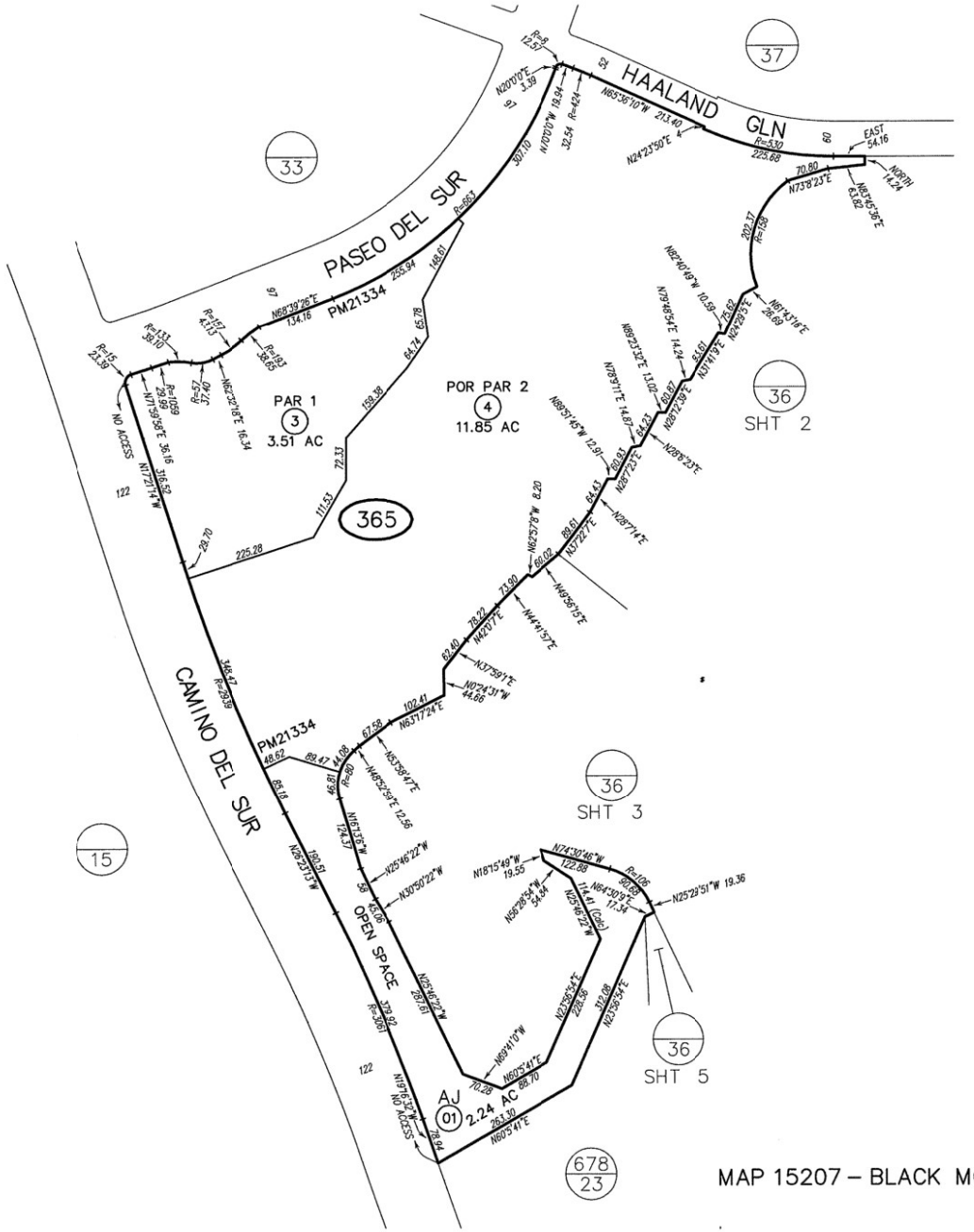
Drawn: 01/19/06 By: JAM From: 267-150

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
364		1 THRU 26	06	264

MAP 15207 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 3

08



SAN DIEGO COUNTY ASSESSOR'S MAP

267 — 36

SHT 6 OF 6

N

1" = 200'

10/17/16 VED

Drawn: 01/19/06 By: From: 267-150

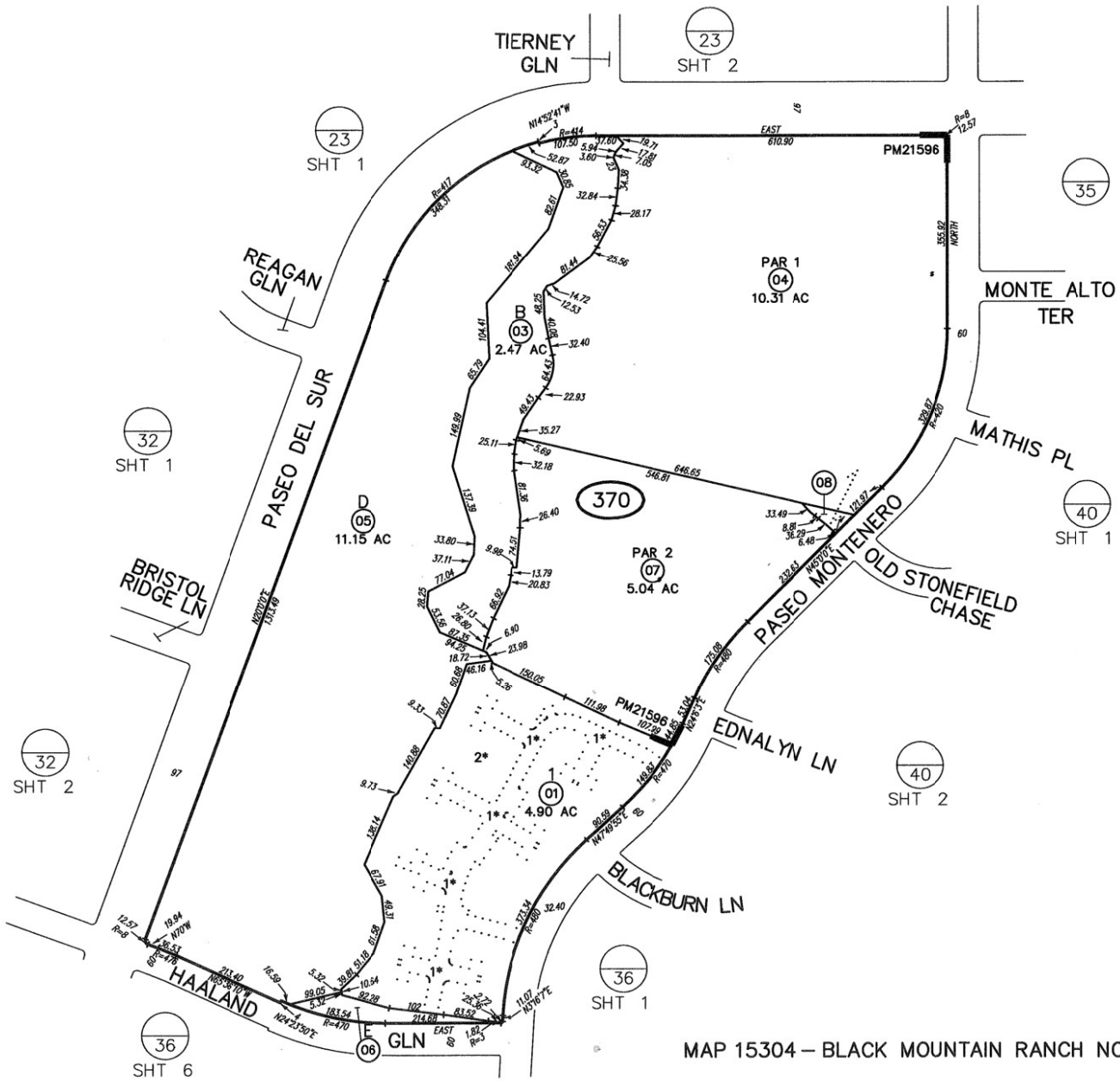
CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
365		1 & 2	06	264
	2	3 & 4	17	11132

MAP 15207 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 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.

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267—37
SHT 1 OF 2
1" = 200'
8/1/18 AAA
Drawn: 10/11/06 By: JGRO From: 267-150

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
370		01 THRU 06	07	57
	01	CONDO	09	588 CC
	02	07 & 08	19	1143

1* CHRISTOPHER RIDGE TER (PRIVATE ST)

2* CONDO MANDOLIN AT DEL SUR DOC2008-0357169 (SEE SHT 2)

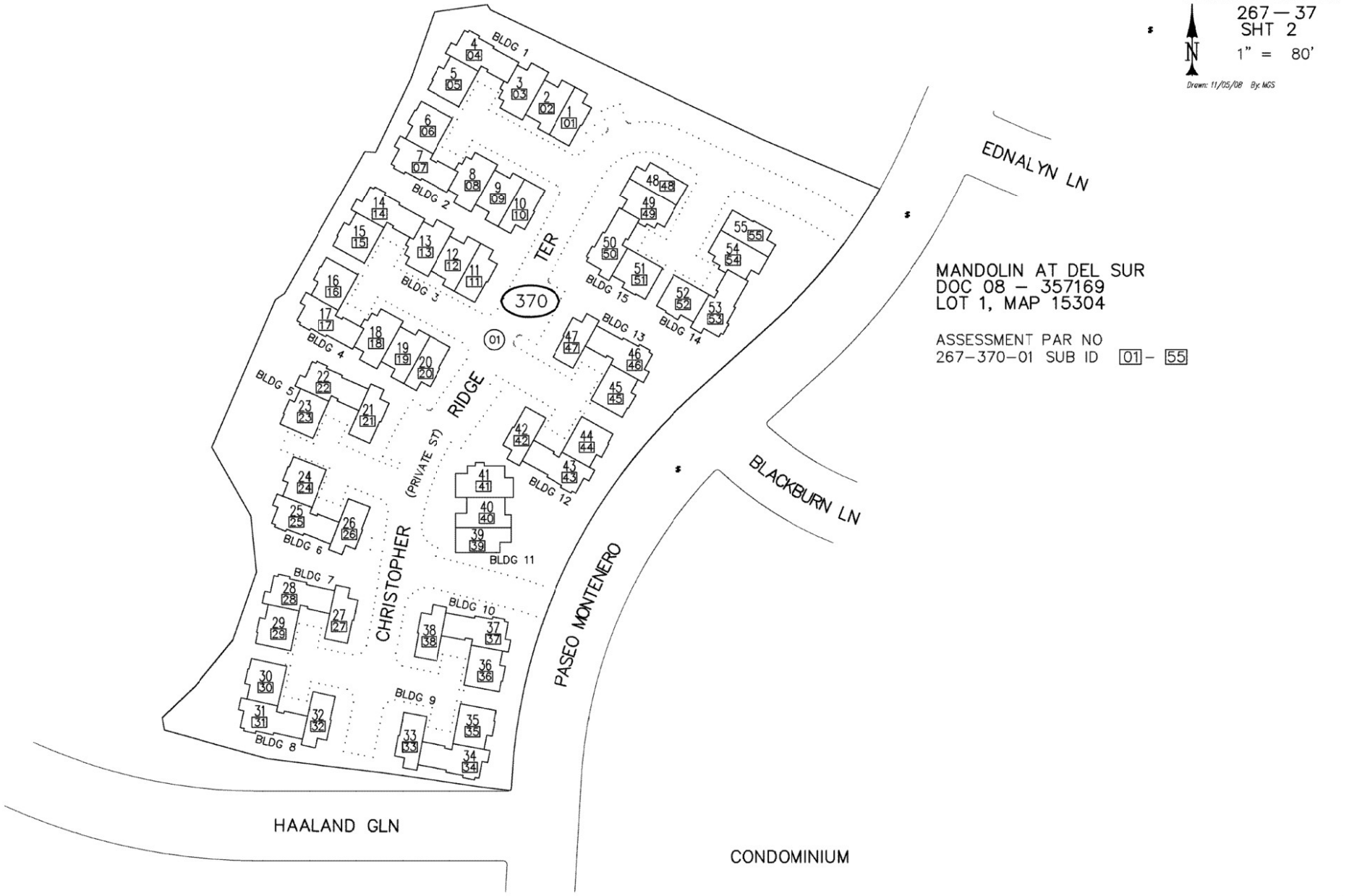
MAP 15304 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 4

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.

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.

08

SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 37
SHT 2
N
1" = 80'
Drawn: 11/05/08 By: MGS



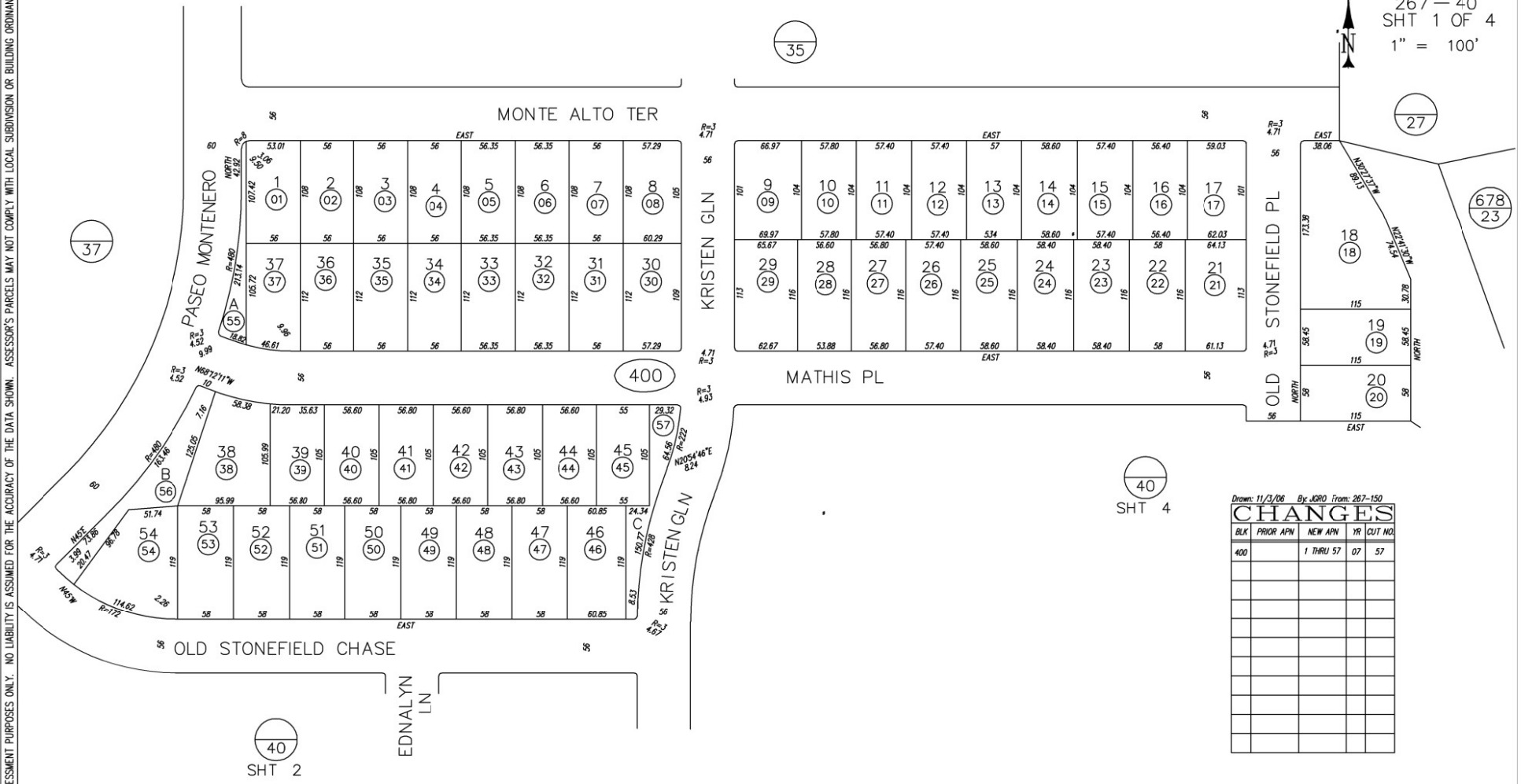
MANDOLIN AT DEL SUR
DOC 08 – 357169
LOT 1, MAP 15304

ASSESSMENT PAR NO
267–370–01 SUB ID 01 – 55

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.

08

SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 40
SHT 1 OF 4
1" = 100'



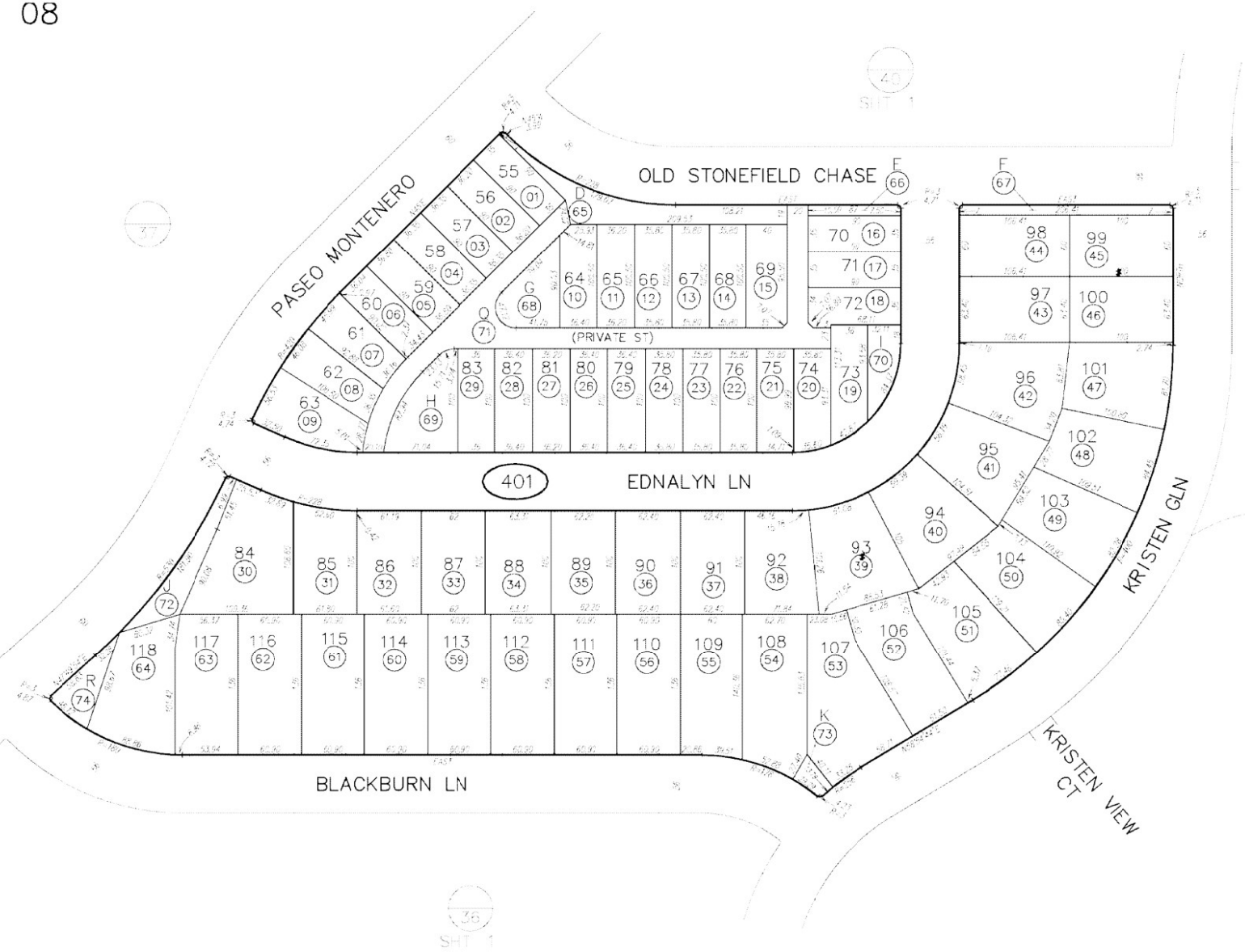
Drawn: 11/3/06 By: JGRO From: 267-150

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
400		1 THRU 57	07	57

MAP 15327 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 5

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 — 40
SHT 2 OF 4
1" = 100'

CHANGES

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 15327 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 5

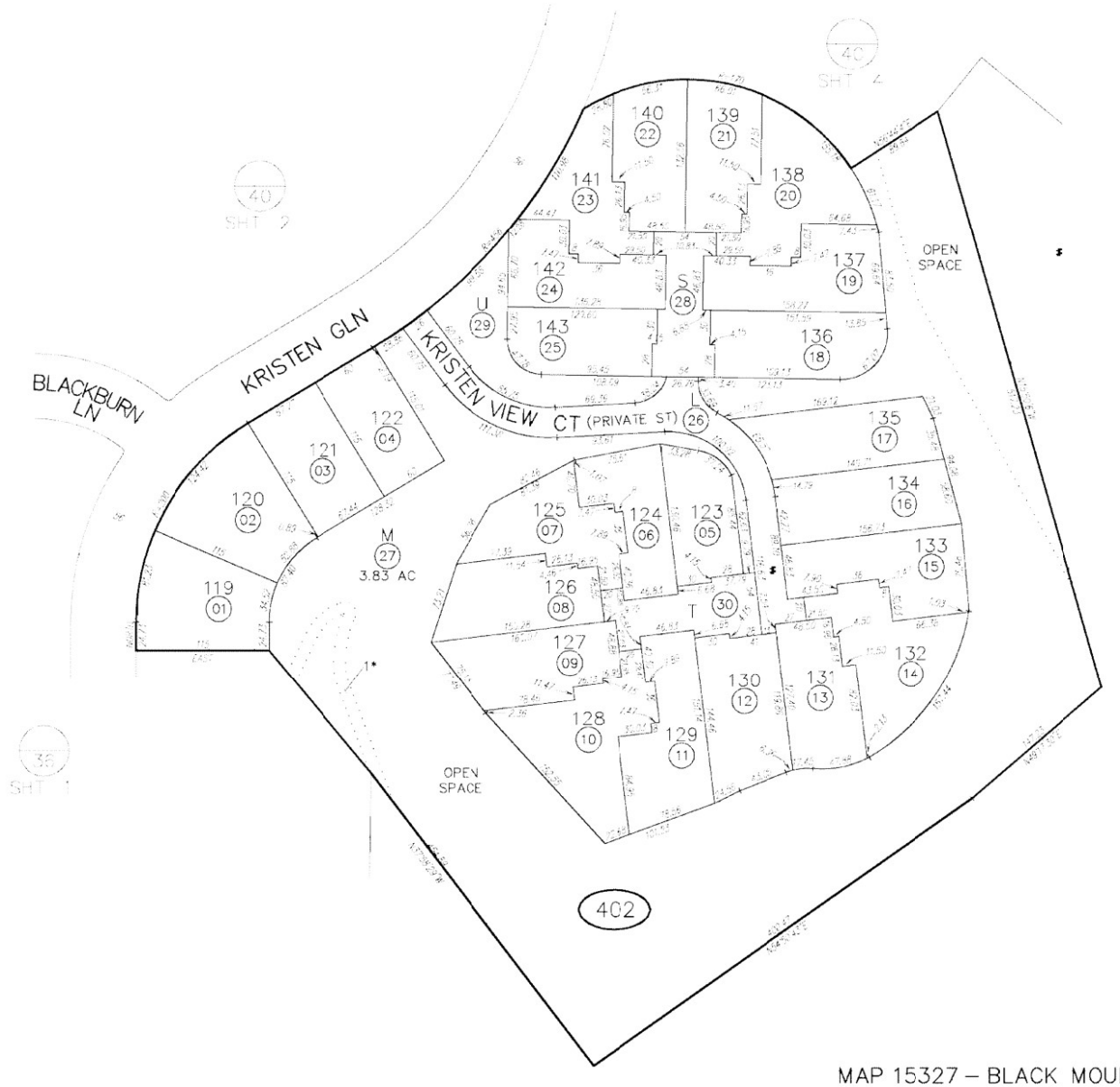
08

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 — 40
SHT 3 OF 4
1" = 100'

CHANGES

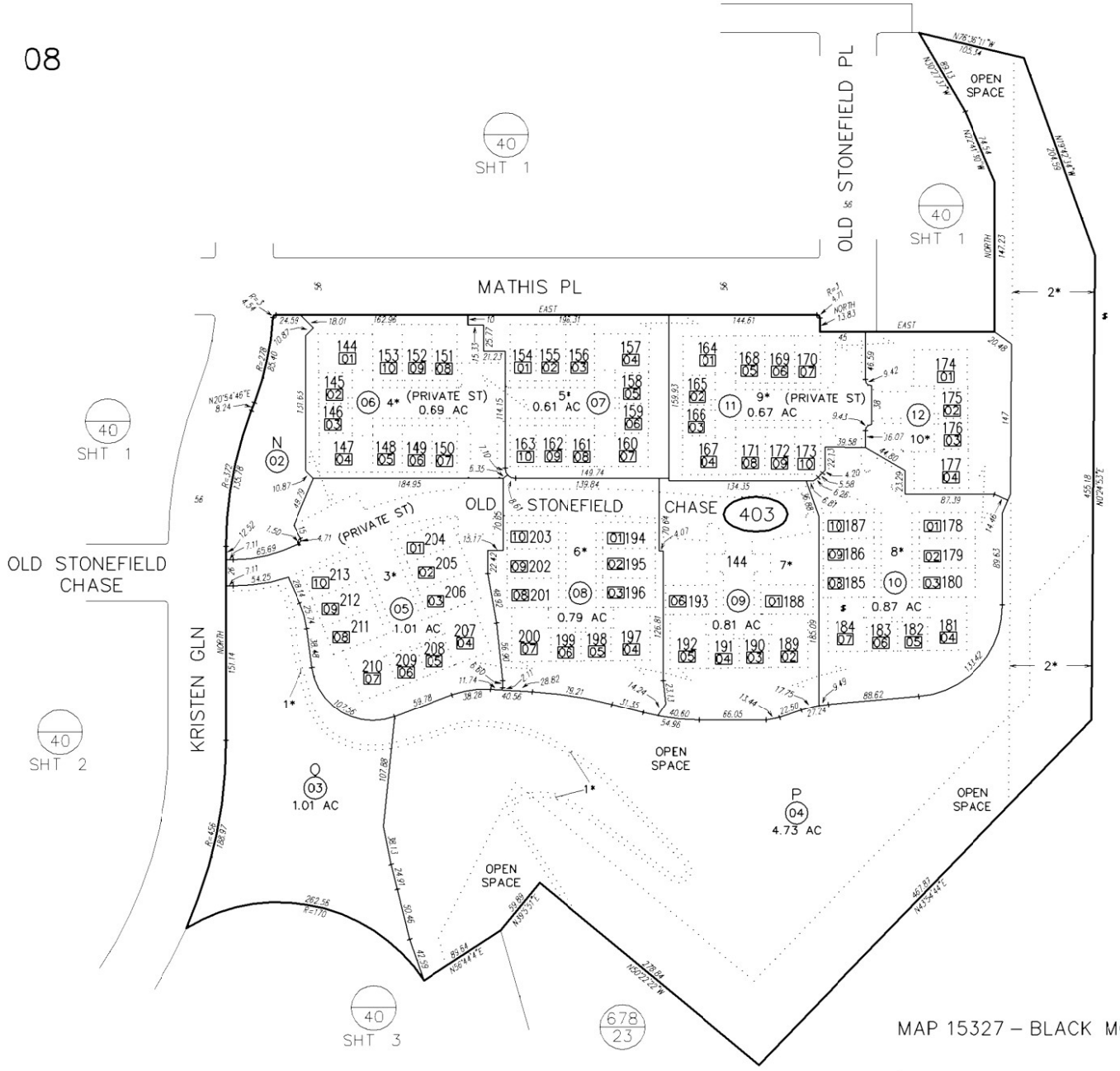
BK	PRIOR APN	NEW APN	YR	EDIT NO
402		* 10% SV	07	01



MAP 15327 — BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 5

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.

08



SAN DIEGO COUNTY ASSESSOR'S MAP
267 – 40
SHT 4 OF 4
1" = 100'
11/10/11 MGC
Drawn: 11/3/06 By: JQRO From: 267-150

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
403		01 THRU 04	07	57
	01	05 THRU 12 & SUBIDS	12	547

1* 5' PEDESTRIAN & NON-MOTOR VEHICULAR RIGHT OF WAY

2* S.D.G.&E TRANSMISSION LINE

3* CONDO
MANDOLIN II AT DEL SUR PHASE 1
DOC11-071197

4* CONDO
MANDOLIN II AT DEL SUR PHASE 2
DOC11-071197

5* CONDO
MANDOLIN II AT DEL SUR PHASE 3
DOC11-071197

6* CONDO
MANDOLIN II AT DEL SUR PHASE 4
DOC11-071197

7* CONDO
MANDOLIN II AT DEL SUR PHASE 5
DOC11-071197

8* CONDO
MANDOLIN II AT DEL SUR PHASE 6
DOC11-071197

9* CONDO
MANDOLIN II AT DEL SUR PHASE 7
DOC11-071197

10* CONDO
MANDOLIN II AT DEL SUR PHASE 8
DOC11-071197

MAP 15327 – BLACK MOUNTAIN RANCH NORTH VILLAGE UNIT NO 5

Exhibit D

Special Tax Refunding Bonds, Series 2015

Debt Service Schedule

Poway Unified School District
Improvement Area A of Community Facilities District No. 14
Series 2015 Special Tax Refunding Bonds
Debt Service Schedule

Period Ending	Series 2015 Special Tax Refunding Bonds		Annual Debt Service Payment
	Principal	Interest	
9/1/2026	$1,900,000.00	$1,565,750.00	$3,465,750.00
9/1/2027	2,065,000.00	1,468,750.00	3,533,750.00
9/1/2028	2,230,000.00	1,374,250.00	3,604,250.00
9/1/2029	2,415,000.00	1,262,750.00	3,677,750.00
9/1/2030	2,610,000.00	1,142,000.00	3,752,000.00
9/1/2031	2,820,000.00	1,011,500.00	3,831,500.00
9/1/2032	3,025,000.00	878,000.00	3,903,000.00
9/1/2033	3,255,000.00	726,750.00	3,981,750.00
9/1/2034	3,500,000.00	564,000.00	4,064,000.00
9/1/2035	3,760,000.00	389,000.00	4,149,000.00
9/1/2036	4,020,000.00	201,000.00	4,221,000.00
Total	**$31,600,000.00**	**$10,583,750.00**	**$42,183,750.00**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

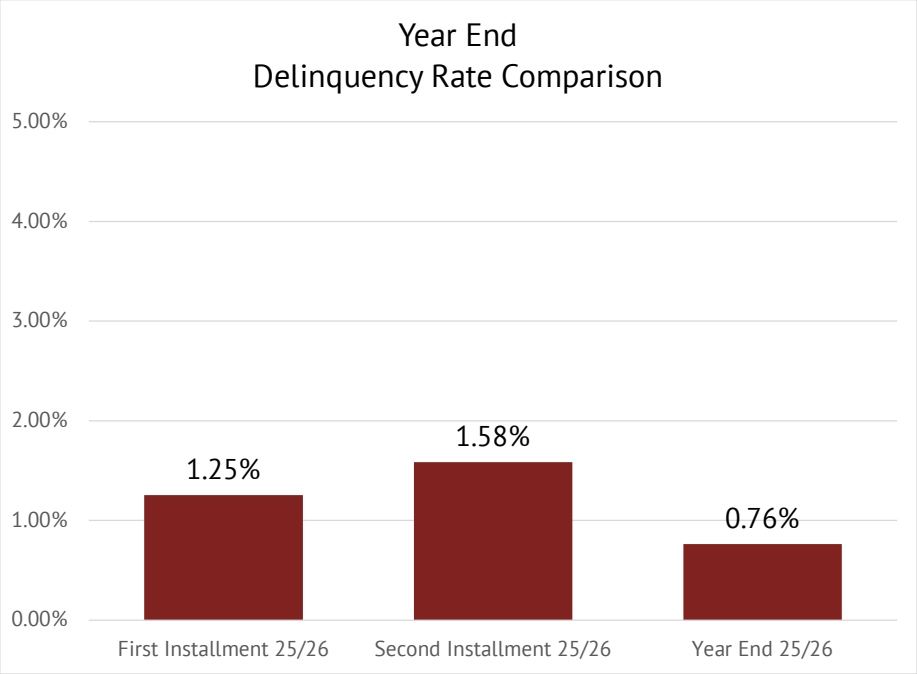
Year End Report for Fiscal Year 2025/2026

Improvement Area A of Poway Unified School District Community Facilities District No. 14

Summary

Year End

Total Taxes Due June 30, 2026	**$4,585,819.40**
Amount Paid	**$4,550,840.98**
Amount Remaining to be Collected	**$34,978.42**
Number of Parcels Delinquent	**13**
Delinquency Rate	**0.76%**



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

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	**0**
Parcels Exceeding CFD Aggregate	**0**

Pursuant to the Foreclosure Covenant in the Bond Indenture, there is no requirement to initiate Foreclosure Proceedings for aggregate delinquencies if such 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

Improvement Area A of Poway Unified School District Community Facilities District No. 14

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	$4,236,579.00	N/A	$4,188,738.00	$47,841.00	1.13%	$0.00	0.00%
2022/2023	4,321,303.46	4	4,307,600.34	13,703.12	0.32%	0.00	0.00%
2023/2024	4,407,752.38	3	4,398,483.84	9,268.54	0.21%	0.00	0.00%
2024/2025	4,495,899.94	2	4,491,980.83	3,919.11	0.09%	0.00	0.00%
2025/2026	4,585,819.40	13	4,550,840.98	34,978.42	0.76%	34,978.42	0.76%

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

Historical Delinquency Rate

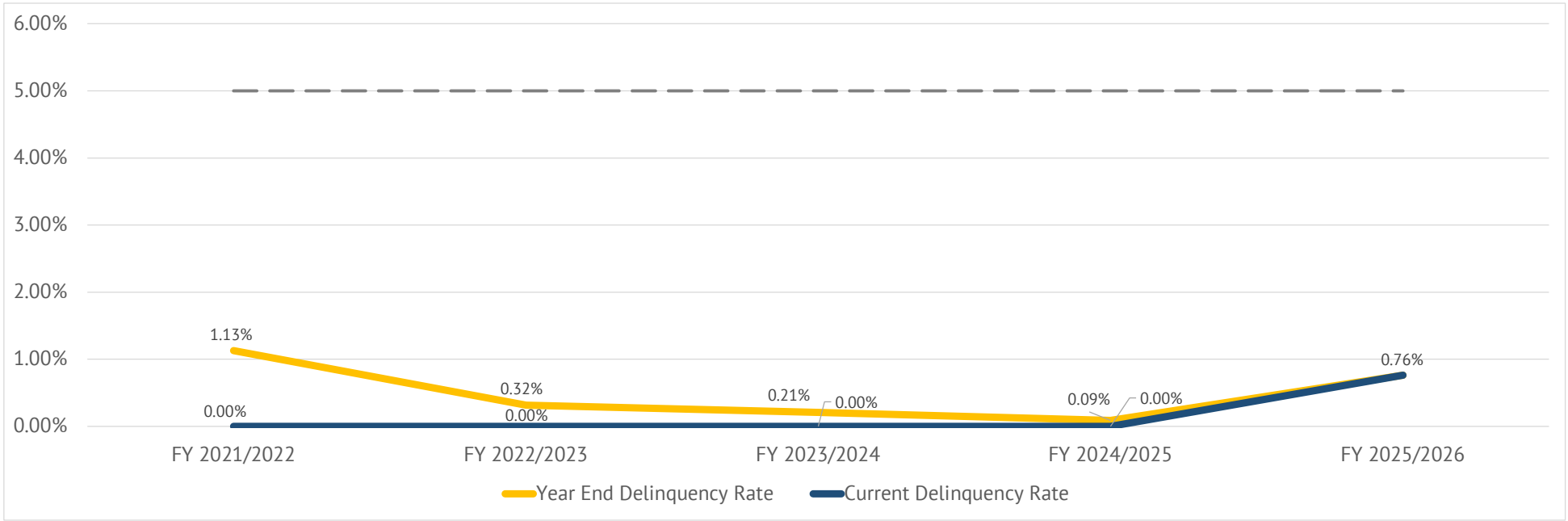


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 14 Improvement Area A

Subfund: 7150911A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$338,195.94	$28,768,120.33	$0.00	($25,434,829.40)	$0.00	$3,671,486.87			BEGINNING BALANCE
07-01-2025	$11,852.31					$3,683,339.18		Interest	Interest Earnings
07-21-2025		$15,692.59				$3,699,031.77		Deposit	Special Tax Deposit
08-01-2025	$12,390.85					$3,711,422.62		Interest	Interest Earnings
09-02-2025	$12,466.77					$3,723,889.39		Interest	Interest Earnings
09-02-2025				($827,500.00)		$2,896,389.39		Transfer Out	Transfer To 7150911B Interest Account
09-02-2025				($1,745,000.00)		$1,151,389.39		Transfer Out	Transfer To 7150911C Principal Account
09-17-2025		$2,952.37				$1,154,341.76		Deposit	Special Tax Deposit
10-01-2025	$3,964.55					$1,158,306.31		Interest	Interest Earnings
10-08-2025		$19,349.39				$1,177,655.70		Deposit	Special Tax Deposit
11-03-2025	$3,756.88					$1,181,412.58		Interest	Interest Earnings
11-17-2025				($1,151,389.39)		$30,023.19		Transfer Out	Transfer To 7150840 2007 LRB Custodial Account
11-19-2025		$405,927.80				$435,950.99		Deposit	Special Tax Deposit
12-01-2025	$2,395.84					$438,346.83		Interest	Interest Earnings
12-16-2025		$551,286.56				$989,633.39		Deposit	Special Tax Deposit
01-02-2026	$2,110.47					$991,743.86		Interest	Interest Earnings
01-12-2026				($74,297.35)		$917,446.51		Transfer Out	Transfer To 7150911I Adminstrative Expense Fund
01-21-2026		$1,480,802.41				$2,398,248.92		Deposit	Special Tax Deposit
02-02-2026	$4,164.63					$2,402,413.55		Interest	Interest Earnings
02-24-2026		$152,059.85				$2,554,473.40		Deposit	Special Tax Deposit
02-27-2026				($783,875.00)		$1,770,598.40		Transfer Out	Transfer To 7150911B Interest Account
03-02-2026	$6,024.63					$1,776,623.03		Interest	Interest Earnings
03-18-2026		$76,609.70				$1,853,232.73		Deposit	Special Tax Deposit
04-01-2026	$5,052.75					$1,858,285.48		Interest	Interest Earnings
04-22-2026		$1,721,404.65				$3,579,690.13		Deposit	Special Tax Deposit
05-01-2026	$6,398.55					$3,586,088.68		Interest	Interest Earnings
05-13-2026		$124,351.42				$3,710,440.10		Deposit	Special Tax Deposit
06-01-2026	$10,090.66					$3,720,530.76		Interest	Interest Earnings
06-24-2026		$36,992.61				$3,757,523.37		Deposit	Special Tax Deposit
	$80,668.89	$4,587,429.35	$0.00	($4,582,061.74)	$0.00	$86,036.50			DATE RANGE BALANCE
Subfund Total	**$418,864.83**	**$33,355,549.68**	**$0.00**	**($30,016,891.14)**	**$0.00**	**$3,757,523.37**	**Total for 7150911A - Special Tax Fund**		

Subfund: 7150911B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$1,628.37	$0.00	$11,170,424.50	$0.00	($11,172,050.00)	$2.87			BEGINNING BALANCE
07-01-2025	$0.01					$2.88		Interest	Interest Earnings
08-01-2025	$0.01					$2.89		Interest	Interest Earnings
09-02-2025					($827,500.00)	($827,497.11)	Cede & Company	Debt Service Interest	Debt Service Interest
09-02-2025			$827,500.00			$2.89		Transfer In	Transfer From 7150911A Special Tax Fund
09-02-2025	$0.01					$2.90		Interest	Interest Earnings
10-01-2025	$0.01					$2.91		Interest	Interest Earnings
11-03-2025	$0.01					$2.92		Interest	Interest Earnings
12-01-2025	$0.01					$2.93		Interest	Interest Earnings
01-02-2026	$0.01					$2.94		Interest	Interest Earnings
02-02-2026	$0.01					$2.95		Interest	Interest Earnings
02-27-2026			$783,875.00			$783,877.95		Transfer In	Transfer From 7150911A Special Tax Fund

Subfund: 7150911B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
03-02-2026					($783,875.00)	$2.95	Cede & Company	Debt Service Interest	Debt Service Interest
03-02-2026	$141.85					$144.80		Interest	Interest Earnings
04-01-2026	$71.31					$216.11		Interest	Interest Earnings
05-01-2026	$0.58					$216.69		Interest	Interest Earnings
06-01-2026	$0.60					$217.29		Interest	Interest Earnings
	$214.42	$0.00	$1,611,375.00	$0.00	($1,611,375.00)	$214.42			DATE RANGE BALANCE
Subfund Total	**$1,842.79**	**$0.00**	**$12,781,799.50**	**$0.00**	**($12,783,425.00)**	**$217.29**	**Total for 7150911B - Interest Account**		

Subfund: 7150911C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$0.00	$7,730,000.00	$0.00	($7,730,000.00)	$0.00			BEGINNING BALANCE
09-02-2025					($1,745,000.00)	($1,745,000.00)	Cede & Company	Debt Service Principal	Debt Service Principal
09-02-2025			$1,745,000.00			$0.00		Transfer In	Transfer From 7150911A Special Tax Fund
	$0.00	$0.00	$1,745,000.00	$0.00	($1,745,000.00)	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$0.00**	**$9,475,000.00**	**$0.00**	**($9,475,000.00)**	**$0.00**	**Total for 7150911C - Principal Account**		

Subfund: 7150911I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$19,379.12	$205,641.68	$416,171.51	$0.00	($564,454.07)	$76,738.24			BEGINNING BALANCE
07-01-2025	$248.32					$76,986.56		Interest	Interest Earnings
08-01-2025	$258.59					$77,245.15		Interest	Interest Earnings
09-02-2025	$259.47					$77,504.62		Interest	Interest Earnings
10-01-2025	$247.90					$77,752.52		Interest	Interest Earnings
11-03-2025	$248.97					$78,001.49		Interest	Interest Earnings
12-01-2025	$231.21					$78,232.70		Interest	Interest Earnings
01-02-2026	$229.77					$78,462.47		Interest	Interest Earnings
01-12-2026			$74,297.35			$152,759.82		Transfer In	Transfer From 7150911A Special Tax Fund
02-02-2026	$358.28					$153,118.10		Interest	Interest Earnings
03-02-2026	$388.62					$153,506.72		Interest	Interest Earnings
04-01-2026	$428.27					$153,934.99		Interest	Interest Earnings
04-21-2026					($3,000.00)	$150,934.99	KeyAnalytics	Professional Services	Req#911I-2526-0001 Inv#OC-2026-613 dtd 04-10-26-CFD Admin
04-22-2026					($100,000.00)	$50,934.99	Poway Unified School District	Professional Services	Req#911I-2526-0002 Inv#25/26 Reimburse dtd 04-15-26-Planning General Fund
05-01-2026	$330.77					$51,265.76		Interest	Interest Earnings
06-01-2026	$141.20					$51,406.96		Interest	Interest Earnings
	$3,371.37	$0.00	$74,297.35	$0.00	($103,000.00)	($25,331.28)			DATE RANGE BALANCE
Subfund Total	**$22,750.49**	**$205,641.68**	**$490,468.86**	**$0.00**	**($667,454.07)**	**$51,406.96**	**Total for 7150911I - Administrative Expense Fund**		

Subfund: 7150911R - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$204.20	$5,352.45	$0.00	$0.00	($5,150.00)	$406.65			BEGINNING BALANCE
07-01-2025	$1.32					$407.97		Interest	Interest Earnings
08-01-2025	$1.37					$409.34		Interest	Interest Earnings
09-02-2025	$1.37					$410.71		Interest	Interest Earnings
10-01-2025	$1.31					$412.02		Interest	Interest Earnings
10-29-2025		$100.00				$512.02		Deposit	Thirunathan Sutharsan and Jeyanthy Sutharsan check#718
11-03-2025	$1.35					$513.37		Interest	Interest Earnings
12-01-2025	$1.52					$514.89		Interest	Interest Earnings
12-03-2025		$85,457.12				$85,972.01		Deposit	Special Tax Deposit

Subfund: 7150911R - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
01-02-2026	$235.52					$86,207.53		Interest	Interest Earnings
02-02-2026	$244.82					$86,452.35		Interest	Interest Earnings
03-02-2026					($80,000.00)	$6,452.35	Cede & Company	Debt Service Principal	Debt Service Principal
03-02-2026	$219.42					$6,671.77		Interest	Interest Earnings
03-02-2026				($2,400.00)		$4,271.77		Transfer Out	Transfer To 7150957R Redemption Account
03-09-2026		$100.00				$4,371.77		Deposit	Special Tax Deposit
04-01-2026	$19.56					$4,391.33		Interest	Interest Earnings
05-01-2026	$11.82					$4,403.15		Interest	Interest Earnings
06-01-2026	$12.13					$4,415.28		Interest	Interest Earnings
	$751.51	$85,657.12	$0.00	($2,400.00)	($80,000.00)	$4,008.63			DATE RANGE BALANCE
Subfund Total	**$955.71**	**$91,009.57**	**$0.00**	**($2,400.00)**	**($85,150.00)**	**$4,415.28**	**Total for 7150911R - Redemption Fund**		
Fund Total	**$444,413.82**	**$33,652,200.93**	**$22,747,268.36**	**($30,019,291.14)**	**($23,011,029.07)**	**$3,813,562.90**	**Total for CFD No. 14 Improvement Area A**		
Grand Total	**$444,413.82**	**$33,652,200.93**	**$22,747,268.36**	**($30,019,291.14)**	**($23,011,029.07)**	**$3,813,562.90**	**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. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
0	PAR 17	267-150-13-00	$0.00	$0.00
0	PAR 13	267-150-30-00	$0.00	$0.00
0	POR PA	267-150-32-00	$0.00	$0.00
15100	71	267-231-01-00	$3,953.88	$3,953.88
15100	72	267-231-02-00	$4,097.54	$4,097.54
15100	73	267-231-03-00	$4,840.04	$4,840.04
15100	74	267-231-04-00	$4,097.54	$4,097.54
15100	75	267-231-05-00	$4,356.16	$4,356.16
15100	76	267-231-06-00	$3,953.88	$3,953.88
15100	77	267-231-07-00	$4,097.54	$4,097.54
15100	78	267-231-08-00	$4,356.16	$4,356.16
15100	79	267-231-09-00	$3,953.88	$3,953.88
15100	80	267-231-10-01	$3,505.62	$3,505.62
15100	80	267-231-10-02	$3,505.62	$3,505.62
15100	81	267-231-11-01	$3,163.68	$3,163.68
15100	81	267-231-11-02	$3,505.62	$3,505.62
15100	82	267-231-12-01	$3,505.62	$3,505.62
15100	82	267-231-12-02	$3,505.62	$3,505.62
15100	83	267-231-13-01	$3,505.62	$3,505.62
15100	83	267-231-13-02	$3,505.62	$3,505.62
15100	84	267-231-14-01	$3,505.62	$3,505.62
15100	84	267-231-14-02	$3,505.62	$3,505.62
15100	85	267-231-15-01	$3,505.62	$3,505.62
15100	85	267-231-15-02	$3,505.62	$3,505.62
15100	86	267-231-16-01	$3,505.62	$3,505.62
15100	86	267-231-16-02	$3,505.62	$3,505.62
15100	F	267-231-17-00	$0.00	$0.00
15149	35	267-231-18-00	$3,953.88	$3,953.88
15149	36	267-231-19-00	$3,953.88	$3,953.88
15149	37	267-231-20-00	$3,379.18	$3,379.18
15149	38	267-231-21-00	$3,953.88	$3,953.88
15149	39	267-231-22-00	$3,953.88	$3,953.88
15149	40	267-231-23-00	$3,379.18	$3,379.18
15149	41	267-231-24-00	$3,925.14	$3,925.14
15149	42	267-231-25-00	$3,953.88	$3,953.88
15149	43	267-231-26-00	$3,379.18	$3,379.18
15149	44	267-231-27-00	$3,810.20	$3,810.20
15149	45	267-231-28-00	$3,953.88	$3,953.88
15149	46	267-231-29-00	$3,379.18	$3,379.18
15149	47	267-231-30-00	$3,810.20	$3,810.20
15149	48	267-231-31-00	$3,953.88	$3,953.88
15149	49	267-231-32-00	$3,379.18	$3,379.18

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15149	50	267-231-33-00	$3,810.20	$3,810.20
15149	51	267-231-34-00	$3,953.88	$3,953.88
15149	52	267-231-35-00	$3,379.18	$3,379.18
15149	53	267-231-36-00	$3,925.14	$3,925.14
15149	54	267-231-37-00	$3,953.88	$3,953.88
15149	55	267-231-38-00	$3,379.18	$3,379.18
15149	56	267-231-39-00	$3,034.36	$3,034.36
15149	57	267-231-40-00	$3,379.18	$3,379.18
15149	58	267-231-41-00	$3,925.14	$3,925.14
15149	59	267-231-42-00	$3,034.36	$3,034.36
15149	60	267-231-43-00	$3,379.18	$3,379.18
15149	61	267-231-44-00	$3,925.14	$3,925.14
15149	62	267-231-45-00	$3,379.18	$3,379.18
15149	63	267-231-46-00	$3,953.88	$3,953.88
15149	64	267-231-47-00	$3,953.88	$3,953.88
15149	65	267-231-48-00	$3,379.18	$3,379.18
15149	66	267-231-49-00	$3,034.36	$3,034.36
15149	67	267-231-50-00	$3,953.88	$3,953.88
15149	68	267-231-51-00	$3,379.18	$3,379.18
15149	69	267-231-52-00	$3,925.14	$3,925.14
15149	70	267-231-53-00	$3,034.36	$3,034.36
15149	A	267-231-54-00	$0.00	$0.00
15149	G	267-231-55-00	$0.00	$0.00
15149	P	267-231-56-00	$0.00	$0.00
14880	B	267-231-57-00	$0.00	$0.00
15150	87	267-232-01-00	$3,379.18	$3,379.18
15150	88	267-232-02-00	$3,034.36	$3,034.36
15150	89	267-232-03-00	$3,379.18	$3,379.18
15150	90	267-232-04-00	$3,379.18	$3,379.18
15150	91	267-232-05-00	$3,379.18	$3,379.18
15150	92	267-232-06-00	$3,034.36	$3,034.36
15150	93	267-232-07-00	$3,379.18	$3,379.18
15150	94	267-232-08-00	$3,379.18	$3,379.18
15150	95	267-232-09-00	$3,034.36	$3,034.36
15150	96	267-232-10-00	$3,379.18	$3,379.18
15150	97	267-232-11-00	$3,379.18	$3,379.18
15150	98	267-232-12-00	$3,034.36	$3,034.36
15150	99	267-232-13-00	$3,379.18	$3,379.18
15150	100	267-232-14-00	$3,379.18	$3,379.18
15150	101	267-232-15-00	$3,379.18	$3,379.18
15150	102	267-232-16-00	$3,379.18	$3,379.18
15150	103	267-232-17-00	$3,379.18	$3,379.18

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15150	104	267-232-18-00	$3,034.36	$3,034.36
15150	105	267-232-19-00	$3,379.18	$3,379.18
15150	106	267-232-20-00	$3,379.18	$3,379.18
15150	107	267-232-21-00	$3,034.36	$3,034.36
15150	108	267-232-22-00	$3,379.18	$3,379.18
15150	109	267-232-23-00	$3,379.18	$3,379.18
15150	110	267-232-24-00	$3,379.18	$3,379.18
15150	111	267-232-25-00	$3,379.18	$3,379.18
15150	112	267-232-26-00	$3,379.18	$3,379.18
15150	113	267-232-27-00	$3,379.18	$3,379.18
15150	114	267-232-28-00	$3,034.36	$3,034.36
15150	115	267-232-29-00	$3,379.18	$3,379.18
15150	116	267-232-30-00	$3,379.18	$3,379.18
15150	117	267-232-31-00	$3,379.18	$3,379.18
15150	118	267-232-32-00	$3,034.36	$3,034.36
15150	119	267-232-33-00	$3,379.18	$3,379.18
15150	120	267-232-34-00	$3,379.18	$3,379.18
15150	121	267-232-35-00	$3,034.36	$3,034.36
15150	122	267-232-36-00	$3,379.18	$3,379.18
15150	123	267-232-37-00	$3,379.18	$3,379.18
15150	124	267-232-38-00	$3,034.36	$3,034.36
15150	125	267-232-39-00	$3,379.18	$3,379.18
15150	126	267-232-40-00	$3,034.36	$3,034.36
15150	127	267-232-41-00	$3,379.18	$3,379.18
15150	128	267-232-42-00	$3,379.18	$3,379.18
15150	129	267-232-43-00	$3,034.36	$3,034.36
15150	130	267-232-44-00	$3,379.18	$3,379.18
15150	131	267-232-45-00	$3,379.18	$3,379.18
15150	132	267-232-46-00	$3,034.36	$3,034.36
15150	133	267-232-47-00	$3,379.18	$3,379.18
15150	134	267-232-48-00	$3,379.18	$3,379.18
15150	135	267-232-49-00	$3,034.36	$3,034.36
15150	136	267-232-50-00	$3,379.18	$3,379.18
15150	137	267-232-51-00	$3,379.18	$3,379.18
15150	138	267-232-52-00	$3,379.18	$3,379.18
15150	139	267-232-53-00	$3,034.36	$3,034.36
15150	140	267-232-54-00	$3,379.18	$3,379.18
15150	141	267-232-55-00	$3,379.18	$3,379.18
15150	142	267-232-56-00	$3,379.18	$3,379.18
15150	143	267-232-57-00	$3,034.36	$3,034.36
15150	144	267-232-58-00	$3,379.18	$3,379.18
15150	145	267-232-59-00	$3,379.18	$3,379.18

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15150	146	267-232-60-00	$3,379.18	$3,379.18
15150	147	267-232-61-00	$3,379.18	$3,379.18
15150	148	267-232-62-00	$3,034.36	$3,034.36
15150	149	267-232-63-00	$3,379.18	$3,379.18
15150	150	267-232-64-00	$3,379.18	$3,379.18
15150	151	267-232-65-00	$3,034.36	$3,034.36
15150	152	267-232-66-00	$3,379.18	$3,379.18
15150	153	267-232-67-00	$3,379.18	$3,379.18
15150	154	267-232-68-00	$3,034.36	$3,034.36
15150	155	267-232-69-00	$3,379.18	$3,379.18
15150	156	267-232-70-00	$3,379.18	$3,379.18
15150	157	267-232-71-00	$3,379.18	$3,379.18
15150	158	267-232-72-00	$3,034.36	$3,034.36
15150	159	267-232-73-00	$3,379.18	$3,379.18
15150	160	267-232-74-00	$3,379.18	$3,379.18
15150	161	267-232-75-00	$3,034.36	$3,034.36
15150	162	267-232-76-00	$3,379.18	$3,379.18
15150	163	267-232-77-00	$3,379.18	$3,379.18
15150	164	267-232-78-00	$3,034.36	$3,034.36
15150	165	267-232-79-00	$3,379.18	$3,379.18
15150	166	267-232-80-00	$3,379.18	$3,379.18
15150	167	267-232-81-00	$3,034.36	$3,034.36
15150	168	267-232-82-00	$3,379.18	$3,379.18
15150	169	267-232-83-00	$3,379.18	$3,379.18
15150	170	267-232-84-00	$3,034.36	$3,034.36
15150	A	267-232-85-00	$0.00	$0.00
15150	B	267-232-86-00	$0.00	$0.00
15150	C	267-232-87-00	$0.00	$0.00
15150	D	267-232-88-00	$0.00	$0.00
15150	E	267-232-89-00	$0.00	$0.00
15150	Q	267-232-90-00	$0.00	$0.00
15150	R	267-232-91-00	$0.00	$0.00
15093	63	267-240-01-00	$4,356.16	$4,356.16
15093	64	267-240-02-00	$4,840.04	$4,840.04
15093	65	267-240-03-00	$4,356.16	$4,356.16
15093	66	267-240-04-00	$4,840.04	$4,840.04
15093	67	267-240-05-00	$4,356.16	$4,356.16
15093	68	267-240-06-00	$4,840.04	$4,840.04
15093	69	267-240-07-00	$4,356.16	$4,356.16
15093	70	267-240-08-00	$4,356.16	$4,356.16
15093	71	267-240-09-00	$4,840.04	$4,840.04
15093	72	267-240-10-00	$4,840.04	$4,840.04

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15093	73	267-240-11-00	$4,356.16	$4,356.16
15093	74	267-240-12-00	$4,840.04	$4,840.04
15093	75	267-240-13-00	$4,356.16	$4,356.16
15093	76	267-240-14-00	$4,840.04	$4,840.04
15093	77	267-240-15-00	$4,356.16	$4,356.16
15093	78	267-240-16-00	$4,840.04	$4,840.04
15093	79	267-240-17-00	$4,356.16	$4,356.16
15093	80	267-240-18-00	$4,356.16	$4,356.16
15093	81	267-240-19-00	$4,356.16	$4,356.16
15093	82	267-240-20-00	$4,840.04	$4,840.04
15093	83	267-240-21-00	$4,356.16	$4,356.16
15093	84	267-240-22-00	$4,840.04	$4,840.04
15093	85	267-240-23-00	$4,356.16	$4,356.16
15093	86	267-240-24-00	$4,840.04	$4,840.04
15093	87	267-240-25-00	$4,356.16	$4,356.16
15093	88	267-240-26-00	$4,840.04	$4,840.04
15093	89	267-240-27-00	$4,356.16	$4,356.16
15093	90	267-240-28-00	$4,840.04	$4,840.04
15093	91	267-240-29-00	$4,356.16	$4,356.16
15093	92	267-240-30-00	$4,840.04	$4,840.04
15093	93	267-240-31-00	$4,356.16	$4,356.16
15093	94	267-240-32-00	$4,840.04	$4,840.04
15093	95	267-240-33-00	$4,356.16	$4,356.16
15093	96	267-240-34-00	$4,840.04	$4,840.04
15093	97	267-240-35-00	$4,097.54	$4,097.54
15093	98	267-240-36-00	$4,840.04	$4,840.04
15093	99	267-240-37-00	$4,356.16	$4,356.16
15093	100	267-240-38-00	$4,840.04	$4,840.04
15093	101	267-240-39-00	$4,356.16	$4,356.16
15093	102	267-240-40-00	$4,840.04	$4,840.04
15093	103	267-240-41-00	$4,356.16	$4,356.16
15093	N	267-240-42-00	$0.00	$0.00
15093	O	267-240-43-00	$0.00	$0.00
15093	P	267-240-44-00	$0.00	$0.00
15076	104	267-241-01-00	$3,925.14	$3,925.14
15076	105	267-241-02-00	$3,034.36	$3,034.36
15076	106	267-241-03-00	$3,379.18	$3,379.18
15076	107	267-241-04-00	$3,925.14	$3,925.14
15076	108	267-241-05-00	$3,034.36	$3,034.36
15076	109	267-241-06-00	$3,379.18	$3,379.18
15076	110	267-241-07-00	$3,925.14	$3,925.14
15076	111	267-241-08-00	$3,379.18	$3,379.18

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15076	112	267-241-09-00	$3,034.36	$3,034.36
15076	113	267-241-10-00	$3,925.14	$3,925.14
15076	114	267-241-11-00	$3,379.18	$3,379.18
15076	115	267-241-12-00	$3,953.88	$3,953.88
15076	116	267-241-13-00	$3,379.18	$3,379.18
15076	117	267-241-14-00	$3,034.36	$3,034.36
15076	118	267-241-15-00	$3,925.14	$3,925.14
15076	119	267-241-16-00	$3,379.18	$3,379.18
15076	120	267-241-17-00	$3,034.36	$3,034.36
15076	121	267-241-18-00	$3,810.20	$3,810.20
15076	122	267-241-19-00	$3,379.18	$3,379.18
15076	123	267-241-20-00	$3,034.36	$3,034.36
15076	124	267-241-21-00	$3,925.14	$3,925.14
15076	125	267-241-22-00	$3,034.36	$3,034.36
15076	126	267-241-23-00	$3,379.18	$3,379.18
15076	127	267-241-24-00	$3,925.14	$3,925.14
15076	128	267-241-25-00	$3,034.36	$3,034.36
15076	143	267-241-26-00	$3,925.14	$3,925.14
15076	144	267-241-27-00	$3,379.18	$3,379.18
15076	145	267-241-28-00	$3,034.36	$3,034.36
15076	146	267-241-29-00	$3,925.14	$3,925.14
15076	147	267-241-30-00	$3,379.18	$3,379.18
15076	148	267-241-31-00	$3,810.20	$3,810.20
15076	149	267-241-32-00	$3,810.20	$3,810.20
15076	150	267-241-33-00	$3,379.18	$3,379.18
15076	151	267-241-34-00	$3,379.18	$3,379.18
15076	152	267-241-35-00	$3,034.36	$3,034.36
15076	153	267-241-36-00	$3,925.14	$3,925.14
15076	154	267-241-37-00	$3,379.18	$3,379.18
15076	159	267-241-38-00	$3,925.14	$3,925.14
15076	160	267-241-39-00	$3,034.36	$3,034.36
15076	161	267-241-40-00	$3,379.18	$3,379.18
15076	162	267-241-41-00	$3,925.14	$3,925.14
15076	J	267-241-42-00	$0.00	$0.00
15076	K	267-241-43-00	$0.00	$0.00
15076	L	267-241-44-00	$0.00	$0.00
15099	1	267-250-01-00	$4,840.04	$4,840.04
15099	2	267-250-02-00	$4,356.16	$4,356.16
15099	3	267-250-03-00	$4,840.04	$4,840.04
15099	4	267-250-04-00	$4,356.16	$4,356.16
15099	5	267-250-05-00	$4,840.04	$4,840.04
15099	6	267-250-06-00	$4,356.16	$4,356.16

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15099	7	267-250-07-00	$4,840.04	$4,840.04
15099	8	267-250-08-00	$4,356.16	$4,356.16
15099	9	267-250-09-00	$4,356.16	$4,356.16
15099	10	267-250-10-00	$4,840.04	$4,840.04
15099	11	267-250-11-00	$4,097.54	$4,097.54
15099	12	267-250-12-00	$4,840.04	$4,840.04
15099	201	267-250-13-00	$4,356.16	$4,356.16
15099	202	267-250-14-00	$4,840.04	$4,840.04
15099	203	267-250-15-00	$4,356.16	$4,356.16
15099	204	267-250-16-00	$4,840.04	$4,840.04
15099	205	267-250-17-00	$4,356.16	$4,356.16
15099	206	267-250-18-00	$4,840.04	$4,840.04
15099	207	267-250-19-00	$4,356.16	$4,356.16
15099	208	267-250-20-00	$4,356.16	$4,356.16
15099	209	267-250-21-00	$4,840.04	$4,840.04
15099	210	267-250-22-00	$4,356.16	$4,356.16
15099	211	267-250-23-00	$4,840.04	$4,840.04
15099	212	267-250-24-00	$4,097.54	$4,097.54
15099	213	267-250-25-00	$4,840.04	$4,840.04
15099	214	267-250-26-00	$4,356.16	$4,356.16
15099	215	267-250-27-00	$4,840.04	$4,840.04
15099	216	267-250-28-00	$4,356.16	$4,356.16
15099	217	267-250-29-00	$4,840.04	$4,840.04
15099	L	267-250-30-00	$0.00	$0.00
14880	A	267-250-31-00	$0.00	$0.00
0	POR PA	267-270-10-00	$0.00	$0.00
15082	32	267-280-01-00	$3,953.88	$3,953.88
15082	33	267-280-02-00	$3,953.88	$3,953.88
15082	34	267-280-03-00	$3,953.88	$3,953.88
15082	35	267-280-04-00	$3,953.88	$3,953.88
15082	36	267-280-05-00	$3,953.88	$3,953.88
15082	37	267-280-06-00	$4,097.54	$4,097.54
15082	38	267-280-07-00	$3,953.88	$3,953.88
15082	39	267-280-08-00	$3,953.88	$3,953.88
15082	40	267-280-09-00	$3,953.88	$3,953.88
15082	41	267-280-10-00	$3,953.88	$3,953.88
15082	42	267-280-11-00	$3,953.88	$3,953.88
15082	43	267-280-12-00	$3,953.88	$3,953.88
15082	44	267-280-13-00	$4,097.54	$4,097.54
15082	45	267-280-14-00	$3,953.88	$3,953.88
15082	46	267-280-15-00	$3,953.88	$3,953.88
15082	47	267-280-16-00	$3,953.88	$3,953.88

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15082	48	267-280-17-00	$3,953.88	$3,953.88
15082	49	267-280-18-00	$3,953.88	$3,953.88
15082	50	267-280-19-00	$4,097.54	$4,097.54
15082	51	267-280-20-00	$3,953.88	$3,953.88
15082	52	267-280-21-00	$3,953.88	$3,953.88
15082	53	267-280-22-00	$3,953.88	$3,953.88
15082	54	267-280-23-00	$4,097.54	$4,097.54
15082	55	267-280-24-00	$3,953.88	$3,953.88
15082	56	267-280-25-00	$3,953.88	$3,953.88
15082	57	267-280-26-00	$3,953.88	$3,953.88
15082	58	267-280-27-00	$3,953.88	$3,953.88
15082	59	267-280-28-00	$3,953.88	$3,953.88
15082	60	267-280-29-00	$3,953.88	$3,953.88
15082	61	267-280-30-00	$3,953.88	$3,953.88
15082	62	267-280-31-00	$3,953.88	$3,953.88
15082	M	267-280-32-00	$0.00	$0.00
15076	129	267-281-01-00	$3,379.18	$3,379.18
15076	130	267-281-02-00	$3,925.14	$3,925.14
15076	131	267-281-03-00	$3,034.36	$3,034.36
15076	132	267-281-04-00	$3,953.88	$3,953.88
15076	133	267-281-05-00	$3,379.18	$3,379.18
15076	134	267-281-06-00	$3,810.20	$3,810.20
15076	135	267-281-07-00	$3,379.18	$3,379.18
15076	136	267-281-08-00	$3,953.88	$3,953.88
15076	137	267-281-09-00	$3,379.18	$3,379.18
15076	138	267-281-10-00	$3,034.36	$3,034.36
15076	139	267-281-11-00	$3,379.18	$3,379.18
15076	140	267-281-12-00	$3,953.88	$3,953.88
15076	141	267-281-13-00	$3,379.18	$3,379.18
15076	142	267-281-14-00	$3,034.36	$3,034.36
15076	155	267-281-15-00	$3,034.36	$3,034.36
15076	156	267-281-16-00	$3,925.14	$3,925.14
15076	157	267-281-17-00	$3,810.20	$3,810.20
15076	158	267-281-18-00	$3,379.18	$3,379.18
15076	192	267-281-19-00	$3,379.18	$3,379.18
15076	193	267-281-20-00	$3,953.88	$3,953.88
15076	194	267-281-21-00	$3,034.36	$3,034.36
15076	195	267-281-22-00	$3,379.18	$3,379.18
15076	196	267-281-23-00	$3,034.36	$3,034.36
15076	197	267-281-24-00	$3,925.14	$3,925.14
15076	198	267-281-25-00	$3,810.20	$3,810.20
15076	199	267-281-26-00	$3,379.18	$3,379.18

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15076	200	267-281-27-00	$3,034.36	$3,034.36
15076	201	267-281-28-00	$3,925.14	$3,925.14
15076	202	267-281-29-00	$3,379.18	$3,379.18
15076	203	267-281-30-00	$3,925.14	$3,925.14
15076	204	267-281-31-00	$3,034.36	$3,034.36
15076	205	267-281-32-00	$3,379.18	$3,379.18
15076	206	267-281-33-00	$3,925.14	$3,925.14
15076	207	267-281-34-00	$3,810.20	$3,810.20
15076	208	267-281-35-00	$3,379.18	$3,379.18
15076	209	267-281-36-00	$3,379.18	$3,379.18
15076	210	267-281-37-00	$3,034.36	$3,034.36
15076	G	267-281-38-00	$0.00	$0.00
15076	U	267-281-39-00	$0.00	$0.00
15076	V	267-281-40-00	$0.00	$0.00
14879	A	267-281-41-00	$0.00	$0.00
15123	13	267-290-01-00	$3,953.88	$3,953.88
15123	14	267-290-02-00	$3,953.88	$3,953.88
15123	15	267-290-03-00	$3,953.88	$3,953.88
15123	16	267-290-04-00	$3,953.88	$3,953.88
15123	17	267-290-05-00	$3,953.88	$3,953.88
15123	18	267-290-06-00	$3,953.88	$3,953.88
15123	19	267-290-07-00	$3,953.88	$3,953.88
15123	20	267-290-08-00	$4,097.54	$4,097.54
15123	21	267-290-09-00	$3,953.88	$3,953.88
15123	22	267-290-10-00	$3,953.88	$3,953.88
15123	23	267-290-11-00	$3,953.88	$3,953.88
15123	24	267-290-12-00	$3,953.88	$3,953.88
15123	25	267-290-13-00	$4,097.54	$4,097.54
15123	26	267-290-14-00	$3,953.88	$3,953.88
15123	27	267-290-15-00	$3,953.88	$3,953.88
15123	28	267-290-16-00	$3,953.88	$3,953.88
15123	29	267-290-17-00	$3,953.88	$3,953.88
15123	30	267-290-18-00	$3,953.88	$3,953.88
15123	31	267-290-19-00	$3,953.88	$3,953.88
15123	32	267-290-20-00	$4,097.54	$4,097.54
15123	33	267-290-21-00	$3,953.88	$3,953.88
15123	34	267-290-22-00	$3,953.88	$3,953.88
15123	171	267-290-23-00	$3,953.88	$3,953.88
15123	172	267-290-24-00	$3,953.88	$3,953.88
15123	173	267-290-25-00	$3,953.88	$3,953.88
15123	174	267-290-26-00	$4,097.54	$4,097.54
15123	175	267-290-27-00	$3,953.88	$3,953.88

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15123	176	267-290-28-00	$3,953.88	$3,953.88
15123	177	267-290-29-00	$4,097.54	$4,097.54
15123	178	267-290-30-00	$3,953.88	$3,953.88
15123	179	267-290-31-00	$3,953.88	$3,953.88
15123	180	267-290-32-00	$3,953.88	$3,953.88
15123	181	267-290-33-00	$3,953.88	$3,953.88
15123	182	267-290-34-00	$3,953.88	$3,953.88
15123	183	267-290-35-00	$4,097.54	$4,097.54
15123	184	267-290-36-00	$3,953.88	$3,953.88
15123	185	267-290-37-00	$3,953.88	$3,953.88
15123	186	267-290-38-00	$4,097.54	$4,097.54
15123	187	267-290-39-00	$3,953.88	$3,953.88
15123	188	267-290-40-00	$3,953.88	$3,953.88
15123	189	267-290-41-00	$3,953.88	$3,953.88
15123	190	267-290-42-00	$3,953.88	$3,953.88
15123	191	267-290-43-00	$3,953.88	$3,953.88
15123	192	267-290-44-00	$3,953.88	$3,953.88
15123	193	267-290-45-00	$3,953.88	$3,953.88
15123	194	267-290-46-00	$3,953.88	$3,953.88
15123	195	267-290-47-00	$4,097.54	$4,097.54
15123	196	267-290-48-00	$3,953.88	$3,953.88
15123	197	267-290-49-00	$3,953.88	$3,953.88
15123	198	267-290-50-00	$4,097.54	$4,097.54
15123	199	267-290-51-00	$3,953.88	$3,953.88
15123	200	267-290-52-00	$3,953.88	$3,953.88
15123	M	267-290-53-00	$0.00	$0.00
15123	A	267-290-54-00	$0.00	$0.00
15090	M	267-313-02-00	$0.00	$0.00
15090	N	267-313-03-00	$0.00	$0.00
15090	L	267-313-08-00	$0.00	$0.00
15094	163	267-320-01-00	$4,097.54	$4,097.54
15094	164	267-320-02-00	$3,953.88	$3,953.88
15094	165	267-320-03-00	$4,840.04	$4,840.04
15094	166	267-320-04-00	$4,097.54	$4,097.54
15094	167	267-320-05-00	$4,356.16	$4,356.16
15094	168	267-320-06-00	$3,953.88	$3,953.88
15094	169	267-320-07-00	$4,097.54	$4,097.54
15094	170	267-320-08-00	$3,953.88	$3,953.88
15094	171	267-320-09-00	$4,840.04	$4,840.04
15094	172	267-320-10-01	$3,163.68	$3,163.68
15094	172	267-320-10-02	$3,505.62	$3,505.62
15094	173	267-320-11-01	$3,505.62	$3,505.62

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15094	173	267-320-11-02	$3,505.62	$3,505.62
15094	174	267-320-12-01	$3,163.68	$3,163.68
15094	174	267-320-12-02	$3,505.62	$3,505.62
15094	175	267-320-13-01	$3,505.62	$3,505.62
15094	175	267-320-13-02	$3,505.62	$3,505.62
15094	176	267-320-14-01	$3,505.62	$3,505.62
15094	176	267-320-14-02	$3,505.62	$3,505.62
15094	177	267-320-15-01	$3,505.62	$3,505.62
15094	177	267-320-15-02	$3,163.68	$3,163.68
15094	I	267-320-16-00	$0.00	$0.00
15094	184	267-321-07-00	$4,840.04	$4,840.04
15094	185	267-321-08-00	$3,953.88	$3,953.88
15094	186	267-321-09-00	$4,097.54	$4,097.54
15094	187	267-321-10-00	$4,840.04	$4,840.04
15094	188	267-321-11-00	$3,953.88	$3,953.88
15094	189	267-321-12-00	$4,356.16	$4,356.16
15094	190	267-321-13-00	$4,097.54	$4,097.54
15094	191	267-321-14-00	$4,840.04	$4,840.04
15094	H	267-321-15-00	$0.00	$0.00
15094	178	267-321-16-01	$3,505.62	$3,505.62
15094	178	267-321-16-02	$3,505.62	$3,505.62
15094	179	267-321-16-03	$3,505.62	$3,505.62
15094	179	267-321-16-04	$3,505.62	$3,505.62
15094	180	267-321-16-05	$3,505.62	$3,505.62
15094	180	267-321-16-06	$3,505.62	$3,505.62
15094	183	267-321-16-07	$3,505.62	$3,505.62
15094	183	267-321-16-08	$3,505.62	$3,505.62
15094	181	267-321-16-09	$3,505.62	$3,505.62
15094	181	267-321-16-10	$3,505.62	$3,505.62
15094	182	267-321-16-11	$3,505.62	$3,505.62
15094	182	267-321-16-12	$3,163.68	$3,163.68
15095	1	267-330-01-00	$3,379.18	$3,379.18
15095	2	267-330-02-00	$3,379.18	$3,379.18
15095	3	267-330-03-00	$3,379.18	$3,379.18
15095	4	267-330-04-00	$3,379.18	$3,379.18
15095	5	267-330-05-00	$3,034.36	$3,034.36
15095	6	267-330-06-00	$3,379.18	$3,379.18
15095	7	267-330-07-00	$3,034.36	$3,034.36
15095	8	267-330-08-00	$3,379.18	$3,379.18
15095	9	267-330-09-00	$3,034.36	$3,034.36
15095	10	267-330-10-00	$3,379.18	$3,379.18
15095	11	267-330-11-00	$3,379.18	$3,379.18

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15095	12	267-330-12-00	$3,379.18	$3,379.18
15095	13	267-330-13-00	$3,034.36	$3,034.36
15095	14	267-330-14-00	$3,379.18	$3,379.18
15095	15	267-330-15-00	$3,379.18	$3,379.18
15095	16	267-330-16-00	$3,379.18	$3,379.18
15095	17	267-330-17-00	$3,034.36	$3,034.36
15095	18	267-330-18-00	$3,379.18	$3,379.18
15095	19	267-330-19-00	$3,379.18	$3,379.18
15095	20	267-330-20-00	$3,034.36	$3,034.36
15095	21	267-330-21-00	$3,379.18	$3,379.18
15095	22	267-330-22-00	$3,379.18	$3,379.18
15095	23	267-330-23-00	$3,034.36	$3,034.36
15095	24	267-330-24-00	$3,034.36	$3,034.36
15095	25	267-330-25-00	$3,379.18	$3,379.18
15095	26	267-330-26-00	$3,034.36	$3,034.36
15095	27	267-330-27-00	$3,379.18	$3,379.18
15095	28	267-330-28-00	$3,379.18	$3,379.18
15095	29	267-330-29-00	$3,034.36	$3,034.36
15095	30	267-330-30-00	$3,379.18	$3,379.18
15095	31	267-330-31-00	$3,379.18	$3,379.18
15095	211	267-330-32-00	$3,379.18	$3,379.18
15095	212	267-330-33-00	$3,379.18	$3,379.18
15095	213	267-330-34-00	$3,034.36	$3,034.36
15095	214	267-330-35-00	$3,379.18	$3,379.18
15095	215	267-330-36-00	$3,379.18	$3,379.18
15095	216	267-330-37-00	$3,034.36	$3,034.36
15095	217	267-330-38-00	$3,379.18	$3,379.18
15095	218	267-330-39-00	$3,034.36	$3,034.36
15095	219	267-330-40-00	$3,379.18	$3,379.18
15095	220	267-330-41-00	$3,379.18	$3,379.18
15095	221	267-330-42-00	$3,034.36	$3,034.36
15095	222	267-330-43-00	$3,379.18	$3,379.18
15095	223	267-330-44-00	$3,379.18	$3,379.18
15095	224	267-330-45-00	$3,034.36	$3,034.36
15095	225	267-330-46-00	$3,379.18	$3,379.18
15095	226	267-330-47-00	$3,034.36	$3,034.36
15095	227	267-330-48-00	$3,379.18	$3,379.18
15095	228	267-330-49-00	$3,034.36	$3,034.36
15095	229	267-330-50-00	$3,379.18	$3,379.18
15095	230	267-330-51-00	$3,379.18	$3,379.18
15095	231	267-330-52-00	$3,034.36	$3,034.36
15095	232	267-330-53-00	$3,379.18	$3,379.18

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15095	233	267-330-54-00	$3,379.18	$3,379.18
15095	234	267-330-55-00	$3,379.18	$3,379.18
15095	235	267-330-56-00	$3,034.36	$3,034.36
15095	236	267-330-57-00	$3,379.18	$3,379.18
15095	237	267-330-58-00	$3,379.18	$3,379.18
15095	238	267-330-59-00	$3,379.18	$3,379.18
15095	239	267-330-60-00	$3,034.36	$3,034.36
15095	240	267-330-61-00	$3,379.18	$3,379.18
15095	241	267-330-62-00	$3,379.18	$3,379.18
15095	242	267-330-63-00	$3,034.36	$3,034.36
15095	243	267-330-64-00	$3,379.18	$3,379.18
15095	244	267-330-65-00	$3,379.18	$3,379.18
15095	245	267-330-66-00	$3,034.36	$3,034.36
15095	246	267-330-67-00	$3,379.18	$3,379.18
15095	247	267-330-68-00	$3,379.18	$3,379.18
15095	248	267-330-69-00	$3,379.18	$3,379.18
15095	A	267-330-70-00	$0.00	$0.00
15095	B	267-330-71-00	$0.00	$0.00
15095	C	267-330-72-00	$0.00	$0.00
15095	D	267-330-73-00	$0.00	$0.00
15095	E	267-330-74-00	$0.00	$0.00
15095	F	267-330-75-00	$0.00	$0.00
15095	R	267-330-76-00	$0.00	$0.00
15095	S	267-330-77-00	$0.00	$0.00
15095	T	267-330-78-00	$0.00	$0.00
15095	W	267-330-79-00	$0.00	$0.00
15095	PP	267-330-80-00	$0.00	$0.00
15148	58	267-340-01-00	$4,097.54	$4,097.54
15148	59	267-340-02-00	$4,356.16	$4,356.16
15148	60	267-340-03-00	$4,840.04	$4,840.04
15148	61	267-340-04-00	$4,356.16	$4,356.16
15148	62	267-340-05-00	$4,097.54	$4,097.54
15148	63	267-340-06-00	$4,356.16	$4,356.16
15148	64	267-340-07-00	$4,097.54	$4,097.54
15148	65	267-340-08-00	$4,356.16	$4,356.16
15148	66	267-340-09-00	$4,097.54	$4,097.54
15148	67	267-340-10-00	$4,356.16	$4,356.16
15148	68	267-340-11-00	$4,097.54	$4,097.54
15148	69	267-340-12-00	$4,356.16	$4,356.16
15148	70	267-340-13-00	$4,097.54	$4,097.54
15148	71	267-340-14-00	$4,356.16	$4,356.16
15148	72	267-340-15-00	$4,097.54	$4,097.54

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15148	73	267-340-16-00	$4,356.16	$4,356.16
15148	74	267-340-17-00	$4,840.04	$4,840.04
15148	75	267-340-18-00	$4,356.16	$4,356.16
15148	76	267-340-19-00	$4,356.16	$4,356.16
15148	77	267-340-20-00	$4,840.04	$4,840.04
15148	78	267-340-21-00	$4,097.54	$4,097.54
15148	79	267-340-22-00	$4,356.16	$4,356.16
15148	80	267-340-23-00	$4,097.54	$4,097.54
15148	81	267-340-24-00	$4,356.16	$4,356.16
15148	82	267-340-25-00	$4,840.04	$4,840.04
15148	83	267-340-26-00	$4,097.54	$4,097.54
15148	84	267-340-27-00	$4,356.16	$4,356.16
15148	85	267-340-28-00	$4,840.04	$4,840.04
15148	108	267-340-29-00	$4,840.04	$4,840.04
15148	109	267-340-30-00	$4,356.16	$4,356.16
15148	110	267-340-31-00	$4,097.54	$4,097.54
15148	111	267-340-32-00	$4,356.16	$4,356.16
15148	112	267-340-33-00	$4,356.16	$4,356.16
15148	113	267-340-34-00	$4,097.54	$4,097.54
15148	114	267-340-35-00	$4,840.04	$4,840.04
15148	115	267-340-36-00	$4,356.16	$4,356.16
15148	116	267-340-37-00	$4,840.04	$4,840.04
15148	117	267-340-38-00	$4,356.16	$4,356.16
15148	118	267-340-39-00	$4,097.54	$4,097.54
15148	119	267-340-40-00	$4,356.16	$4,356.16
15148	120	267-340-41-00	$4,840.04	$4,840.04
15148	121	267-340-42-00	$4,356.16	$4,356.16
15148	122	267-340-43-00	$4,840.04	$4,840.04
15148	123	267-340-44-00	$4,356.16	$4,356.16
15148	124	267-340-45-00	$4,840.04	$4,840.04
15148	125	267-340-46-00	$4,356.16	$4,356.16
15148	126	267-340-47-00	$4,840.04	$4,840.04
15148	127	267-340-48-00	$4,356.16	$4,356.16
15148	128	267-340-49-00	$4,097.54	$4,097.54
15148	129	267-340-50-00	$4,097.54	$4,097.54
15148	130	267-340-51-00	$4,840.04	$4,840.04
15148	131	267-340-52-00	$4,356.16	$4,356.16
15148	132	267-340-53-00	$4,097.54	$4,097.54
15148	133	267-340-54-00	$4,356.16	$4,356.16
15148	134	267-340-55-00	$4,840.04	$4,840.04
15148	135	267-340-56-00	$4,097.54	$4,097.54
15148	136	267-340-57-00	$4,840.04	$4,840.04

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15148	137	267-340-58-00	$4,356.16	$4,356.16
15148	138	267-340-59-00	$4,097.54	$4,097.54
15148	139	267-340-60-00	$4,356.16	$4,356.16
15148	140	267-340-61-00	$4,840.04	$4,840.04
15148	141	267-340-62-00	$4,356.16	$4,356.16
15148	142	267-340-63-00	$4,840.04	$4,840.04
15148	143	267-340-64-00	$4,840.04	$4,840.04
15148	144	267-340-65-00	$4,356.16	$4,356.16
15148	145	267-340-66-00	$4,097.54	$4,097.54
15148	146	267-340-67-00	$4,840.04	$4,840.04
15148	147	267-340-68-00	$4,356.16	$4,356.16
15148	148	267-340-69-00	$4,840.04	$4,840.04
15148	149	267-340-70-00	$4,097.54	$4,097.54
15148	G	267-340-71-00	$0.00	$0.00
15148	H	267-340-72-00	$0.00	$0.00
15165	86	267-341-01-00	$3,810.20	$3,810.20
15165	87	267-341-02-00	$3,953.88	$3,953.88
15165	88	267-341-03-00	$3,379.18	$3,379.18
15165	89	267-341-04-00	$3,034.36	$3,034.36
15165	90	267-341-05-00	$3,953.88	$3,953.88
15165	91	267-341-06-00	$3,034.36	$3,034.36
15165	92	267-341-07-00	$3,953.88	$3,953.88
15165	93	267-341-08-00	$3,379.18	$3,379.18
15165	94	267-341-09-00	$3,034.36	$3,034.36
15165	95	267-341-10-00	$3,925.14	$3,925.14
15165	96	267-341-11-00	$3,810.20	$3,810.20
15165	97	267-341-12-00	$3,034.36	$3,034.36
15165	98	267-341-13-00	$3,379.18	$3,379.18
15165	99	267-341-14-00	$3,953.88	$3,953.88
15165	100	267-341-15-00	$3,034.36	$3,034.36
15165	101	267-341-16-00	$3,379.18	$3,379.18
15165	102	267-341-17-00	$3,953.88	$3,953.88
15165	103	267-341-18-00	$3,034.36	$3,034.36
15165	104	267-341-19-00	$3,379.18	$3,379.18
15165	105	267-341-20-00	$3,034.36	$3,034.36
15165	106	267-341-21-00	$3,379.18	$3,379.18
15165	107	267-341-22-00	$3,925.14	$3,925.14
15165	C	267-341-23-00	$0.00	$0.00
15032	A	267-341-24-00	$0.00	$0.00
15164	1	267-350-01-00	$4,840.04	$4,840.04
15164	2	267-350-02-00	$4,097.54	$4,097.54
15164	3	267-350-03-00	$4,840.04	$4,840.04

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15164	4	267-350-04-00	$4,097.54	$4,097.54
15164	5	267-350-05-00	$3,953.88	$3,953.88
15164	6	267-350-06-00	$4,840.04	$4,840.04
15164	7	267-350-07-00	$4,097.54	$4,097.54
15164	8	267-350-08-00	$4,356.16	$4,356.16
15164	9	267-350-09-00	$4,840.04	$4,840.04
15164	10	267-350-10-00	$4,097.54	$4,097.54
15164	11	267-350-11-00	$4,356.16	$4,356.16
15164	12	267-350-12-00	$4,097.54	$4,097.54
15164	13	267-350-13-00	$4,840.04	$4,840.04
15164	14	267-350-14-00	$3,953.88	$3,953.88
15164	15	267-350-15-00	$4,097.54	$4,097.54
15164	16	267-350-16-00	$4,840.04	$4,840.04
15164	17	267-350-17-00	$4,097.54	$4,097.54
15164	18	267-350-18-00	$4,840.04	$4,840.04
15164	29	267-350-29-01	$3,505.62	$3,505.62
15164	29	267-350-29-02	$3,163.68	$3,163.68
15164	30	267-350-30-01	$3,505.62	$3,505.62
15164	30	267-350-30-02	$3,505.62	$3,505.62
15164	31	267-350-31-01	$3,505.62	$3,505.62
15164	31	267-350-31-02	$3,163.68	$3,163.68
15164	32	267-350-32-01	$3,505.62	$3,505.62
15164	32	267-350-32-02	$3,505.62	$3,505.62
15164	33	267-350-33-01	$3,505.62	$3,505.62
15164	33	267-350-33-02	$3,505.62	$3,505.62
15164	34	267-350-34-01	$3,505.62	$3,505.62
15164	34	267-350-34-02	$3,505.62	$3,505.62
15164	35	267-350-35-01	$3,505.62	$3,505.62
15164	35	267-350-35-02	$3,163.68	$3,163.68
15164	36	267-350-36-01	$3,505.62	$3,505.62
15164	36	267-350-36-02	$3,163.68	$3,163.68
15164	37	267-350-37-01	$3,505.62	$3,505.62
15164	37	267-350-37-02	$3,505.62	$3,505.62
15164	38	267-350-38-01	$3,505.62	$3,505.62
15164	38	267-350-38-02	$3,505.62	$3,505.62
15164	39	267-350-39-00	$3,953.88	$3,953.88
15164	40	267-350-40-00	$4,840.04	$4,840.04
15164	41	267-350-41-00	$4,097.54	$4,097.54
15164	42	267-350-42-00	$4,097.54	$4,097.54
15164	43	267-350-43-00	$3,953.88	$3,953.88
15164	44	267-350-44-00	$4,097.54	$4,097.54
15164	45	267-350-45-00	$3,953.88	$3,953.88

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15164	46	267-350-46-00	$4,356.16	$4,356.16
15164	47	267-350-47-00	$4,097.54	$4,097.54
15164	48	267-350-48-00	$4,840.04	$4,840.04
15164	49	267-350-49-00	$3,953.88	$3,953.88
15164	50	267-350-50-00	$4,097.54	$4,097.54
15164	51	267-350-51-01	$3,505.62	$3,505.62
15164	51	267-350-51-02	$3,163.68	$3,163.68
15164	52	267-350-52-00	$4,097.54	$4,097.54
15164	53	267-350-53-00	$4,356.16	$4,356.16
15164	54	267-350-54-00	$3,953.88	$3,953.88
15164	55	267-350-55-00	$4,840.04	$4,840.04
15164	56	267-350-56-00	$4,097.54	$4,097.54
15164	57	267-350-57-00	$4,840.04	$4,840.04
15164	A	267-350-58-00	$0.00	$0.00
15164	B	267-350-59-00	$0.00	$0.00
15164	C	267-350-60-00	$0.00	$0.00
15164	D	267-350-61-00	$0.00	$0.00
15164	I	267-350-62-00	$0.00	$0.00
15537	150	267-350-63-00	$4,840.04	$4,840.04
15537	151	267-350-64-00	$4,097.54	$4,097.54
15537	152	267-350-65-00	$3,953.88	$3,953.88
15537	153	267-350-66-00	$4,097.54	$4,097.54
15537	154	267-350-67-00	$4,840.04	$4,840.04
15537	155	267-350-68-00	$4,097.54	$4,097.54
15537	156	267-350-69-00	$3,953.88	$3,953.88
15537	157	267-350-70-00	$4,840.04	$4,840.04
15537	158	267-350-71-00	$4,840.04	$4,840.04
15537	159	267-350-72-00	$4,097.54	$4,097.54
15537	160	267-350-73-00	$4,097.54	$4,097.54
15537	161	267-350-74-00	$3,953.88	$3,953.88
15537	162	267-350-75-00	$4,356.16	$4,356.16
15537	163	267-350-76-00	$4,097.54	$4,097.54
15537	164	267-350-77-00	$4,840.04	$4,840.04
15537	165	267-350-78-00	$4,097.54	$4,097.54
15537	166	267-350-79-00	$4,840.04	$4,840.04
15537	167	267-350-80-00	$3,953.88	$3,953.88
15537	168	267-350-81-00	$4,097.54	$4,097.54
15537	169	267-350-82-00	$4,840.04	$4,840.04
15207	1	267-360-01-00	$3,810.20	$3,810.20
15207	2	267-360-02-00	$3,810.20	$3,810.20
15207	3	267-360-03-00	$3,925.14	$3,925.14
15207	4	267-360-04-00	$3,810.20	$3,810.20

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15207	5	267-360-05-00	$3,810.20	$3,810.20
15207	6	267-360-06-00	$3,925.14	$3,925.14
15207	7	267-360-07-00	$3,810.20	$3,810.20
15207	8	267-360-08-00	$3,810.20	$3,810.20
15207	9	267-360-09-00	$3,810.20	$3,810.20
15207	10	267-360-10-00	$3,925.14	$3,925.14
15207	11	267-360-11-00	$3,810.20	$3,810.20
15207	12	267-360-12-00	$3,925.14	$3,925.14
15207	13	267-360-13-00	$3,810.20	$3,810.20
15207	14	267-360-14-00	$3,810.20	$3,810.20
15207	15	267-360-15-00	$3,810.20	$3,810.20
15207	16	267-360-16-00	$3,810.20	$3,810.20
15207	17	267-360-17-00	$3,810.20	$3,810.20
15207	18	267-360-18-00	$3,925.14	$3,925.14
15207	19	267-360-19-00	$3,810.20	$3,810.20
15207	20	267-360-20-00	$3,810.20	$3,810.20
15207	21	267-360-21-00	$3,810.20	$3,810.20
15207	22	267-360-22-00	$0.00	$0.00
15207	23	267-360-23-00	$3,925.14	$3,925.14
15207	24	267-360-24-00	$3,810.20	$3,810.20
15207	25	267-360-25-00	$3,925.14	$3,925.14
15207	26	267-360-26-00	$3,810.20	$3,810.20
15207	27	267-360-27-00	$3,810.20	$3,810.20
15207	28	267-360-28-00	$3,925.14	$3,925.14
15207	29	267-360-29-00	$3,810.20	$3,810.20
15207	30	267-360-30-00	$3,810.20	$3,810.20
15207	31	267-360-31-00	$3,810.20	$3,810.20
15207	32	267-360-32-00	$3,810.20	$3,810.20
15207	33	267-360-33-00	$3,925.14	$3,925.14
15207	34	267-360-34-00	$3,810.20	$3,810.20
15207	35	267-360-35-00	$3,810.20	$3,810.20
15207	36	267-360-36-00	$3,925.14	$3,925.14
15207	37	267-360-37-00	$3,810.20	$3,810.20
15207	38	267-360-38-00	$3,925.14	$3,925.14
15207	39	267-360-39-00	$3,810.20	$3,810.20
15207	40	267-360-40-00	$3,925.14	$3,925.14
15207	41	267-360-41-00	$3,810.20	$3,810.20
15207	42	267-360-42-00	$3,925.14	$3,925.14
15207	43	267-360-43-00	$3,810.20	$3,810.20
15207	44	267-360-44-00	$3,810.20	$3,810.20
15207	45	267-360-45-00	$3,925.14	$3,925.14
15207	46	267-360-46-00	$3,810.20	$3,810.20

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15207	47	267-360-47-00	$3,925.14	$3,925.14
15207	48	267-360-48-00	$3,810.20	$3,810.20
15207	49	267-360-49-00	$3,925.14	$3,925.14
15207	50	267-360-50-00	$3,810.20	$3,810.20
15207	51	267-360-51-00	$3,925.14	$3,925.14
15207	52	267-360-52-00	$3,810.20	$3,810.20
15207	53	267-360-53-00	$3,810.20	$3,810.20
15207	54	267-360-54-00	$3,810.20	$3,810.20
15207	55	267-360-55-00	$3,925.14	$3,925.14
15207	56	267-360-56-00	$3,810.20	$3,810.20
15207	57	267-360-57-00	$3,925.14	$3,925.14
15207	58	267-360-58-00	$3,810.20	$3,810.20
15207	59	267-360-59-00	$3,810.20	$3,810.20
15207	60	267-360-60-00	$3,925.14	$3,925.14
15207	61	267-360-61-00	$5,511.28	$5,511.28
15207	62	267-360-62-00	$5,511.28	$5,511.28
15207	63	267-360-63-00	$5,511.28	$5,511.28
15207	64	267-360-64-00	$5,511.28	$5,511.28
15207	65	267-360-65-00	$5,511.28	$5,511.28
15207	66	267-360-66-00	$5,511.28	$5,511.28
15207	67	267-360-67-00	$5,511.28	$5,511.28
15207	68	267-360-68-00	$5,511.28	$5,511.28
15207	69	267-360-69-00	$5,511.28	$5,511.28
15207	70	267-360-70-00	$5,511.28	$5,511.28
15207	71	267-360-71-00	$5,511.28	$5,511.28
15207	72	267-360-72-00	$5,511.28	$5,511.28
15207	73	267-360-73-00	$5,511.28	$5,511.28
15207	A	267-360-74-00	$0.00	$0.00
15207	B	267-360-75-00	$0.00	$0.00
15207	C	267-360-76-00	$0.00	$0.00
15207	L	267-360-77-00	$0.00	$0.00
15207	N	267-360-78-00	$0.00	$0.00
15207	O	267-360-79-00	$0.00	$0.00
15207	P	267-360-80-00	$0.00	$0.00
15207	Q	267-360-81-00	$0.00	$0.00
15207	R	267-360-82-00	$0.00	$0.00
15207	AE	267-360-83-00	$0.00	$0.00
15207	AF	267-360-84-00	$0.00	$0.00
15207	74	267-361-01-00	$4,840.04	$4,840.04
15207	75	267-361-02-00	$5,511.28	$5,511.28
15207	76	267-361-03-00	$4,840.04	$4,840.04
15207	77	267-361-04-00	$4,840.04	$4,840.04

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15207	78	267-361-05-00	$5,367.62	$5,367.62
15207	79	267-361-06-00	$4,840.04	$4,840.04
15207	80	267-361-07-00	$4,097.54	$4,097.54
15207	81	267-361-08-00	$4,840.04	$4,840.04
15207	82	267-361-09-00	$4,840.04	$4,840.04
15207	83	267-361-10-00	$4,840.04	$4,840.04
15207	84	267-361-11-00	$4,097.54	$4,097.54
15207	85	267-361-12-00	$4,840.04	$4,840.04
15207	86	267-361-13-00	$4,840.04	$4,840.04
15207	87	267-361-14-00	$4,840.04	$4,840.04
15207	88	267-361-15-00	$5,511.28	$5,511.28
15207	89	267-361-16-00	$4,840.04	$4,840.04
15207	90	267-361-17-00	$5,367.62	$5,367.62
15207	91	267-361-18-00	$4,840.04	$4,840.04
15207	92	267-361-19-00	$5,367.62	$5,367.62
15207	93	267-361-20-00	$5,367.62	$5,367.62
15207	94	267-361-21-00	$5,367.62	$5,367.62
15207	95	267-361-22-00	$5,511.28	$5,511.28
15207	96	267-361-23-00	$4,840.04	$4,840.04
15207	97	267-361-24-00	$5,367.62	$5,367.62
15207	98	267-361-25-00	$4,840.04	$4,840.04
15207	99	267-361-26-00	$4,356.16	$4,356.16
15207	100	267-361-27-00	$5,367.62	$5,367.62
15207	101	267-361-28-00	$4,840.04	$4,840.04
15207	102	267-361-29-00	$4,840.04	$4,840.04
15207	103	267-361-30-00	$5,367.62	$5,367.62
15207	104	267-361-31-00	$5,367.62	$5,367.62
15207	105	267-361-32-00	$4,840.04	$4,840.04
15207	106	267-361-33-00	$5,511.28	$5,511.28
15207	107	267-361-34-00	$5,367.62	$5,367.62
15207	108	267-361-35-00	$4,356.16	$4,356.16
15207	109	267-361-36-00	$5,511.28	$5,511.28
15207	110	267-361-37-00	$5,367.62	$5,367.62
15207	111	267-361-38-00	$5,511.28	$5,511.28
15207	112	267-361-39-00	$4,356.16	$4,356.16
15207	113	267-361-40-00	$5,367.62	$5,367.62
15207	114	267-361-41-00	$5,367.62	$5,367.62
15207	115	267-361-42-00	$4,356.16	$4,356.16
15207	116	267-361-43-00	$5,367.62	$5,367.62
15207	117	267-361-44-00	$4,840.04	$4,840.04
15207	118	267-361-45-00	$4,840.04	$4,840.04
15207	119	267-361-46-00	$5,367.62	$5,367.62

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15207	120	267-361-47-00	$4,356.16	$4,356.16
15207	121	267-361-48-00	$4,840.04	$4,840.04
15207	122	267-361-49-00	$5,367.62	$5,367.62
15207	123	267-361-50-00	$4,356.16	$4,356.16
15207	136	267-361-51-00	$5,511.28	$5,511.28
15207	137	267-361-52-00	$5,511.28	$5,511.28
15207	138	267-361-53-00	$5,511.28	$5,511.28
15207	221	267-361-54-00	$5,511.28	$5,511.28
15207	222	267-361-55-00	$5,511.28	$5,511.28
15207	223	267-361-56-00	$5,511.28	$5,511.28
15207	224	267-361-57-00	$5,511.28	$5,511.28
15207	225	267-361-58-00	$5,511.28	$5,511.28
15207	226	267-361-59-00	$5,511.28	$5,511.28
15207	D	267-361-60-00	$0.00	$0.00
15207	M	267-361-61-00	$0.00	$0.00
15207	T	267-361-63-00	$0.00	$0.00
15207	U	267-361-64-00	$0.00	$0.00
15207	V	267-361-65-00	$0.00	$0.00
15207	W	267-361-66-00	$0.00	$0.00
15207	S	267-361-67-00	$0.00	$0.00
15207	124	267-362-01-00	$5,511.28	$5,511.28
15207	125	267-362-02-00	$5,511.28	$5,511.28
15207	126	267-362-03-00	$5,511.28	$5,511.28
15207	127	267-362-04-00	$5,511.28	$5,511.28
15207	128	267-362-05-00	$5,511.28	$5,511.28
15207	129	267-362-06-00	$5,511.28	$5,511.28
15207	130	267-362-07-00	$5,511.28	$5,511.28
15207	131	267-362-08-00	$5,511.28	$5,511.28
15207	132	267-362-09-00	$5,511.28	$5,511.28
15207	154	267-362-10-00	$5,511.28	$5,511.28
15207	155	267-362-11-00	$5,511.28	$5,511.28
15207	156	267-362-12-00	$5,511.28	$5,511.28
15207	157	267-362-13-00	$5,511.28	$5,511.28
15207	158	267-362-14-00	$5,511.28	$5,511.28
15207	159	267-362-15-00	$5,511.28	$5,511.28
15207	160	267-362-16-00	$5,511.28	$5,511.28
15207	161	267-362-17-00	$5,511.28	$5,511.28
15207	162	267-362-18-00	$5,511.28	$5,511.28
15207	163	267-362-19-00	$5,511.28	$5,511.28
15207	164	267-362-20-00	$5,511.28	$5,511.28
15207	165	267-362-21-00	$5,511.28	$5,511.28
15207	166	267-362-22-00	$5,511.28	$5,511.28

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15207	167	267-362-23-00	$5,511.28	$5,511.28
15207	168	267-362-24-00	$5,511.28	$5,511.28
15207	169	267-362-25-00	$5,511.28	$5,511.28
15207	170	267-362-26-00	$5,511.28	$5,511.28
15207	171	267-362-27-00	$5,511.28	$5,511.28
15207	172	267-362-28-00	$5,511.28	$5,511.28
15207	173	267-362-29-00	$5,511.28	$5,511.28
15207	174	267-362-30-00	$5,511.28	$5,511.28
15207	195	267-362-31-00	$5,367.62	$5,367.62
15207	196	267-362-32-00	$4,097.54	$4,097.54
15207	197	267-362-33-00	$5,367.62	$5,367.62
15207	198	267-362-34-00	$5,367.62	$5,367.62
15207	199	267-362-35-00	$4,356.16	$4,356.16
15207	200	267-362-36-00	$5,367.62	$5,367.62
15207	201	267-362-37-00	$4,097.54	$4,097.54
15207	202	267-362-38-00	$5,367.62	$5,367.62
15207	203	267-362-39-00	$5,367.62	$5,367.62
15207	204	267-362-40-00	$5,367.62	$5,367.62
15207	205	267-362-41-00	$4,097.54	$4,097.54
15207	206	267-362-42-00	$5,367.62	$5,367.62
15207	207	267-362-43-00	$4,356.16	$4,356.16
15207	208	267-362-44-00	$5,367.62	$5,367.62
15207	209	267-362-45-00	$5,367.62	$5,367.62
15207	210	267-362-46-00	$4,097.54	$4,097.54
15207	211	267-362-47-00	$4,356.16	$4,356.16
15207	212	267-362-48-00	$5,511.28	$5,511.28
15207	213	267-362-49-00	$5,511.28	$5,511.28
15207	214	267-362-50-00	$5,511.28	$5,511.28
15207	215	267-362-51-00	$5,511.28	$5,511.28
15207	216	267-362-52-00	$5,511.28	$5,511.28
15207	217	267-362-53-00	$5,511.28	$5,511.28
15207	218	267-362-54-00	$5,511.28	$5,511.28
15207	219	267-362-55-00	$5,511.28	$5,511.28
15207	220	267-362-56-00	$5,511.28	$5,511.28
15207	E	267-362-57-00	$0.00	$0.00
15207	G	267-362-58-00	$0.00	$0.00
15207	H	267-362-59-00	$0.00	$0.00
15207	I	267-362-60-00	$0.00	$0.00
15207	X	267-362-61-00	$0.00	$0.00
15207	Y	267-362-62-00	$0.00	$0.00
15207	Z	267-362-63-00	$0.00	$0.00
15207	AB	267-362-64-00	$0.00	$0.00

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15207	AM	267-362-65-00	$0.00	$0.00
15207	133	267-363-01-00	$5,511.28	$5,511.28
15207	134	267-363-02-00	$5,511.28	$5,511.28
15207	135	267-363-03-00	$5,511.28	$5,511.28
15207	139	267-363-04-00	$5,511.28	$5,511.28
15207	140	267-363-05-00	$5,511.28	$5,511.28
15207	141	267-363-06-00	$5,511.28	$5,511.28
15207	142	267-363-07-00	$5,511.28	$5,511.28
15207	143	267-363-08-00	$5,511.28	$5,511.28
15207	AG	267-363-21-00	$0.00	$0.00
15617	1	267-363-23-00	$5,367.62	$5,367.62
15617	2	267-363-24-00	$4,097.54	$4,097.54
15617	3	267-363-25-00	$5,367.62	$5,367.62
15617	4	267-363-26-00	$5,367.62	$5,367.62
15617	5	267-363-27-00	$5,367.62	$5,367.62
15617	6	267-363-28-00	$5,367.62	$5,367.62
15617	7	267-363-29-00	$4,097.54	$4,097.54
15617	8	267-363-30-00	$5,367.62	$5,367.62
15617	9	267-363-31-00	$5,367.62	$5,367.62
15617	10	267-363-32-00	$5,367.62	$5,367.62
15617	A	267-363-33-00	$0.00	$0.00
15617	B	267-363-34-00	$0.00	$0.00
15617	D	267-363-35-00	$0.00	$0.00
15207	175	267-364-01-00	$5,367.62	$5,367.62
15207	182	267-364-08-00	$5,367.62	$5,367.62
15207	183	267-364-09-00	$5,367.62	$5,367.62
15207	190	267-364-16-00	$5,367.62	$5,367.62
15207	191	267-364-17-00	$5,367.62	$5,367.62
15207	192	267-364-18-00	$5,367.62	$5,367.62
15207	193	267-364-19-00	$5,367.62	$5,367.62
15207	194	267-364-20-00	$5,511.28	$5,511.28
15207	J	267-364-21-00	$0.00	$0.00
15207	K	267-364-22-00	$0.00	$0.00
15207	AC	267-364-23-00	$0.00	$0.00
15207	AD	267-364-24-00	$0.00	$0.00
15207	AL	267-364-26-00	$0.00	$0.00
15617	11	267-364-27-00	$4,097.54	$4,097.54
15617	12	267-364-28-00	$5,511.28	$5,511.28
15617	13	267-364-29-00	$5,367.62	$5,367.62
15617	14	267-364-30-00	$5,367.62	$5,367.62
15617	15	267-364-31-00	$5,511.28	$5,511.28
15617	16	267-364-32-00	$4,097.54	$4,097.54

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15617	17	267-364-33-00	$4,097.54	$4,097.54
15617	18	267-364-34-00	$5,511.28	$5,511.28
15617	19	267-364-35-00	$5,367.62	$5,367.62
15617	20	267-364-36-00	$5,367.62	$5,367.62
15617	21	267-364-37-00	$5,511.28	$5,511.28
15617	22	267-364-38-00	$4,097.54	$4,097.54
15617	C	267-364-39-00	$0.00	$0.00
15207	AJ	267-365-01-00	$0.00	$0.00
15207	AK	267-365-03-00	$0.00	$0.00
15207	AK	267-365-04-00	$0.00	$0.00
15304	1	267-370-01-01	$2,718.30	$2,718.30
15304	2	267-370-01-02	$2,718.30	$2,718.30
15304	3	267-370-01-03	$2,718.30	$2,718.30
15304	4	267-370-01-04	$3,505.62	$3,505.62
15304	5	267-370-01-05	$3,505.62	$3,505.62
15304	6	267-370-01-06	$3,505.62	$3,505.62
15304	7	267-370-01-07	$3,505.62	$3,505.62
15304	8	267-370-01-08	$2,718.30	$2,718.30
15304	9	267-370-01-09	$2,718.30	$2,718.30
15304	10	267-370-01-10	$2,718.30	$2,718.30
15304	11	267-370-01-11	$2,718.30	$2,718.30
15304	12	267-370-01-12	$2,718.30	$2,718.30
15304	13	267-370-01-13	$2,718.30	$2,718.30
15304	14	267-370-01-14	$3,505.62	$3,505.62
15304	15	267-370-01-15	$3,505.62	$3,505.62
15304	16	267-370-01-16	$3,505.62	$3,505.62
15304	17	267-370-01-17	$3,505.62	$3,505.62
15304	18	267-370-01-18	$2,718.30	$2,718.30
15304	19	267-370-01-19	$2,718.30	$2,718.30
15304	20	267-370-01-20	$2,718.30	$2,718.30
15304	21	267-370-01-21	$2,718.30	$2,718.30
15304	22	267-370-01-22	$3,505.62	$3,505.62
15304	23	267-370-01-23	$3,505.62	$3,505.62
15304	24	267-370-01-24	$3,505.62	$3,505.62
15304	25	267-370-01-25	$3,505.62	$3,505.62
15304	26	267-370-01-26	$2,718.30	$2,718.30
15304	27	267-370-01-27	$2,718.30	$2,718.30
15304	28	267-370-01-28	$3,505.62	$3,505.62
15304	29	267-370-01-29	$3,505.62	$3,505.62
15304	30	267-370-01-30	$3,505.62	$3,505.62
15304	31	267-370-01-31	$3,505.62	$3,505.62
15304	32	267-370-01-32	$2,718.30	$2,718.30

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15304	33	267-370-01-33	$2,718.30	$2,718.30
15304	34	267-370-01-34	$3,505.62	$3,505.62
15304	35	267-370-01-35	$3,505.62	$3,505.62
15304	36	267-370-01-36	$3,505.62	$3,505.62
15304	37	267-370-01-37	$3,505.62	$3,505.62
15304	38	267-370-01-38	$2,718.30	$2,718.30
15304	39	267-370-01-39	$2,718.30	$2,718.30
15304	40	267-370-01-40	$2,718.30	$2,718.30
15304	41	267-370-01-41	$2,718.30	$2,718.30
15304	42	267-370-01-42	$2,718.30	$2,718.30
15304	43	267-370-01-43	$3,505.62	$3,505.62
15304	44	267-370-01-44	$3,505.62	$3,505.62
15304	45	267-370-01-45	$3,505.62	$3,505.62
15304	46	267-370-01-46	$3,505.62	$3,505.62
15304	47	267-370-01-47	$2,718.30	$2,718.30
15304	48	267-370-01-48	$2,718.30	$2,718.30
15304	49	267-370-01-49	$2,718.30	$2,718.30
15304	50	267-370-01-50	$3,505.62	$3,505.62
15304	51	267-370-01-51	$3,505.62	$3,505.62
15304	52	267-370-01-52	$3,505.62	$3,505.62
15304	53	267-370-01-53	$3,505.62	$3,505.62
15304	54	267-370-01-54	$2,718.30	$2,718.30
15304	55	267-370-01-55	$2,718.30	$2,718.30
15304	B	267-370-03-00	$0.00	$0.00
15304	C	267-370-04-00	$0.00	$0.00
15304	D	267-370-05-00	$0.00	$0.00
15304	E	267-370-06-00	$0.00	$0.00
15304	A	267-370-07-00	$0.00	$0.00
15304	A	267-370-08-00	$0.00	$0.00
15327	1	267-400-01-00	$4,356.16	$4,356.16
15327	2	267-400-02-00	$4,840.04	$4,840.04
15327	3	267-400-03-00	$5,367.62	$5,367.62
15327	4	267-400-04-00	$4,356.16	$4,356.16
15327	5	267-400-05-00	$5,367.62	$5,367.62
15327	6	267-400-06-00	$4,840.04	$4,840.04
15327	7	267-400-07-00	$4,356.16	$4,356.16
15327	8	267-400-08-00	$5,367.62	$5,367.62
15327	9	267-400-09-00	$4,840.04	$4,840.04
15327	10	267-400-10-00	$5,367.62	$5,367.62
15327	11	267-400-11-00	$4,356.16	$4,356.16
15327	12	267-400-12-00	$5,511.28	$5,511.28
15327	13	267-400-13-00	$5,367.62	$5,367.62

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15327	14	267-400-14-00	$4,840.04	$4,840.04
15327	15	267-400-15-00	$4,840.04	$4,840.04
15327	16	267-400-16-00	$5,367.62	$5,367.62
15327	17	267-400-17-00	$4,356.16	$4,356.16
15327	18	267-400-18-00	$0.00	$0.00
15327	19	267-400-19-00	$4,356.16	$4,356.16
15327	20	267-400-20-00	$5,367.62	$5,367.62
15327	21	267-400-21-00	$5,367.62	$5,367.62
15327	22	267-400-22-00	$4,840.04	$4,840.04
15327	23	267-400-23-00	$4,840.04	$4,840.04
15327	24	267-400-24-00	$5,511.28	$5,511.28
15327	25	267-400-25-00	$4,840.04	$4,840.04
15327	26	267-400-26-00	$5,367.62	$5,367.62
15327	27	267-400-27-00	$5,367.62	$5,367.62
15327	28	267-400-28-00	$4,840.04	$4,840.04
15327	29	267-400-29-00	$4,356.16	$4,356.16
15327	30	267-400-30-00	$4,840.04	$4,840.04
15327	31	267-400-31-00	$4,356.16	$4,356.16
15327	32	267-400-32-00	$4,840.04	$4,840.04
15327	33	267-400-33-00	$4,356.16	$4,356.16
15327	34	267-400-34-00	$0.00	$0.00
15327	35	267-400-35-00	$4,356.16	$4,356.16
15327	36	267-400-36-00	$4,840.04	$4,840.04
15327	37	267-400-37-00	$5,367.62	$5,367.62
15327	38	267-400-38-00	$5,367.62	$5,367.62
15327	39	267-400-39-00	$4,840.04	$4,840.04
15327	40	267-400-40-00	$5,511.28	$5,511.28
15327	41	267-400-41-00	$4,840.04	$4,840.04
15327	42	267-400-42-00	$5,367.62	$5,367.62
15327	43	267-400-43-00	$4,356.16	$4,356.16
15327	44	267-400-44-00	$4,840.04	$4,840.04
15327	45	267-400-45-00	$5,367.62	$5,367.62
15327	46	267-400-46-00	$5,367.62	$5,367.62
15327	47	267-400-47-00	$4,356.16	$4,356.16
15327	48	267-400-48-00	$4,356.16	$4,356.16
15327	49	267-400-49-00	$4,840.04	$4,840.04
15327	50	267-400-50-00	$4,840.04	$4,840.04
15327	51	267-400-51-00	$4,840.04	$4,840.04
15327	52	267-400-52-00	$5,367.62	$5,367.62
15327	53	267-400-53-00	$4,356.16	$4,356.16
15327	54	267-400-54-00	$5,367.62	$5,367.62
15327	A	267-400-55-00	$0.00	$0.00

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15327	B	267-400-56-00	$0.00	$0.00
15327	C	267-400-57-00	$0.00	$0.00
15327	55	267-401-01-00	$3,810.20	$3,810.20
15327	56	267-401-02-00	$3,925.14	$3,925.14
15327	57	267-401-03-00	$3,810.20	$3,810.20
15327	58	267-401-04-00	$3,810.20	$3,810.20
15327	59	267-401-05-00	$3,925.14	$3,925.14
15327	60	267-401-06-00	$3,810.20	$3,810.20
15327	61	267-401-07-00	$3,810.20	$3,810.20
15327	62	267-401-08-00	$3,925.14	$3,925.14
15327	63	267-401-09-00	$3,810.20	$3,810.20
15327	64	267-401-10-00	$3,810.20	$3,810.20
15327	65	267-401-11-00	$3,810.20	$3,810.20
15327	66	267-401-12-00	$3,925.14	$3,925.14
15327	67	267-401-13-00	$3,810.20	$3,810.20
15327	68	267-401-14-00	$3,810.20	$3,810.20
15327	69	267-401-15-00	$3,925.14	$3,925.14
15327	70	267-401-16-00	$3,810.20	$3,810.20
15327	71	267-401-17-00	$3,810.20	$3,810.20
15327	72	267-401-18-00	$3,925.14	$3,925.14
15327	73	267-401-19-00	$3,810.20	$3,810.20
15327	74	267-401-20-00	$3,925.14	$3,925.14
15327	75	267-401-21-00	$3,810.20	$3,810.20
15327	76	267-401-22-00	$3,810.20	$3,810.20
15327	77	267-401-23-00	$3,810.20	$3,810.20
15327	78	267-401-24-00	$3,925.14	$3,925.14
15327	79	267-401-25-00	$3,810.20	$3,810.20
15327	80	267-401-26-00	$3,925.14	$3,925.14
15327	81	267-401-27-00	$3,810.20	$3,810.20
15327	82	267-401-28-00	$3,925.14	$3,925.14
15327	83	267-401-29-00	$3,810.20	$3,810.20
15327	84	267-401-30-00	$5,511.28	$5,511.28
15327	85	267-401-31-00	$5,511.28	$5,511.28
15327	86	267-401-32-00	$5,511.28	$5,511.28
15327	87	267-401-33-00	$5,511.28	$5,511.28
15327	88	267-401-34-00	$5,511.28	$5,511.28
15327	89	267-401-35-00	$5,511.28	$5,511.28
15327	90	267-401-36-00	$5,511.28	$5,511.28
15327	91	267-401-37-00	$5,511.28	$5,511.28
15327	92	267-401-38-00	$5,511.28	$5,511.28
15327	93	267-401-39-00	$5,511.28	$5,511.28
15327	94	267-401-40-00	$5,511.28	$5,511.28

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15327	95	267-401-41-00	$5,511.28	$5,511.28
15327	96	267-401-42-00	$5,511.28	$5,511.28
15327	97	267-401-43-00	$5,511.28	$5,511.28
15327	98	267-401-44-00	$5,511.28	$5,511.28
15327	99	267-401-45-00	$5,511.28	$5,511.28
15327	100	267-401-46-00	$5,511.28	$5,511.28
15327	101	267-401-47-00	$5,511.28	$5,511.28
15327	102	267-401-48-00	$5,511.28	$5,511.28
15327	103	267-401-49-00	$5,511.28	$5,511.28
15327	104	267-401-50-00	$5,511.28	$5,511.28
15327	105	267-401-51-00	$5,511.28	$5,511.28
15327	106	267-401-52-00	$5,511.28	$5,511.28
15327	107	267-401-53-00	$5,511.28	$5,511.28
15327	108	267-401-54-00	$5,511.28	$5,511.28
15327	109	267-401-55-00	$5,511.28	$5,511.28
15327	110	267-401-56-00	$5,511.28	$5,511.28
15327	111	267-401-57-00	$5,511.28	$5,511.28
15327	112	267-401-58-00	$5,511.28	$5,511.28
15327	113	267-401-59-00	$5,511.28	$5,511.28
15327	114	267-401-60-00	$5,511.28	$5,511.28
15327	115	267-401-61-00	$5,511.28	$5,511.28
15327	116	267-401-62-00	$5,511.28	$5,511.28
15327	117	267-401-63-00	$5,511.28	$5,511.28
15327	118	267-401-64-00	$5,511.28	$5,511.28
15327	D	267-401-65-00	$0.00	$0.00
15327	E	267-401-66-00	$0.00	$0.00
15327	F	267-401-67-00	$0.00	$0.00
15327	G	267-401-68-00	$0.00	$0.00
15327	H	267-401-69-00	$0.00	$0.00
15327	I	267-401-70-00	$0.00	$0.00
15327	Q	267-401-71-00	$0.00	$0.00
15327	J	267-401-72-00	$0.00	$0.00
15327	K	267-401-73-00	$0.00	$0.00
15327	R	267-401-74-00	$0.00	$0.00
15327	119	267-402-01-00	$5,511.28	$5,511.28
15327	120	267-402-02-00	$5,511.28	$5,511.28
15327	121	267-402-03-00	$5,511.28	$5,511.28
15327	122	267-402-04-00	$5,511.28	$5,511.28
15327	123	267-402-05-00	$5,367.62	$5,367.62
15327	124	267-402-06-00	$4,097.54	$4,097.54
15327	125	267-402-07-00	$5,367.62	$5,367.62
15327	126	267-402-08-00	$5,367.62	$5,367.62

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15327	127	267-402-09-00	$5,367.62	$5,367.62
15327	128	267-402-10-00	$5,367.62	$5,367.62
15327	129	267-402-11-00	$4,097.54	$4,097.54
15327	130	267-402-12-00	$5,367.62	$5,367.62
15327	131	267-402-13-00	$5,367.62	$5,367.62
15327	132	267-402-14-00	$5,367.62	$5,367.62
15327	133	267-402-15-00	$4,097.54	$4,097.54
15327	134	267-402-16-00	$5,367.62	$5,367.62
15327	135	267-402-17-00	$5,367.62	$5,367.62
15327	136	267-402-18-00	$5,367.62	$5,367.62
15327	137	267-402-19-00	$4,097.54	$4,097.54
15327	138	267-402-20-00	$5,367.62	$5,367.62
15327	139	267-402-21-00	$5,367.62	$5,367.62
15327	140	267-402-22-00	$5,367.62	$5,367.62
15327	141	267-402-23-00	$5,511.28	$5,511.28
15327	142	267-402-24-00	$4,097.54	$4,097.54
15327	143	267-402-25-00	$5,367.62	$5,367.62
15327	L	267-402-26-00	$0.00	$0.00
15327	M	267-402-27-00	$0.00	$0.00
15327	S	267-402-28-00	$0.00	$0.00
15327	U	267-402-29-00	$0.00	$0.00
15327	T	267-402-30-00	$0.00	$0.00
15327	N	267-403-02-00	$0.00	$0.00
15327	O	267-403-03-00	$0.00	$0.00
15327	P	267-403-04-00	$0.00	$0.00
15327	204	267-403-05-01	$2,718.30	$2,718.30
15327	205	267-403-05-02	$2,718.30	$2,718.30
15327	206	267-403-05-03	$2,718.30	$2,718.30
15327	207	267-403-05-04	$3,505.62	$3,505.62
15327	208	267-403-05-05	$3,505.62	$3,505.62
15327	209	267-403-05-06	$3,505.62	$3,505.62
15327	210	267-403-05-07	$3,505.62	$3,505.62
15327	211	267-403-05-08	$2,718.30	$2,718.30
15327	212	267-403-05-09	$2,718.30	$2,718.30
15327	213	267-403-05-10	$2,718.30	$2,718.30
15327	144	267-403-06-01	$3,505.62	$3,505.62
15327	145	267-403-06-02	$3,505.62	$3,505.62
15327	146	267-403-06-03	$3,505.62	$3,505.62
15327	147	267-403-06-04	$3,505.62	$3,505.62
15327	148	267-403-06-05	$2,718.30	$2,718.30
15327	149	267-403-06-06	$2,718.30	$2,718.30
15327	150	267-403-06-07	$2,718.30	$2,718.30

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15327	151	267-403-06-08	$2,718.30	$2,718.30
15327	152	267-403-06-09	$2,718.30	$2,718.30
15327	153	267-403-06-10	$2,718.30	$2,718.30
15327	154	267-403-07-01	$2,718.30	$2,718.30
15327	155	267-403-07-02	$2,718.30	$2,718.30
15327	156	267-403-07-03	$2,718.30	$2,718.30
15327	157	267-403-07-04	$3,505.62	$3,505.62
15327	158	267-403-07-05	$3,505.62	$3,505.62
15327	159	267-403-07-06	$3,505.62	$3,505.62
15327	160	267-403-07-07	$3,505.62	$3,505.62
15327	161	267-403-07-08	$2,718.30	$2,718.30
15327	162	267-403-07-09	$2,718.30	$2,718.30
15327	163	267-403-07-10	$2,718.30	$2,718.30
15327	194	267-403-08-01	$2,718.30	$2,718.30
15327	195	267-403-08-02	$2,718.30	$2,718.30
15327	196	267-403-08-03	$2,718.30	$2,718.30
15327	197	267-403-08-04	$3,505.62	$3,505.62
15327	198	267-403-08-05	$3,505.62	$3,505.62
15327	199	267-403-08-06	$3,505.62	$3,505.62
15327	200	267-403-08-07	$3,505.62	$3,505.62
15327	201	267-403-08-08	$2,718.30	$2,718.30
15327	202	267-403-08-09	$2,718.30	$2,718.30
15327	203	267-403-08-10	$2,718.30	$2,718.30
15327	188	267-403-09-01	$2,718.30	$2,718.30
15327	189	267-403-09-02	$3,505.62	$3,505.62
15327	190	267-403-09-03	$3,505.62	$3,505.62
15327	191	267-403-09-04	$3,505.62	$3,505.62
15327	192	267-403-09-05	$3,505.62	$3,505.62
15327	193	267-403-09-06	$2,718.30	$2,718.30
15327	178	267-403-10-01	$2,718.30	$2,718.30
15327	179	267-403-10-02	$2,718.30	$2,718.30
15327	180	267-403-10-03	$2,718.30	$2,718.30
15327	181	267-403-10-04	$3,505.62	$3,505.62
15327	182	267-403-10-05	$3,505.62	$3,505.62
15327	183	267-403-10-06	$3,505.62	$3,505.62
15327	184	267-403-10-07	$3,505.62	$3,505.62
15327	185	267-403-10-08	$2,718.30	$2,718.30
15327	186	267-403-10-09	$2,718.30	$2,718.30
15327	187	267-403-10-10	$2,718.30	$2,718.30
15327	164	267-403-11-01	$3,505.62	$3,505.62
15327	165	267-403-11-02	$3,505.62	$3,505.62
15327	166	267-403-11-03	$3,505.62	$3,505.62

Poway Unified School District
Community Facilities District No. 14 Improvement Area A
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
15327	167	267-403-11-04	$3,505.62	$3,505.62
15327	168	267-403-11-05	$2,718.30	$2,718.30
15327	169	267-403-11-06	$2,718.30	$2,718.30
15327	170	267-403-11-07	$2,718.30	$2,718.30
15327	171	267-403-11-08	$2,718.30	$2,718.30
15327	172	267-403-11-09	$2,718.30	$2,718.30
15327	173	267-403-11-10	$2,718.30	$2,718.30
15327	174	267-403-12-01	$3,505.62	$3,505.62
15327	175	267-403-12-02	$3,505.62	$3,505.62
15327	176	267-403-12-03	$3,505.62	$3,505.62
15327	177	267-403-12-04	$3,505.62	$3,505.62

Total Parcels	**1,271**
Total Taxable Parcels	**1,145**
Total Assigned Special Tax	**$4,672,168.10**