



Community Facilities District No. 16 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Poway Unified School District

2026 / 2027



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Introduction

Community Facilities District ("CFD") No. 16 of the Poway Unified School District (the "School District") was formed pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", as amended (the "Act"), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 16 is authorized under the Act to finance certain facilities (the "Authorized Facilities") as established at the time of formation.

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 16 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 May 1, 2020, between the School District and Zion Bancorporation, National Association acting as Fiscal Agent (the "Fiscal Agent").

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 16 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2025/2026 Special Tax Levy

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

Section III – Fund and Account Balances

Section III examines the financial activity within the funds and accounts associated with CFD No. 16.

Section IV – Senate Bill 165

Section IV provides information required under Senate Bill 165 regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 16 for Fiscal Year 2025/2026.

Section V –Special Tax Requirement

Section V calculates the Special Tax Requirement based on the obligations of CFD No. 16 for Fiscal Year 2026/2027.

Section VI – Special Tax Classification

Section VI provides updated information regarding the Special Tax classification of parcels within CFD No. 16.

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 Special Tax Requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 16 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 16 is located at the northerly end of the City of San Diego and west of Interstate 15, approximately 8 miles inland from the Pacific Ocean, and 20 miles north of downtown San Diego. CFD No. 16 is non-contiguous with the northerly portion generally located south of Camino Del Sur and west of 4S Ranch near the intersection of Camino San Bernardo and Nicole Ridge Road and the southerly portion located south of Carmel Valley Road near the intersection of Carmel Valley Road and Dove Canyon Road. For reference, the boundary map of CFD No. 16 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 16 was formed and established by the School District on November 17, 2014, 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. 16, and a landowner election at which the qualified electors of CFD No. 16 authorized CFD No. 16 to incur bonded indebtedness in an amount not to exceed $26,000,000 and approved the levy of Annual Special Taxes.

CFD No. 16 was formed pursuant to a Third Supplement to Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement ("Mitigation Agreement") dated September 16, 2014, by and between the School District and Standard Pacific ("Owner"), which supplements the Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement, dated as of July 1, 1998 ("Mitigation Agreement"), by and between the School District and Black Mountain Ranch Limited Partnership ("BMR LP"), as amended by a First Amendment to Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement, dated January 1, 2006, by and between the

School District and BMR LP, as amended by a Second Supplement to Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement, dated as of October 1, 2012, by and between the School District and Black Mountain Ranch, assignee of BMR LP.

The table below provides information related to the formation of CFD No. 16.

Board Actions Related to Formation of CFD No. 16

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	September 15, 2014	03-2015
Resolution to Incur Bonded Indebtedness	September 15, 2014	04-2015
Resolution of Formation	November 17, 2014	21-2015
Ordinance Levying Special Taxes	November 17, 2014	2015-01

A Notice of Special Tax Lien was recorded in the real property records of the County on November 24, 2014, on all property within CFD No. 16 as Document No. 2014-0511418.

C. Bonds

1. 2020 Special Tax Bonds

On May 27, 2020, the 2020 Special Tax Bonds ("Bonds") of the School District were issued in the amount of $15,675,000. The Bonds were issued under and subject to the terms of the Bond Indenture dated May 1, 2020 ("Bond Indenture"), and the Act. The proceeds of the Bonds are used to (i) finance, either directly or indirectly, the acquisition and construction of certain school facilities, (ii) pay the costs of issuing the Bonds, and (iii) to fund the deposit to the reserve fund for the Bonds or to purchase and deposit therein a debt service reserve insurance policy equal to the Reserve Requirement applicable to the Bonds. For more

information regarding the use of the Bonds proceeds, please refer to Section IV of this Report.

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

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, CFD No. 16 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

Land Use	Tax Class	Sq. Footage	Number of Units/Acres	Average Assigned Annual Special Tax Rate [1]	Total Assigned Annual Special Taxes
Detached Unit	1	< 2,500 Sq. Ft.	0 Units	N/A	$0.00
Detached Unit	2	2,500 Sq. Ft. to 2,750 Sq. Ft.	5 Units	$4,214.26 per Unit	21,071.30
Detached Unit	3	2,751 Sq. Ft. to 3,000 Sq. Ft.	53 Units	$4,432.06 per Unit	234,899.18
Detached Unit	4	3,001 Sq. Ft. to 3,250 Sq. Ft.	47 Units	$4,594.30 per Unit	215,932.10
Detached Unit	5	3,251 Sq. Ft. to 3,500 Sq. Ft.	10 Units	$4,689.14 per Unit	46,891.40
Detached Unit	6	3,501 Sq. Ft. to 3,750 Sq. Ft.	9 Units	$4,968.90 per Unit	44,720.10
Detached Unit	7	3,751 Sq. Ft. to 4,000 Sq. Ft.	30 Units	$5,063.72 per Unit	151,911.60
Detached Unit	8	> 4,000 Sq. Ft.	17 Units	$5,158.52 per Unit	87,694.84
Attached Unit	9	< 1,250 Sq. Ft.	0 Units	N/A	0.00
Attached Unit	10	1,250 Sq. Ft. to 1,450 Sq. Ft.	56 Units	$2,005.38 per Unit	112,301.12
Attached Unit	11	1,451 Sq. Ft. to 1,650 Sq. Ft.	0 Units	N/A	0.00
Attached Unit	12	1,651 Sq. Ft. to 1,850 Sq. Ft.	16 Units	$2,456.80 per Unit	39,308.80
Attached Unit	13	1,851 Sq. Ft. to 2,050 Sq. Ft.	75 Units	$2,696.75 per Unit	202,256.34
Attached Unit	14	> 2,050 Sq. Ft.	112 Units	$2,775.28 per Unit	310,830.88
Senior Citizen Unit	15	NA	0 Units	N/A	0.00
Commercial/Industrial Property	16	NA	0 Units	N/A	0.00
Developed Property			***430 Units***	***NA***	***$1,467,817.66***
Undeveloped Property			***0.00 Acres***	***$0.00 per Acre***	***$0.00***
Total			**430 Units**		**$1,467,817.66**

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

B. Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 16, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. Based on the Foreclosure Covenant outlined in the Bond Indenture and the current delinquency rates, one (1) parcel exceeds the foreclosure threshold. Pursuant to the Foreclosure Covenant, the School District shall continue to monitor the level of delinquencies and shall commence foreclosure proceedings no later than the date specified in the Bond Indenture. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenant is provided as Exhibit E.

CFD No. 16
Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent [1]	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$1,356,043.00	N/A	$1,327,964.00	$28,079.00	2.07%	$0.00	0.00%
2022/2023	1,383,161.24	5	1,373,096.18	10,065.06	0.73%	0.00	0.00%
2023/2024	1,410,821.98	5	1,399,133.01	11,688.97	0.83%	1,348.01	0.10%
2024/2025	1,439,037.98	3	1,432,508.09	6,529.89	0.45%	2,749.94	0.19%
2025/2026	1,467,817.66	6	1,456,427.67	11,389.99	0.78%	11,389.99	0.78%

[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 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 16.

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 Indenture.

The balances, as of June 30, 2026, of the funds, accounts and subaccounts by the Fiscal Agent are listed in the table below. Exhibit F contains a detailed listing of the transactions within these funds for Fiscal Year 2025/2026.

Fund and Account Balances
as of June 30, 2026

Account Name	Account Number	Balance
Special Tax Fund	7150935A	$4,924,165.32
Interest Account	7150935B	75.55
Principal Account	7150935C	0.00
Administrative Expense Fund	7150935I	64,904.96
Costs of Issuance Fund	7150935J	0.00
School Facilities Fund	7150935E	0.00
Redemption Fund	7150935R	100.16
Total		**$4,989,245.99**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 16 are limited based on the restrictions as described within the Bond Indenture. The table below presents the sources and uses of all funds and accounts for CFD No. 16 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 Indenture.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	1,472,234.16
Investment Earnings	150,124.03
Total	**$1,622,358.19**
Uses	
Interest Payments	($549,337.52)
Principal Payments	(170,000.00)
Authorized Facilities	0.00
Administrative Expenses	(40,025.00)
Total	**($759,362.52)**

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. 16 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. 16:

> **School Facilities -** School Facilities shall include the acquisition, planning, construction, expansion, improvement, rehabilitation, and/or financing of those school facilities, including classrooms, multi-purpose, administration and auxiliary space at each school, central support and administrative facilities, interim housing, transportation and special education facilities, together with furniture, equipment, and technology needed by the School District in order to serve directly or indirectly the student population to be generated as a result of the development of the property within the CFD No. 16, together with all land or interests in land required for the construction of such facilities and all land or interests in land required to be provided by the School District as mitigation of environmental impacts associated with the development of such school facilities as well as all that portion of the related incidental expenses and the costs to the School District related to the negotiation, execution and implementation of the Mitigation Agreement. School Facilities shall also mean the acquisition, planning, construction, and/or financing of other additional school facilities

("Supplemental School Facilities") including classrooms, multi-purpose, administration, and auxiliary space at each school, central support and administrative facilities, interim housing, transportation, and special education facilities, together with furniture, equipment, and technology, needed by the School District to serve the student population of the School District and which are financed in whole or in part from the revenues of special taxes levied in any fiscal year on Developed Property within Improvement Area A in excess of that required to satisfy the Special Tax Requirements for such Improvement Area A for such fiscal year provided that: (a) all of the Taxable Property in such Improvement Area is Developed Property; (b) Improvement Area Bonds have been issued in the maximum principal amount authorized to be issued for such Improvement Area or Owner and the School District have agreed to additional Improvement Area Bonds shall be issued for such Improvement Area; and (c) such Improvement Area has funded the Purchase Price of City Improvements from all moneys deposited in the improvement Fund established pursuant to the Indenture related to each Series of Improvement Area Bonds issued for such Improvement Area.

The School facilities shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking, and construction, together with the expenses related to the issuance and sale of any "debt" as defined in Section 53317(d) of the Act, including but not limited to, underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the District, CFD No. 16 and bond trustee or fiscal agent related to the CFD No. 16 and any such debt and all the other incidental expenses.

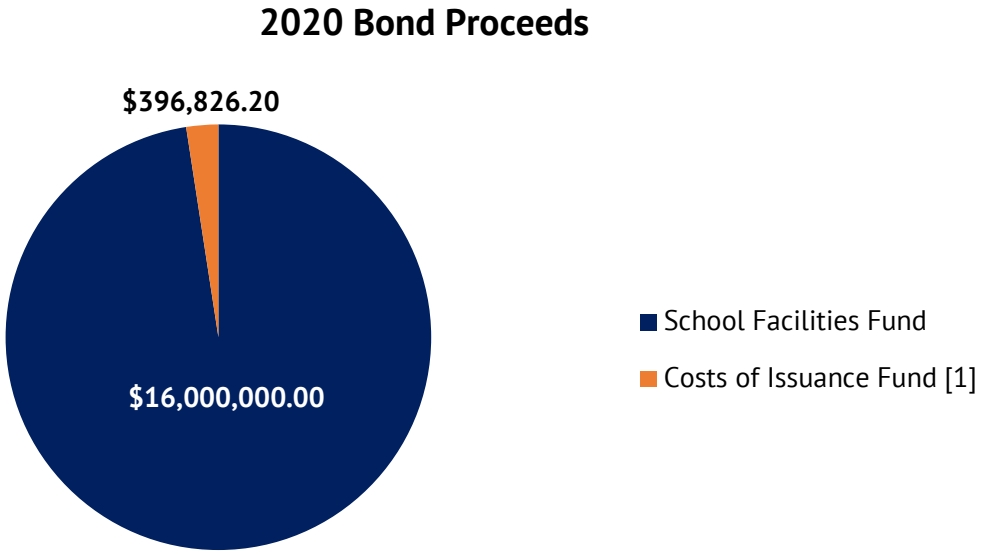
The School Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the School District. The School Facilities listed are representative of

the types of improvements authorized to be financed by CFD No. 16. 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, CFD No. 16, and the Act.

B. 2020 Special Tax Bonds

1. Bond Proceeds

In accordance with the Bond Indenture by and between CFD No. 16 and the Fiscal Agent, the proceeds of the Bonds were deposited in the amount $15,675,000, plus $721,726.20 in Net Original Issue Premium, into the funds and accounts shown in the graph below.



[1] 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 $247,813.70.

2. Construction Funds and Accounts

The table on the following page presents a detailed accounting of the initial Bond proceeds deposited and expended by CFD No. 16 within the account created under the Fiscal Agent Agreement of the Bonds through June 30, 2026. As of the date of this Report, all constructions funds generated from the Bonds for School Facilities have been expended. For information for previously accrued and expended funds, please refer to previous Reports.

School Facilities Account

Balance as of July 1, 2025		**$78.23**
Accruals		$1.63
Investment Earnings	$1.63	
Expenditures		($79.86)
Transfer to Special Tax Fund	($79.86)	
Balance as of June 30, 2026		**$0.00**

C. Special Taxes

CFD No. 16 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 Bond Indenture. The table on the following page presents a detailed accounting of the Special Taxes collected and expended by CFD No. 16 within the Special Tax Fund created under the Bond Indenture of the Bonds.

Special Tax Fund

Balance as of July 1, 2025		**$4,066,463.24**
Accruals		$1,619,704.40
Special Tax Deposits	$1,472,134.16	
Investment Earnings	147,490.38	
Transfer from School Facilities Fund	79.86	
Expenditures		($762,002.32)
Transfer to Administrative Expense Fund	($42,664.80)	
Transfer to Interest Account	(549,337.52)	
Transfer to Principal Account	(170,000.00)	
Balance as of June 30, 2026		**$4,924,165.32**

The table below presents a detailed listing of the Annual Special Taxes collected and expended within the Custodial Account of CFD No. 16.

CFD No. 16 Custodial Account

Balance as of July 1, 2025		**$1,000,950.98**
Accruals		$36,501.50
Investment Earnings	$36,501.50	
Expenditures		$0.00
Balance as of June 30, 2026		**$1,037,452.48**

V. Special Tax Requirement

This Section outlines the calculation of the Special Tax Requirement of CFD No. 16 based on the financial obligations for Fiscal Year 2026/2027.

A. Special Tax Requirement

The Annual Special Taxes of CFD No. 16 are calculated in accordance and pursuant to the RMA. Pursuant to the Bond Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 16. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2026/2027.

Special Tax Requirement for CFD No. 16

Fiscal Year 2025/2026 Remaining Sources		**$4,924,240.87**
Balance of Special Tax Fund	$4,924,165.32	
Balance of Interest Fund	75.55	
Balance of Principal Fund	0.00	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($4,924,240.87)**
September 1, 2026 Interest Payment	($272,968.76)	
September 1, 2026 Principal Payment	(190,000.00)	
Direct Construction of Authorized Facilities	(4,461,272.11)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($1,497,174.44)**
Administrative Expense Budget	($43,518.10)	
Anticipated Special Tax Delinquencies [1]	(11,617.79)	
March 1, 2027 Interest Payment	(269,168.76)	
September 1, 2027 Interest Payment	(269,168.76)	
September 1, 2027 Principal Payment	(215,000.00)	
Direct Construction of Authorized Facilities	(688,701.02)	
Fiscal Year 2026/2027 Annual Special Tax Requirement		**$1,497,174.44**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 0.78%.

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	$29,475.10
Consultant/Trustee Expenses	9,000.00
County Tax Collection Fees	43.00
Contingency for Legal	5,000.00
Total Expenses	**$43,518.10**

VI. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 16 are assigned a Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 16.

A. Developed Property

Pursuant to the RMA, a parcel is considered to be classified as Developed Property once a Building Permit is issued on or prior to May 1st of the prior Fiscal Year. Building Permits have been issued for 430 Units by the City within CFD No. 16. According to the County Assessor, all property zoned for residential development within CFD No. 16 has been built and completed. As of the date of this Report, no 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 CFD No. 16.

Fiscal Year 2026/2027
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2016/2017	Developed Property	106
2017/2018	Developed Property	147
2018/2019	Developed Property	177
Total		**430**

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 Special Tax Requirement.

Based on the Special Tax Requirement listed in Section V, CFD No. 16 will levy at the applied Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's applied Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 16 can be found in the table below.

Fiscal Year 2026/2027
Annual Special Tax Levy

Land Use	Tax Class	Sq. Footage	Number of Units/Acres	Average Assigned Annual Special Tax Rate [1]	Total Assigned Annual Special Taxes
Detached Unit	1	< 2,500 Sq. Ft.	0 Units	N/A	$0.00
Detached Unit	2	2,500 Sq. Ft. to 2,750 Sq. Ft.	5 Units	$4,298.54 per Unit	21,492.70
Detached Unit	3	2,751 Sq. Ft. to 3,000 Sq. Ft.	53 Units	$4,520.70 per Unit	239,597.10
Detached Unit	4	3,001 Sq. Ft. to 3,250 Sq. Ft.	47 Units	$4,686.18 per Unit	220,250.46
Detached Unit	5	3,251 Sq. Ft. to 3,500 Sq. Ft.	10 Units	$4,782.94 per Unit	47,829.40
Detached Unit	6	3,501 Sq. Ft. to 3,750 Sq. Ft.	9 Units	$5,068.28 per Unit	45,614.52
Detached Unit	7	3,751 Sq. Ft. to 4,000 Sq. Ft.	30 Units	$5,164.98 per Unit	154,949.40
Detached Unit	8	> 4,000 Sq. Ft.	17 Units	$5,261.70 per Unit	89,448.90
Attached Unit	9	< 1,250 Sq. Ft.	0 Units	N/A	0.00
Attached Unit	10	1,250 Sq. Ft. to 1,450 Sq. Ft.	56 Units	$2,045.50 per Unit	114,547.88
Attached Unit	11	1,451 Sq. Ft. to 1,650 Sq. Ft.	0 Units	N/A	0.00
Attached Unit	12	1,651 Sq. Ft. to 1,850 Sq. Ft.	16 Units	$2,505.93 per Unit	40,094.88
Attached Unit	13	1,851 Sq. Ft. to 2,050 Sq. Ft.	75 Units	$2,750.69 per Unit	206,301.54
Attached Unit	14	> 2,050 Sq. Ft.	112 Units	$2,830.78 per Unit	317,047.66
Senior Citizen Unit	15	NA	0 Units	N/A	0.00
Commercial/Industrial Property	16	NA	0 Units	N/A	0.00
Developed Property			***430 Units***	***NA***	***$1,497,174.44***
Undeveloped Property			***0.00 Acres***	***$0.00 per Acre***	***$0.00***
Total			**430 Units**		**$1,497,174.44**

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

https://calschools.sharepoint.com/cfs/unregulated/poway unified/developer revenue/cfd admin/cfd no. 16/fy 2026-27/poway usd_cfd 16_fy2026-27_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR
COMMUNITY FACILITIES DISTRICT NO. 16
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 Community Facilities District No. 16 ("CFD No. 16") of the Poway Unified School District ("School District"). A Special Tax shall be levied on and collected from Taxable Property (defined below) located within the boundaries of CFD No. 16 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 CFD No. 16, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

SECTION A
DEFINITIONS

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

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

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

"Administrative Expenses" means any ordinary and necessary expense incurred by the School District on behalf of CFD No. 16 related to the determination of the amount of the levy of Special Taxes, the collection of Special Taxes, including, but not limited to, the reasonable expenses of collecting delinquencies, the administration of Bonds, the proportionate payment of salaries and benefits of any School District employee whose duties are directly related to the administration of CFD No. 16, and reasonable costs otherwise incurred in order to carry out the authorized purposes of CFD No. 16 including a proportionate amount of School District general administrative overhead related thereto.

"Administrator" means an official at the School District or designee thereof, responsible for determining the levy and allocation of the Special Taxes.

"Assessor's Parcel" means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of CFD No. 16.

"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 E.

"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.

"Board" means the Board of Education of Poway Unified School District, or its designee, in certain cases acting as the Legislative Body of CFD No. 16.

"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 residential or commercial/industrial square footage issued by the City, or another public agency in the event the City no longer issues permits for construction within CFD No. 16.

"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 structures, 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.

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

"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 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 referencing the applicable Building Permit 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 CFD No. 16.

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

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

"Lot" means an individual legal lot created by a Final Map for which a Building Permit for residential construction has been or could be issued.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, which can be levied by CFD No. 16 in any Fiscal Year on any Assessor's Parcel.

"One Time Special Tax" means the single payment Special Tax which shall be levied on each Assessor's Parcel of Undeveloped Property, determined pursuant to Section D.

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

"Prepayment Administrative Fees" means any fees or expenses of the School District or CFD No. 16 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 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 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.

"Reserve Fund Credit" means an amount equal to the lesser of (i) the reduction in the applicable reserve fund requirement(s) resulting from the redemption of Bonds with the Prepayment Amount or (ii) 10% of the amount of Bonds which will be redeemed. In the event that a surety bond or other credit instrument satisfies the reserve requirement or the reserve requirement is underfunded 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 defined in Health and Safety Code Section 1669.23 and Government Code Section 16432(d)(8), respectively.

"Special Tax(es)" means any of the special taxes authorized to be levied by CFD No. 16 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, Detached Unit, or Senior Citizen Unit.

SECTION B
CLASSIFICATION OF ASSESSOR'S PARCELS

For each Fiscal Year, beginning with Fiscal Year 2014/2015, each Assessor's Parcel within CFD No. 16 shall be classified as Taxable Property or Exempt Property. Each Assessor's Parcel classified as Taxable Property shall be further classified as Developed Property or Undeveloped Property. Developed Property shall be assigned to a special tax classification according to Table 1 below.

TABLE 1

SPECIAL TAX CLASSIFICATION FOR DEVELOPED PROPERTY

Tax Classification	Unit Type	Building Square Footage
Residential Property		
1	Detached Unit	< 2,500
2	Detached Unit	2,500 – 2,750
3	Detached Unit	2,751 – 3,000
4	Detached Unit	3,001 – 3,250
5	Detached Unit	3,251 – 3,500
6	Detached Unit	3,501 – 3,750
7	Detached Unit	3,751 – 4,000
8	Detached Unit	> 4,000
9	Attached Unit	< 1,250
10	Attached Unit	1,250 – 1,450
11	Attached Unit	1,451 – 1,650
12	Attached Unit	1,651 – 1,850
13	Attached Unit	1,851 – 2,050
14	Attached Unit	> 2,050

TABLE 1 (CONTINUED)

SPECIAL TAX CLASSIFICATION FOR DEVELOPED PROPERTY

Tax Classification	Unit Type	Building Square Footage
15	Senior Citizen Unit	NA
Commercial/Industrial Property		
16	NA	NA

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 sum of (i) any portion of the One-Time Special Tax not collected and (ii) the application of the Assigned Annual Special Tax.

2. Undeveloped Property

The Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property for any Fiscal Year shall be the One-Time Special Tax applicable to such Assessor's Parcel in such Fiscal Year.

SECTION D
ONE-TIME SPECIAL TAXES

A One-Time Special Tax shall be collected for an Assessor's Parcel of Undeveloped Property prior to the time a Building Permit is issued. The One-Time Special Tax shall be determined by reference to Table 2 below, subject to increases as described below.

TABLE 2

ONE-TIME SPECIAL TAX FISCAL YEAR 2014/2015

Tax Classification	Unit Type	Building Square Footage	One-Time Special Tax
Residential Property			
1	Detached Unit	< 2,500	$0.00 per Unit
2	Detached Unit	2,500 – 2,750	$0.00 per Unit
3	Detached Unit	2,751 – 3,000	$0.00 per Unit
4	Detached Unit	3,001 – 3,250	$0.00 per Unit

TABLE 2 (CONTINUED)

ONE-TIME SPECIAL TAX
FISCAL YEAR 2014/2015

Tax Classification	Unit Type	Building Square Footage	One-Time Special Tax
5	Detached Unit	3,251 – 3,500	$0.00 per Unit
6	Detached Unit	3,501 – 3,750	$0.00 per Unit
7	Detached Unit	3,751 – 4,000	$0.00 per Unit
8	Detached Unit	> 4,000	$0.00 per Unit
9	Attached Unit	< 1,250	$0.00 per Unit
10	Attached Unit	1,250 – 1,450	$0.00 per Unit
11	Attached Unit	1,451 – 1,650	$0.00 per Unit
12	Attached Unit	1,651 – 1,850	$0.00 per Unit
13	Attached Unit	1,851 – 2,050	$0.00 per Unit
14	Attached Unit	> 2,050	$0.00 per Unit
15	Senior Citizen Unit	NA	$0.56 per sq. ft.
Commercial/Industrial Property			
16	NA	NA	$0.56 per sq. ft.

Each July 1, commencing July 1, 2015, the One-Time Special Tax for each Assessor's Parcel of Undeveloped Property shall be increased by the Inflator.

SECTION E
ASSIGNED ANNUAL SPECIAL TAXES

1. Newly Developed Property

The Assigned Annual Special Tax for all Assessor's Parcels in the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property shall be determined by reference to Table 3 below, subject to increases as described below.

TABLE 3

ASSIGNED ANNUAL SPECIAL TAX FOR NEWLY DEVELOPED PROPERTY FISCAL YEAR 2014/2015

Tax Classification	Unit Type	Building Square Footage	Assigned Annual Special Tax
Residential Property			
1	Detached Unit	< 2,500	$3,058.29 per Unit
2	Detached Unit	2,500 – 2,750	$3,225.00 per Unit
3	Detached Unit	2,751 – 3,000	$3,391.70 per Unit
4	Detached Unit	3,001 – 3,250	$3,515.85 per Unit
5	Detached Unit	3,251 – 3,500	$3,588.40 per Unit
6	Detached Unit	3,501 – 3,750	$3,802.50 per Unit
7	Detached Unit	3,751 – 4,000	$3,875.06 per Unit
8	Detached Unit	> 4,000	$3,947.61 per Unit
9	Attached Unit	< 1,250	$1,399.45 per Unit
10	Attached Unit	1,250 – 1,450	$1,580.51 per Unit
11	Attached Unit	1,451 – 1,650	$1,761.56 per Unit
12	Attached Unit	1,651 – 1,850	$1,942.62 per Unit
13	Attached Unit	1,851 – 2,050	$2,121.58 per Unit
14	Attached Unit	> 2,050	$2,192.19 per Unit
15	Senior Citizen Unit	NA	$0.00 per Unit
Commercial/Industrial Property			
16	NA	NA	$0.00 per Unit

Each July 1, commencing July 1, 2015, the Assigned Annual Special Tax shall be increased by the Inflator until the first Fiscal Year in which such Assessor's Parcel is classified as Developed Property.

2. Existing Developed Property

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

SECTION F

METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing Fiscal Year 2014/2015, and each subsequent Fiscal Year, the Board shall levy the Special Tax on each Assessor's Parcel of Developed Property at the Maximum Special Tax rate applicable to such Assessor's Parcel.

SECTION G
PREPAYMENT OF SPECIAL TAXES

1. Special Tax Prepayment Times and Conditions

The Special Tax obligation of an Assessor's Parcel of Taxable Property may be prepaid, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel. An owner of an Assessor's Parcel intending to prepay the Special Tax shall provide the School District with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify such owner of such Prepayment Amount.

2. Special Tax Prepayment Calculation

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

3. Special Tax Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of the School District that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Assigned Annual Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped Property, after such 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 prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to prepay the Special Tax obligation of an Assessor's Parcel may be suspended, by the Superintendent of the School District or his or her designee, acting in his or her absolution and sole discretion for and on behalf of CFD No. 16, without notice to the owners of property within CFD No. 16 for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by CFD No. 16 to assist in the efficient preparation of the required bond market disclosure.

SECTION H
PARTIAL PREPAYMENT OF SPECIAL TAXES

1. Partial Prepayment Times and Conditions

The Special Tax obligation of Assessor's Parcels of Taxable Property may be partially prepaid in increments of ten (10) units, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcels at the time the Special Tax obligation would be partially prepaid. An owner of an Assessor's Parcel(s) intending to partially prepay the Special Tax shall provide the School District with written notice of their intent to partially prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Partial Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Partial Prepayment Amount.

2. Partial Prepayment Calculation

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

$$PP = PVT \times F - RFC + PAF$$

The terms above have the following meanings:

PP	=	the Partial Prepayment Amount
PVT	=	Present Value of Taxes
F	=	the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation
RFC	=	Reserve Fund Credit
PAF	=	Prepayment Administrative Fees

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the School District shall indicate in the records of the School District that there has been a partial prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Special Tax obligation and the partial release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax 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 Special Taxes that may be levied on Taxable Property, excluding Provisional Undeveloped 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 Administrator. Such determination shall include identifying all Assessor's Parcels that are expected to be classified as Exempt Property.

Notwithstanding the above, the ability to partially prepay the Special Tax obligation of an Assessor's Parcel may be suspended, by the Superintendent of the School District or his or her designee, acting in his or her absolution and sole discretion for and on behalf of CFD No. 16, without notice to the owners of property within CFD No. 16 for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by CFD No. 16 to assist in the efficient preparation of the required bond market disclosure.

SECTION I
ANNUAL SPECIAL TAX REMAINDER

In any Fiscal Year which the Special Taxes collected from Developed Property exceeds the amount needed to make regularly scheduled annual interest and principal payments on outstanding Bonds and pay Administrative Expenses, the School District may use such amount for acquisition, construction or financing of school facilities in accordance with the Act, CFD No. 16 proceedings and other applicable laws as determined by the Board.

SECTION J
TERMINATION OF SPECIAL TAX

Special Taxes shall be levied for a period of thirty-three (33) Fiscal Years after the last series of Bonds have been issued, provided that Special Taxes shall not be levied after Fiscal Year 2057-2058.

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, and (v) any other Assessor's Parcels at the reasonable discretion of the Board.

SECTION L
APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any notice of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of CFD No. 16 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 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 Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that CFD No. 16 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.

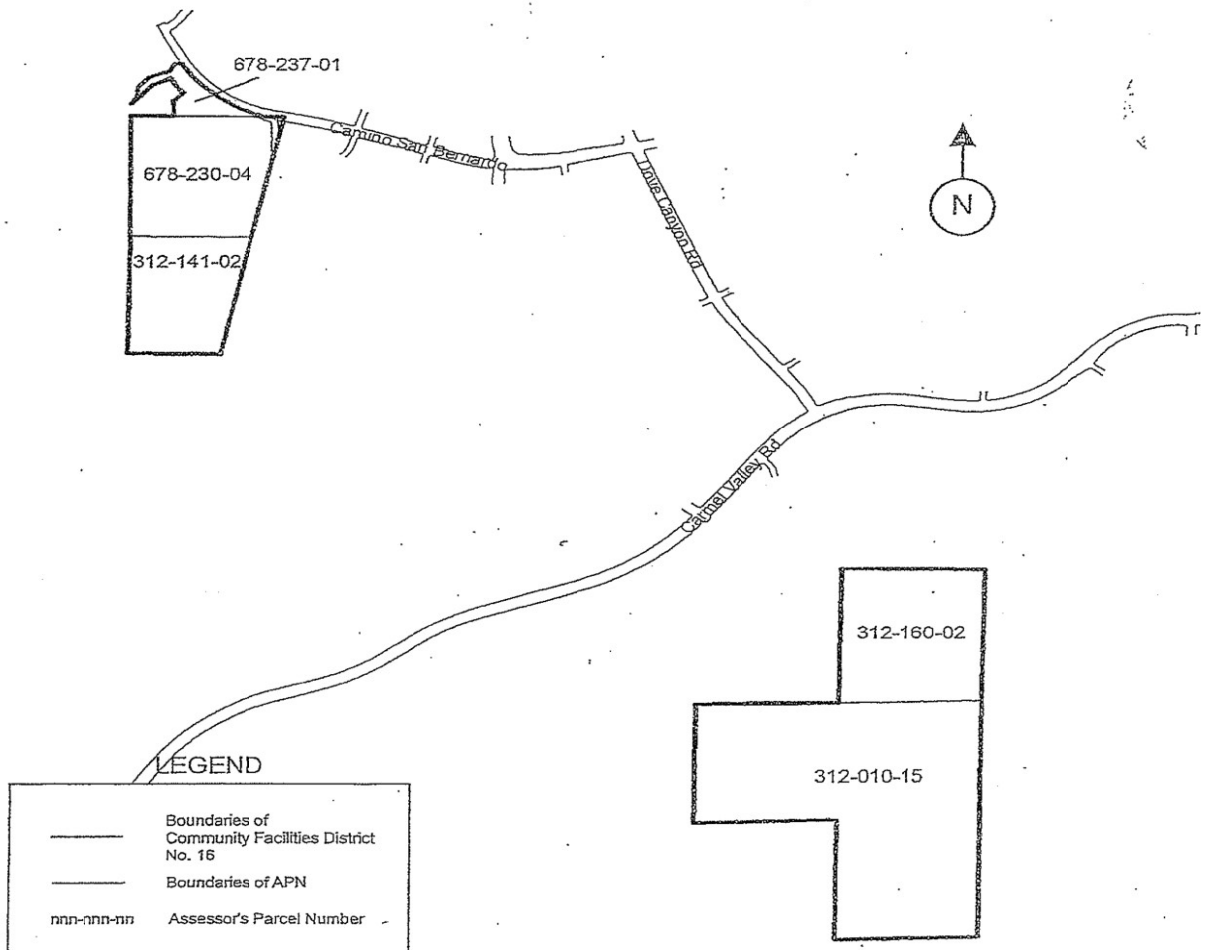
Exhibit B

CFD Boundary Map

Exhibit A

Prepared by:
Dolinka Group LLC

PROPOSED BOUNDARIES OF
POWAY UNIFIED SCHOOL DISTRICT
COMMUNITIES FACILITIES DISTRICT NO. 16 (DEL SUR EAST II)
SAN DIEGO COUNTY
STATE OF CALIFORNIA



(1) Filed in the office of the Secretary of the Board of Education this 16th day of September, 2014.

J. W. Collins
Secretary of the Board of Education

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 16, 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 15th day of September, 2014 by its Resolution No. 03-2015.

J. W. Collins
Secretary of the Board of Education

(3) Filed this 24 day of Sept 2014, at the hour of 1:35 o'clock p m, in Book 44 of Maps of Assessment and Community Facilities Districts at page 58 and as Instrument No. 2014-0413414 in the office of the County Recorder of San Diego County, State of California.
Fee: $10

Ally Sommer, Deputy
County Recorder of San Diego County
Ernest J. Dronenburg, Jr.

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.

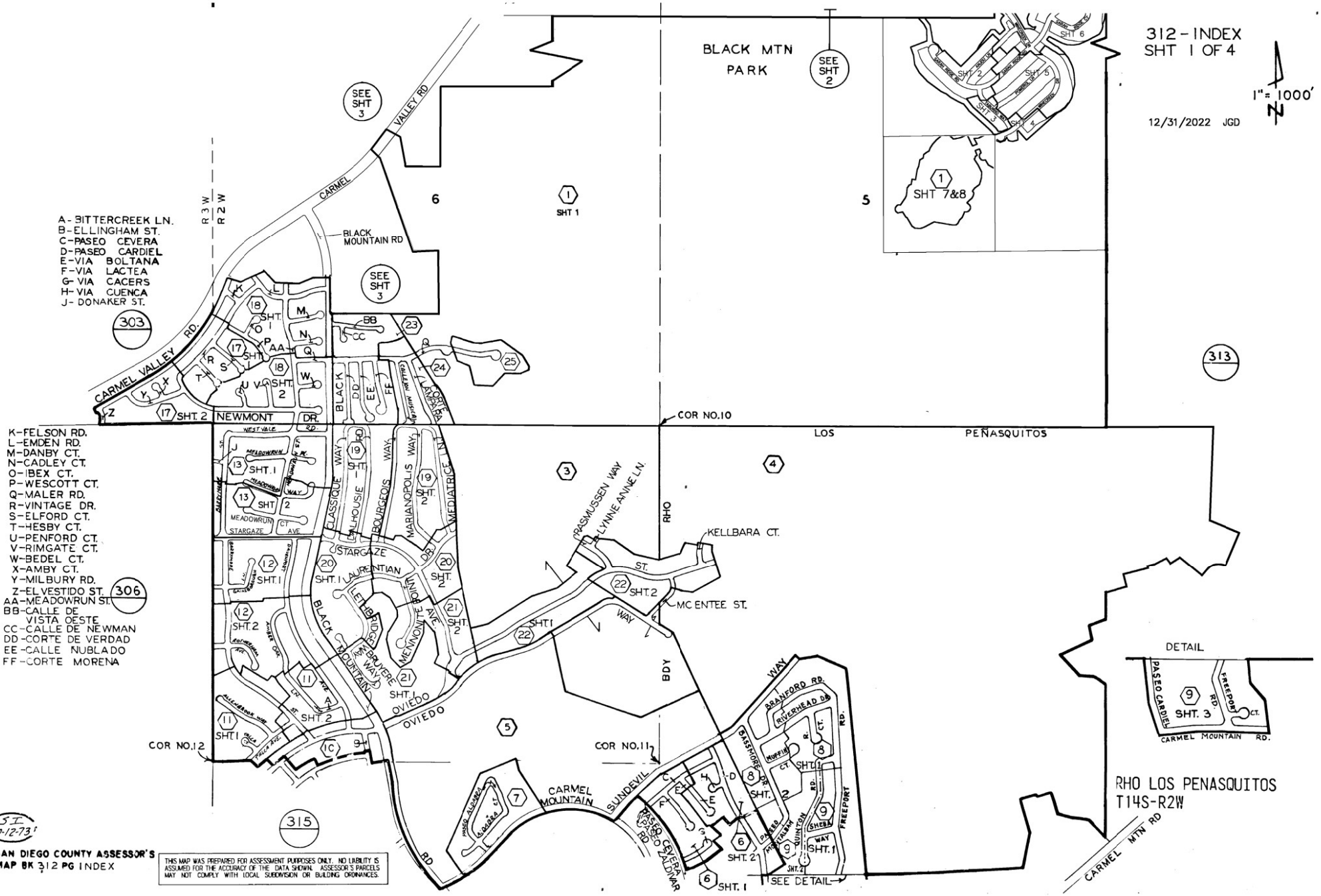
SHEET 1 OF 1

Exhibit C

Assessor's Parcel Maps

08

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SAN DIEGO COUNTY ASSESSOR'S
MAP BK 312 PG INDEX

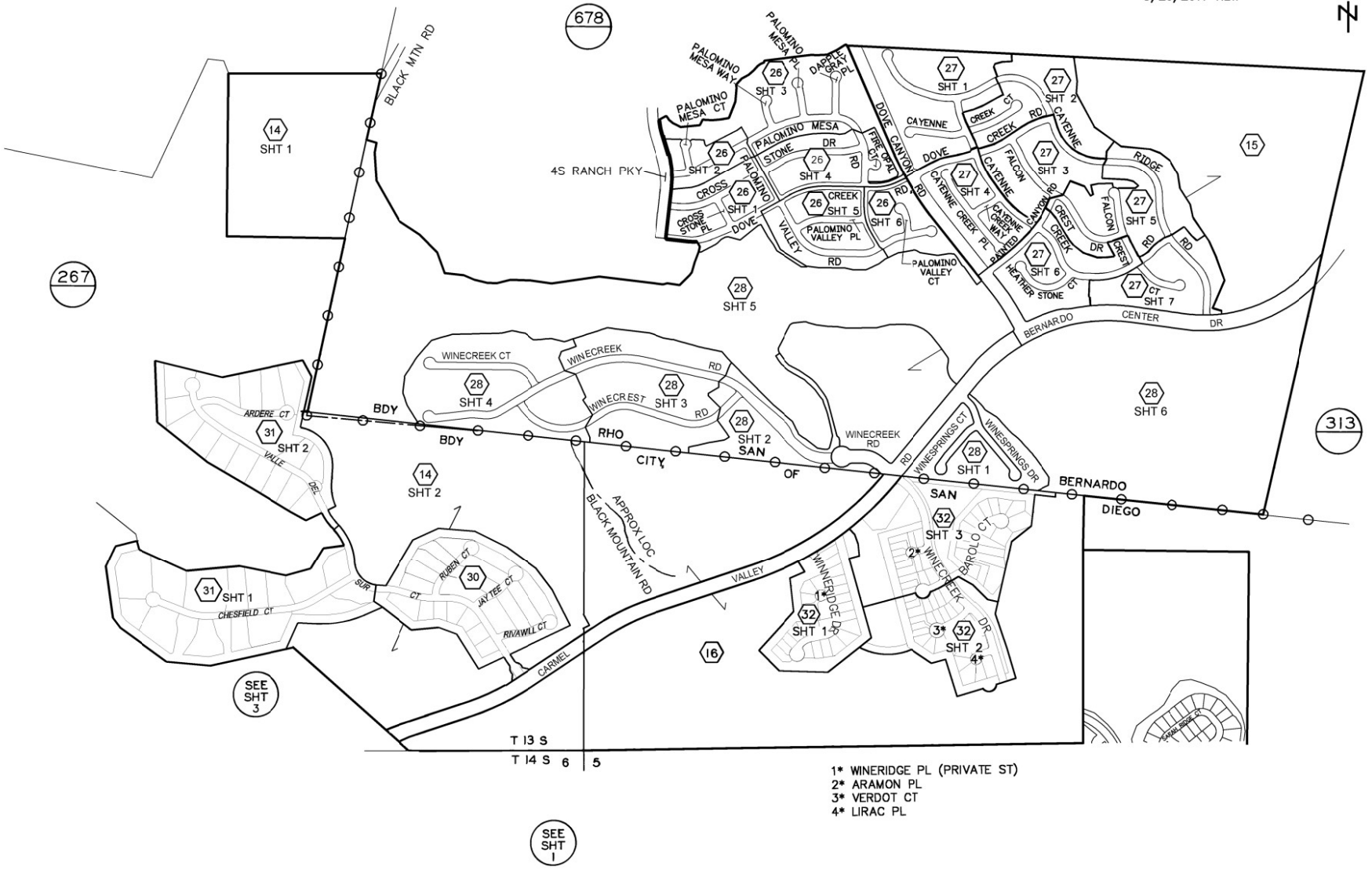
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

08

312–INDEX
SHT 2 OF 4

8/28/2017 RLW

1"=800'



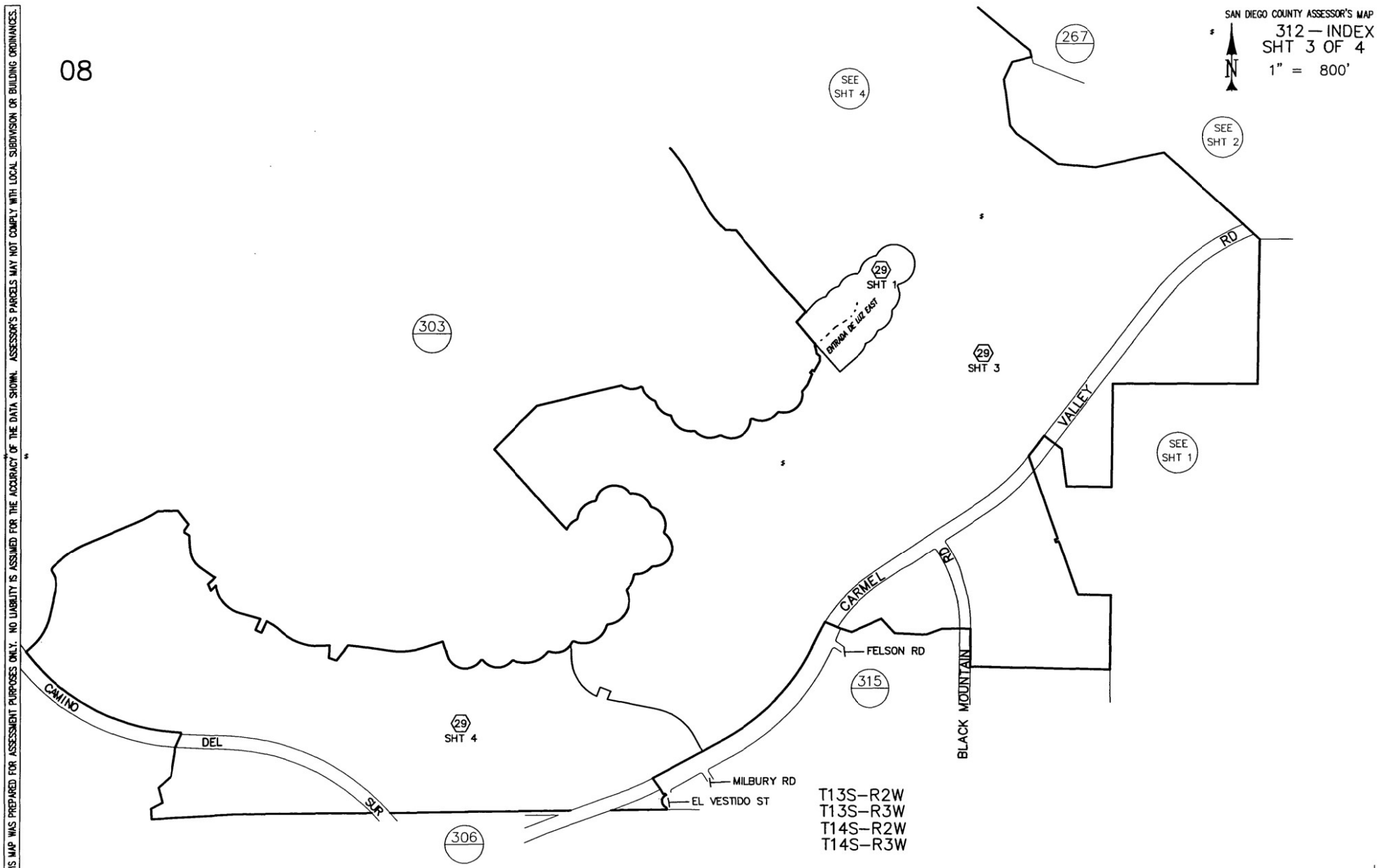
1* WINERIDGE PL (PRIVATE ST)
2* ARAMON PL
3* VERDOT CT
4* LIRAC PL

LCA 6-18-81

SAN DIEGO COUNTY
ASSESSOR'S MAP
BOOK 312 INDEX SHT 2 OF 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.

RHO SAN BERNARDO
T 13 S - R 2 W



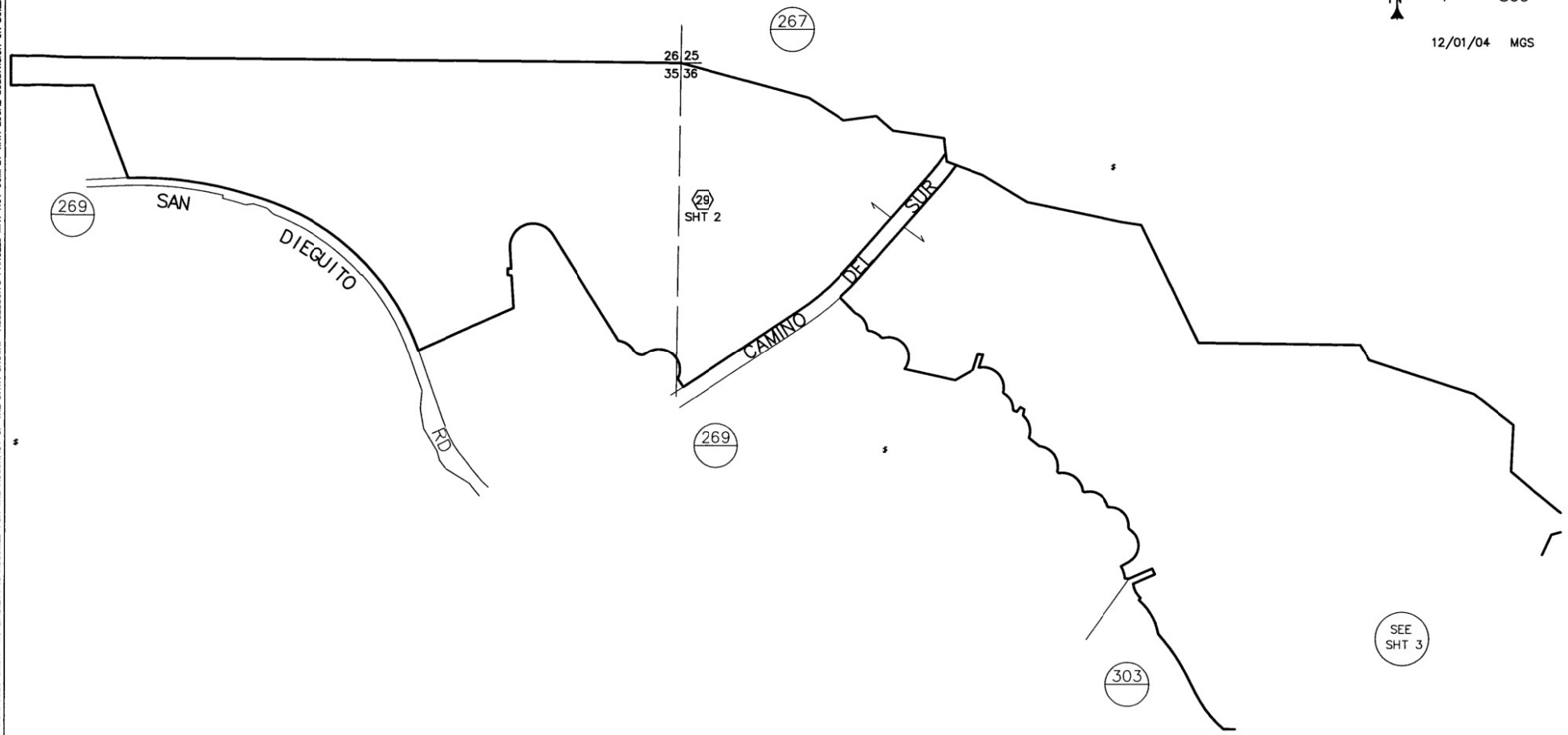
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08

SAN DIEGO COUNTY ASSESSOR'S MAP
312 — INDEX
SHT 4 OF 4
1" = 800'

12/01/04 MGS



T13S – R2W
T13S – R3W

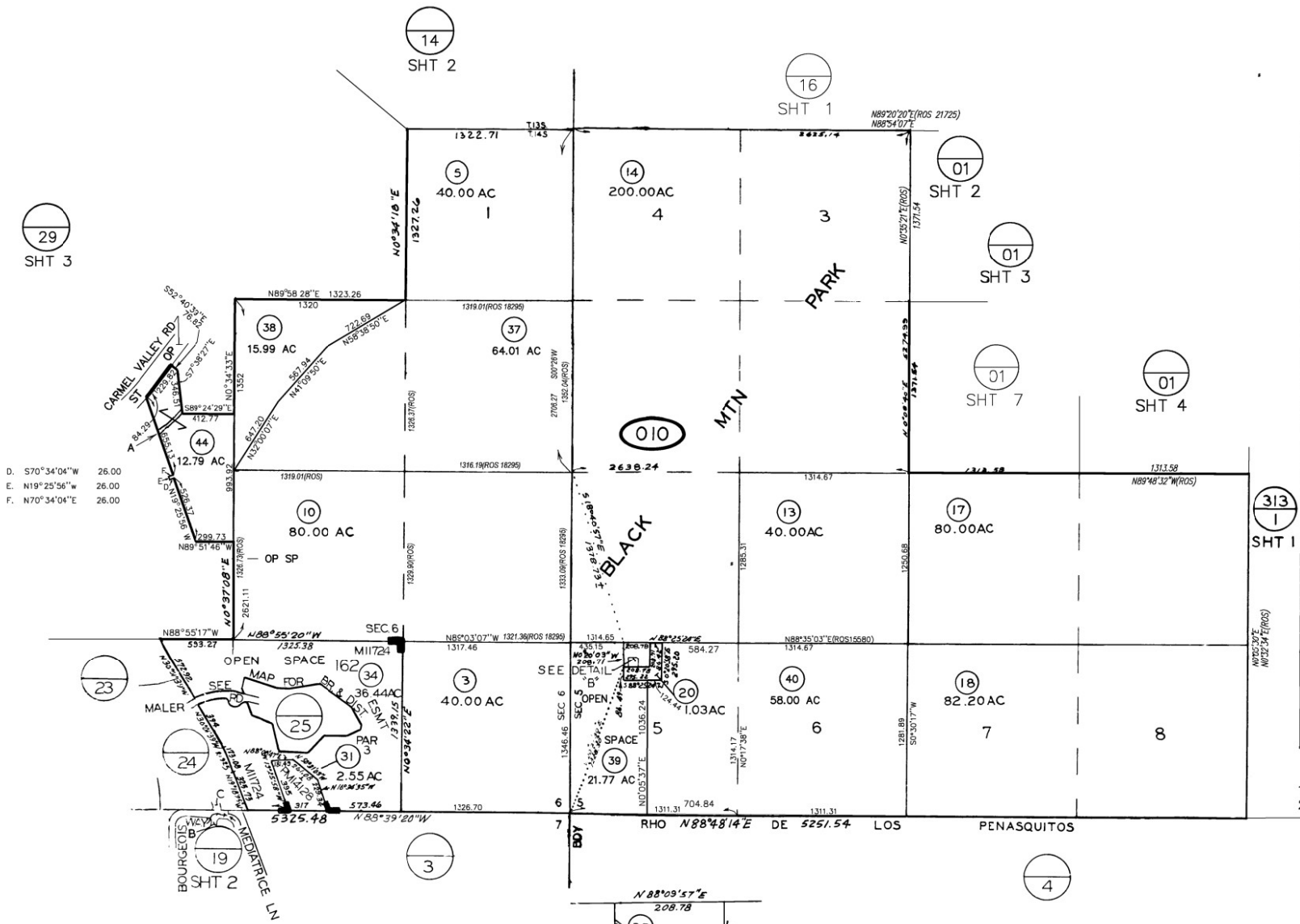
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

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312-01
SHT 1 OF 7
1"=800'



01/04/22 RNF

CHANGES				
BLK	OLD	NEW	YR	CUT
010	930 POR	11-18	74	10041
	12	18&20	83	2734
	4	21&22	83	3273
	6	23&24	83	3274
	8	25&26	84	3210 CANC
	7&24	PG.3 17&18	84	168 CANC
	11	27&28	86	1968
	22	29-31	86	1981
	27	32&33	86	2599
	21&29	Pg. 23	87	139
	30	34&PAR 24&25	87	253 CANC
	32&33	35	87	2482
010	23,25& 26	SAME & OP SP	98	5522
	23&25	36	99	1479
	9	37&38	99	1975
	19	39&40	00	1497 CANC
	36	41 & ST OP	02	1329 CANC
	41	42 & POR PG 18 SS	02	126
	42	43&44	03	1300 CANC
010	43	45-48	03	1383
010	26 48	POR PG 29 SHT 1& SHT 3	04	10101
010	45	POR PG 29 SHT 3	04	182
010	46,47	POR PG 29 SHT 1	04	2157
	15	SAME & CON ESMT	17	5591
	15	PG 01 SHT 2 THRU SHT 5 & POR SHT 6	18	15
	16	SAME & CON ESMT	22	5534
010	16	PG 01 SHT 7	22	32

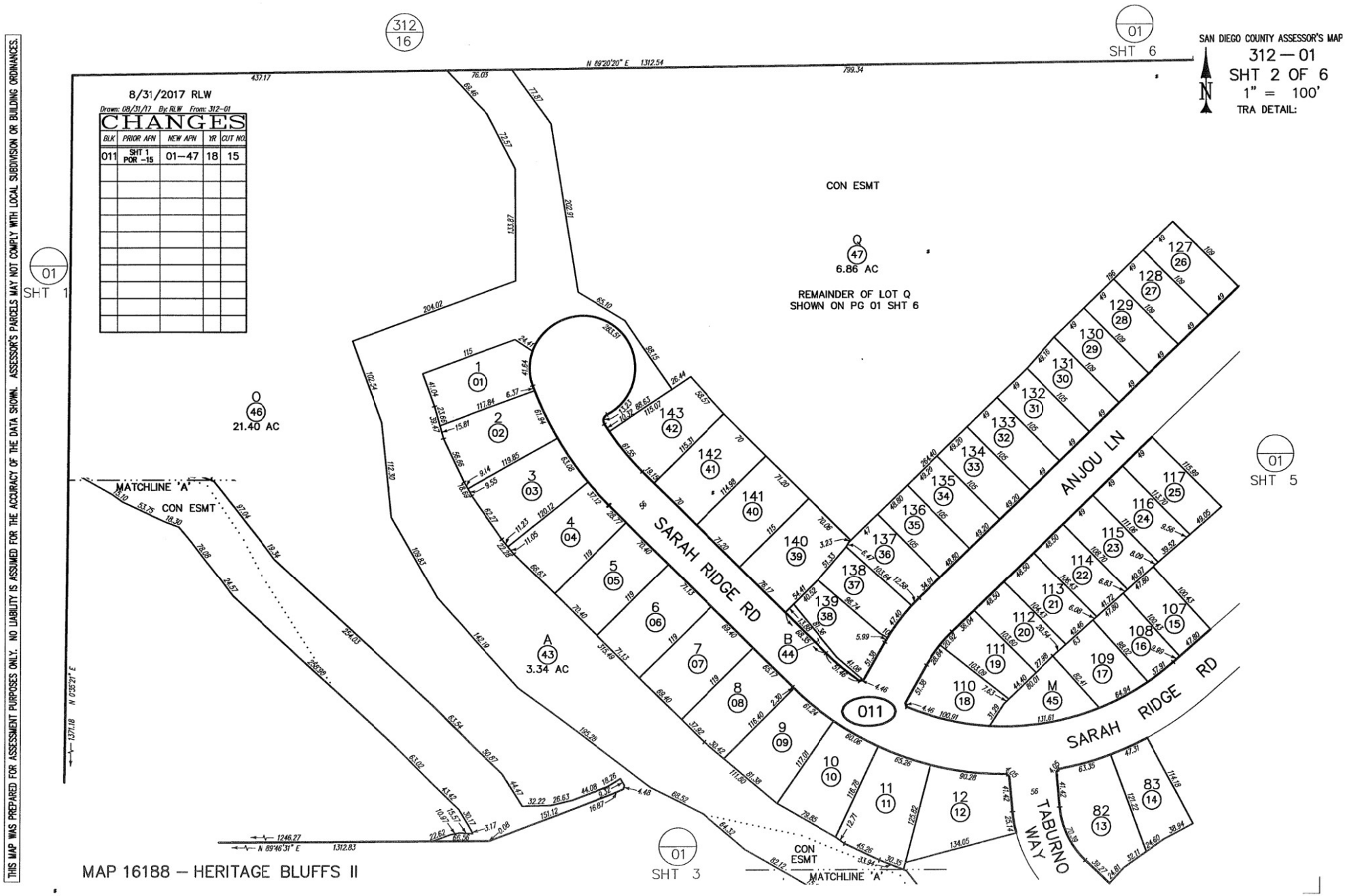
1* PAR 2 SBE MAP 279-37-54
2* CONSERVATION EASEMENT

MAP 11724 - BLACK MOUNTAIN NORTH UNIT NO 7
SEC 5 - T14S - R2W
SEC 6 - T14S - R2W
ROS 5714, 8487, 8936, 9419, 10451, 15580, 16387, 18295, 20638, 21725

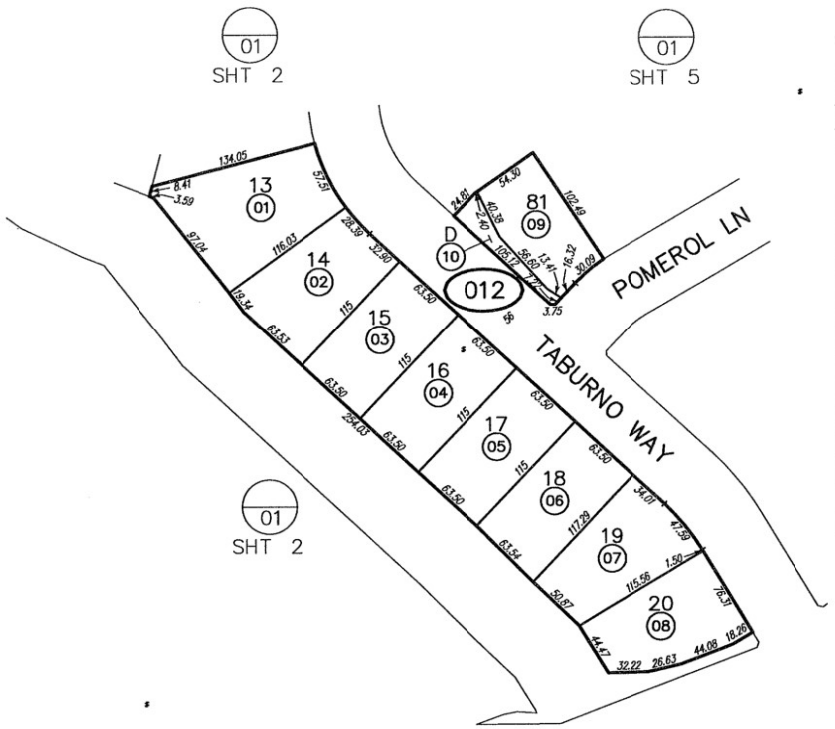
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

9-26-73
ACKERMANN

SAN DIEGO COUNTY
ASSESSOR'S MAP,
BOOK 312 PAGE 01


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.
312/16
01 SHT 6
SAN DIEGO COUNTY ASSESSOR'S MAP
312 — 01
SHT 2 OF 6
1" = 100'
TRA DETAIL:
8/31/2017 RLW
Drawn: 08/31/17 By: RLW From: 312-01
CHANGES
BLK | PRIOR APN | NEW APN | YR | CUT NO.
011 | SHT 1 POR -15 | 01-47 | 18 | 15
01 SHT 1
CON ESMT
Q 47 6.86 AC
REMAINDER OF LOT Q SHOWN ON PG 01 SHT 6
Q 46 21.40 AC
A 43 3.34 AC
B 44
M 45
SARAH RIDGE RD
ANJOU LN
TABURNO WAY
011
MATCHLINE 'A'
01 SHT 3
01 SHT 5
MAP 16188 — HERITAGE BLUFFS II

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
312 – 01
SHT 3 OF 6
1" = 100'
TRA DETAIL:

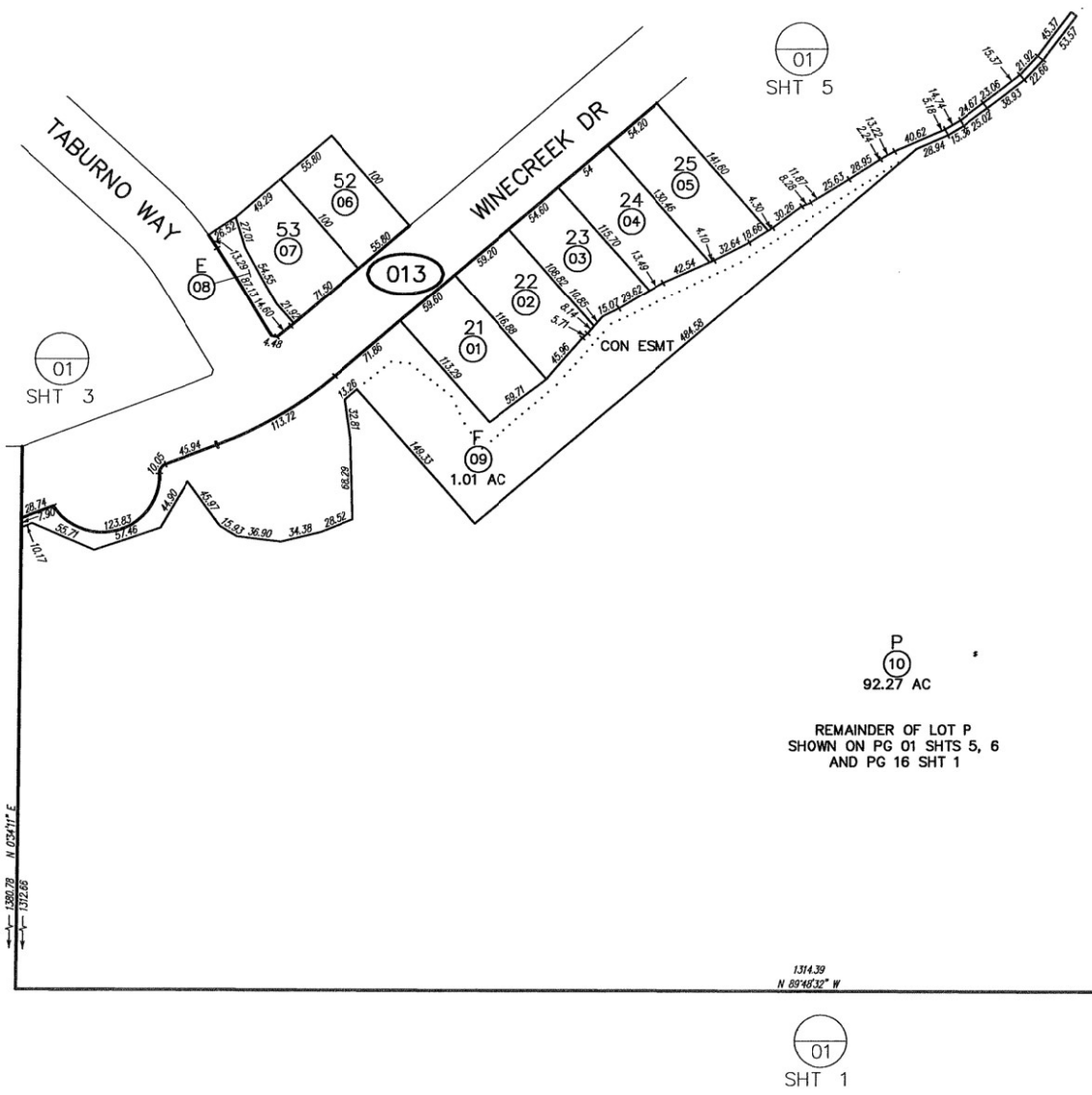
8/31/2017 RLW

Drawn: 08/31/17 By: RLW From: 312-01

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
012	SHT 1 POR –15	01–10	18	15

MAP 16188 – HERITAGE BLUFFS II



SAN DIEGO COUNTY ASSESSOR'S MAP

312 — 01

SHT 4 OF 6

1" = 100'

TRA DETAIL:

8/31/2017 RLW

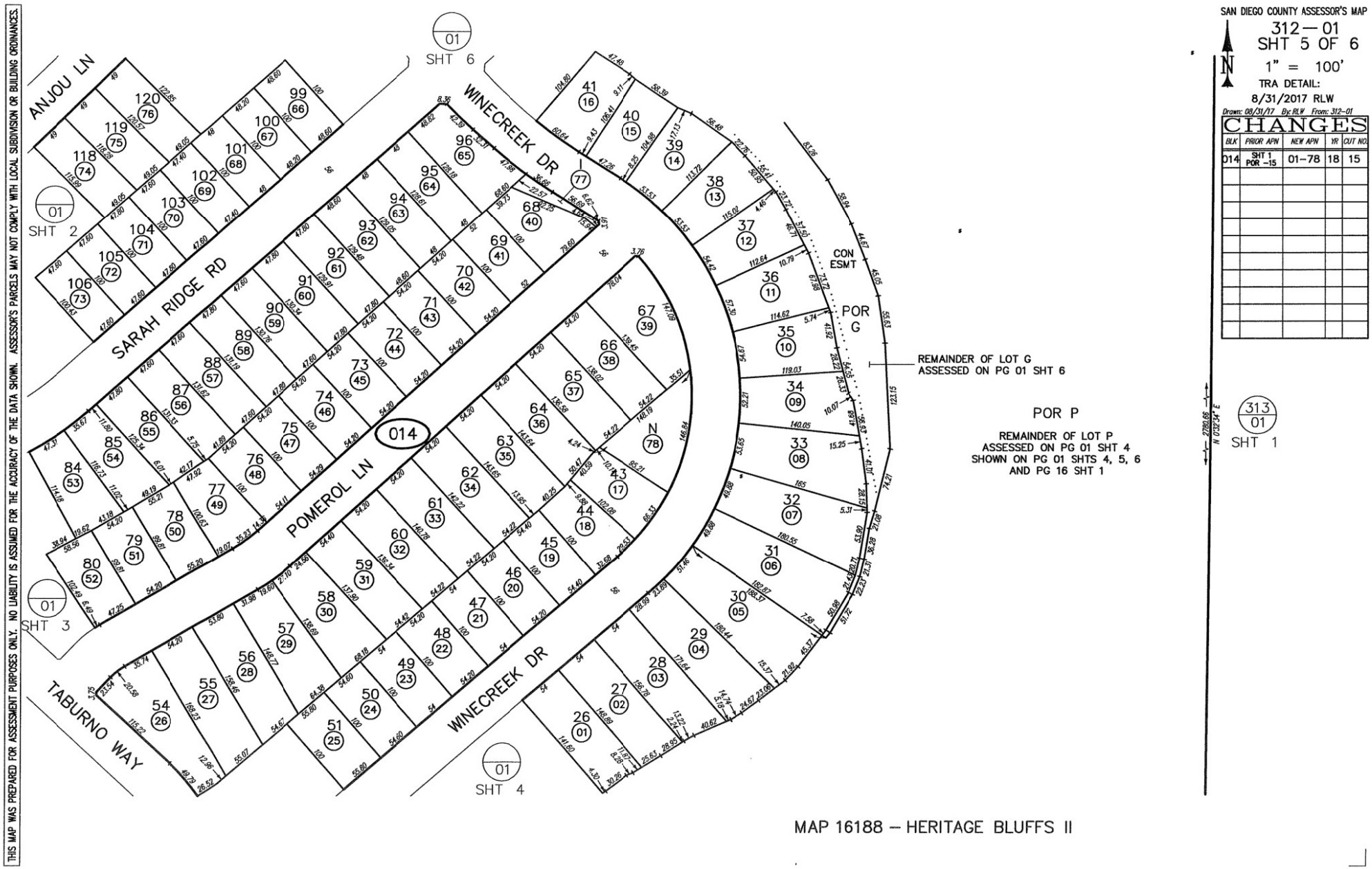
Drawn: 08/31/17 By: RLW From: 312-01

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
013	SHT 1 POR —15	01—10	18	15

MAP 16188 — HERITAGE BLUFFS II

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SAN DIEGO COUNTY ASSESSOR'S MAP

312 — 01

SHT 5 OF 6

1" = 100'

TRA DETAIL:

8/31/2017 RLW

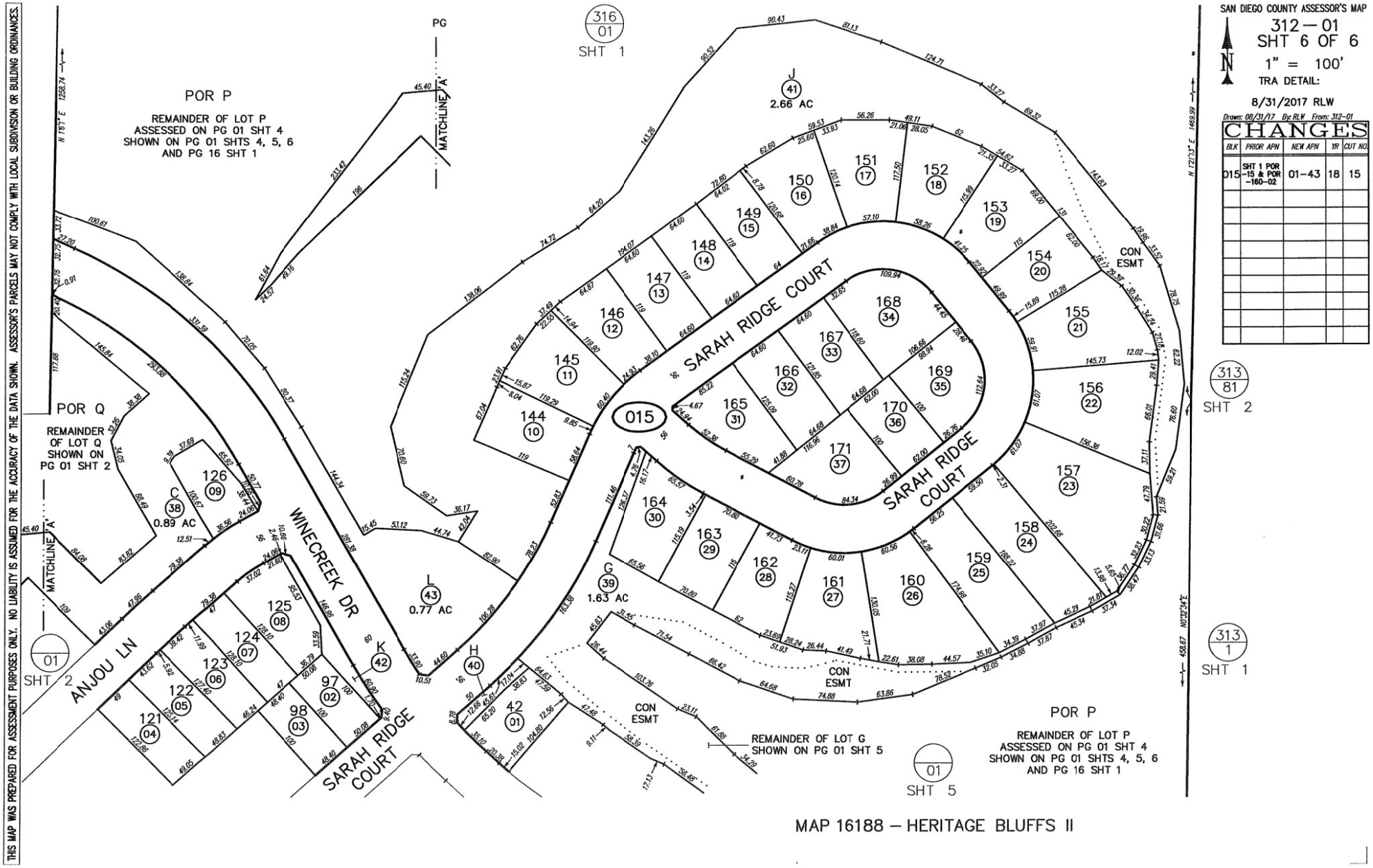
Drawn: 08/31/17 By: RLW From: 312-01

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
014	SHT 1 POR —15	01-78	18	15

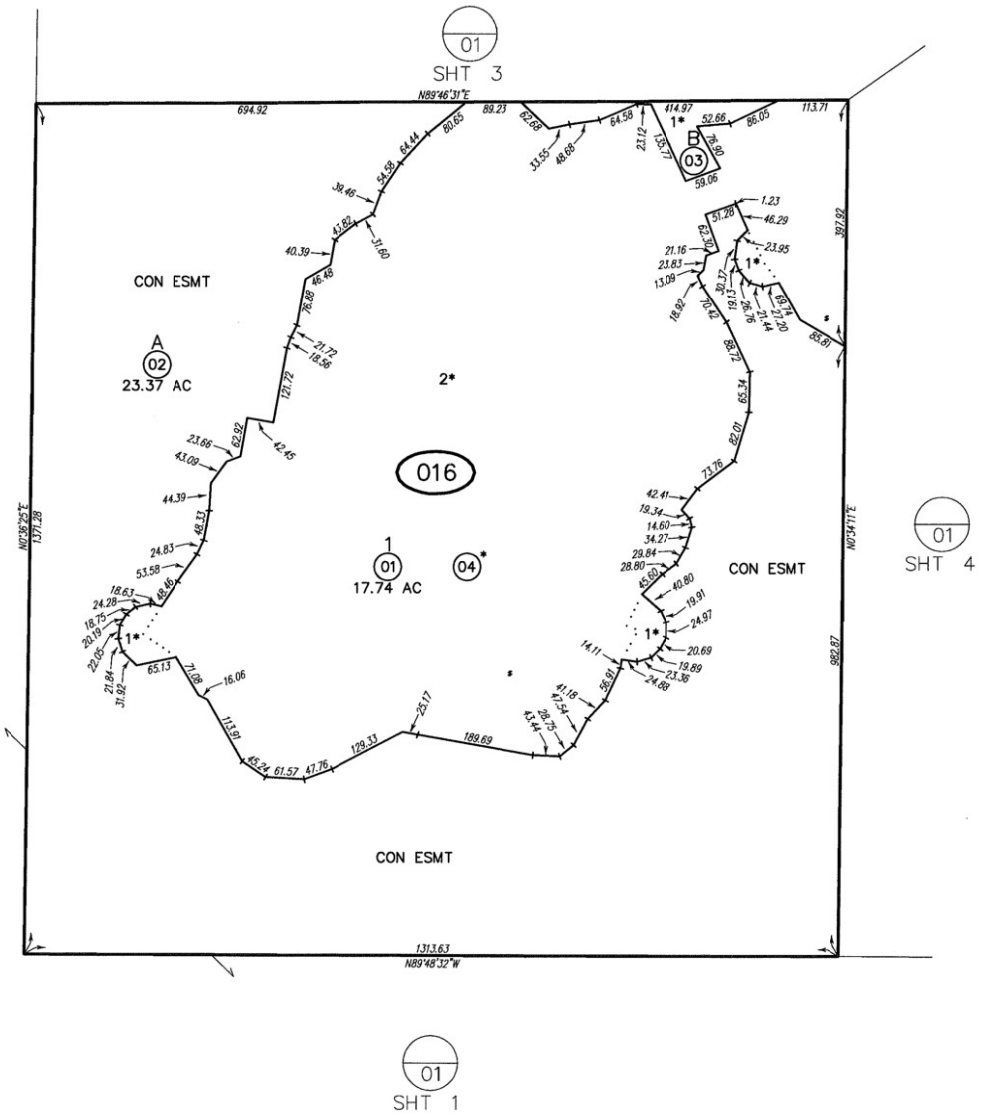
MAP 16188 — HERITAGE BLUFFS II

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
312 — 01
SHT 6 OF 6
1" = 100'
TRA DETAIL:
8/31/2017 RLW
Drawn: 08/31/17 By: RLW From: 312-01
CHANGES
BLK | PRIOR APN | NEW APN | YR | CUT NO.
015 | SHT 1 POR -15 & POR -160-02 | 01-43 | 18 | 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.
316/01 SHT 1
313/81 SHT 2
313/1 SHT 1
01 SHT 2
01 SHT 5
POR P
REMAINDER OF LOT P ASSESSED ON PG 01 SHT 4 SHOWN ON PG 01 SHTS 4, 5, 6 AND PG 16 SHT 1
POR Q
REMAINDER OF LOT Q SHOWN ON PG 01 SHT 2
REMAINDER OF LOT G SHOWN ON PG 01 SHT 5
POR P
REMAINDER OF LOT P ASSESSED ON PG 01 SHT 4 SHOWN ON PG 01 SHTS 4, 5, 6 AND PG 16 SHT 1
SARAH RIDGE COURT
WINECREEK DR
ANJOU LN
MATCHLINE A
PG
CON ESMT
J 41 2.66 AC
C 38 0.89 AC
G 39 1.63 AC
H 40
K 42
L 43 0.77 AC
015
MAP 16188 — HERITAGE BLUFFS II

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
312 – 01
SHT 7 OF 8
1" = 200'
12/20/2022 ARS
Drawn: 12/16/21 By: RNF From: 312-010-16

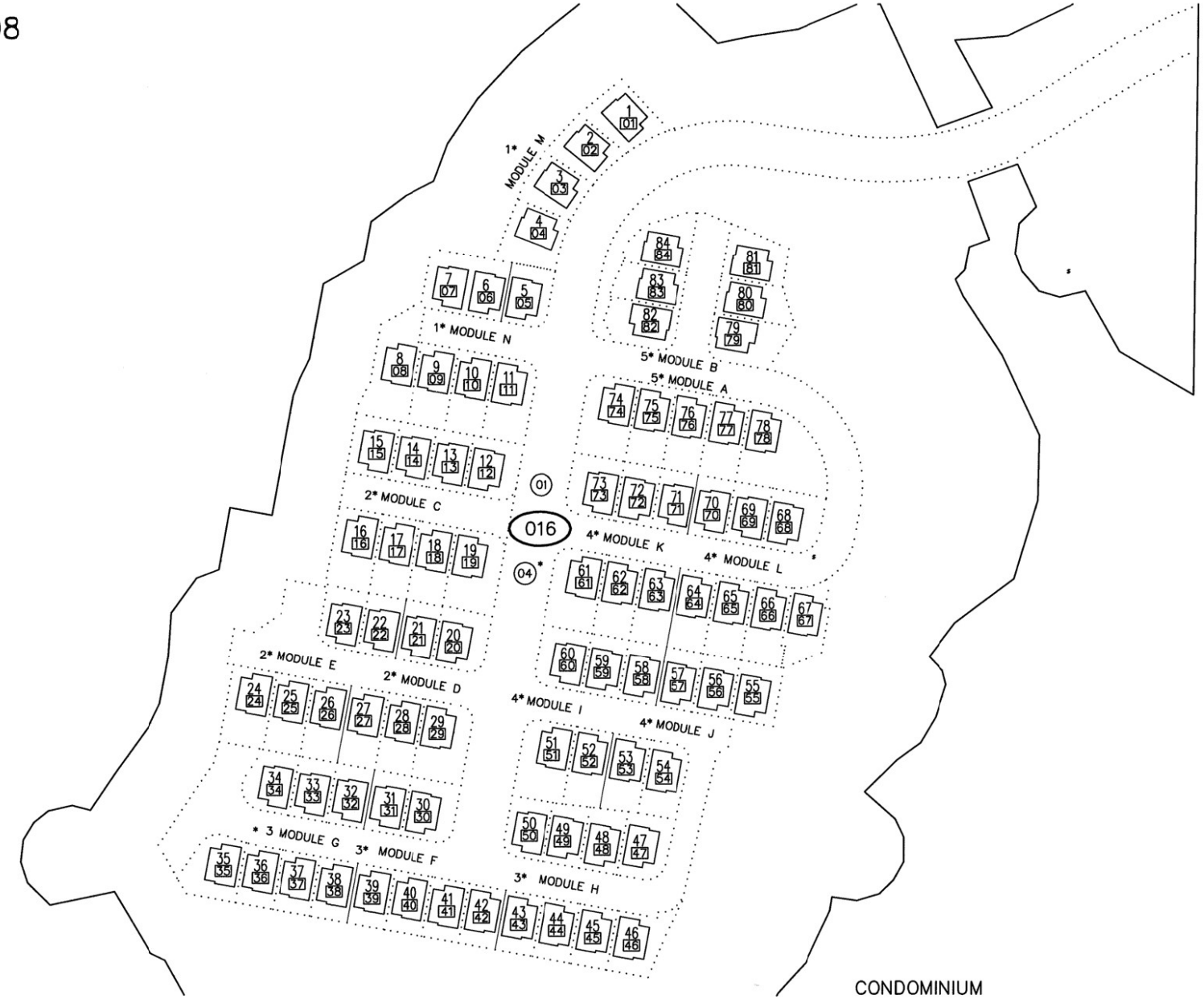
CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
016	-010-16	1 THRU 3	22	32 CANC.
	02 & 03	SAME & CON ESMT	23	5502
	01	01 SIDS & 04	23	547

* COMMON AREA
1* CON ESMT
2* CONDO
AVION
MODULES A THRU N
(SEE SHT 8)

MAP 16472 – AVION

08



SAN DIEGO COUNTY ASSESSOR'S MAP
312 — 01
SHT 8
N
1" = 100'
Drawn: 12/19/22 By: ARS

AVION
MODULES A THRU N
LOT 1, MAP 16472
* COMMON AREA

1* MODULES M&N
DOC 2022–0043802
DOC 2022–0211763
ASSESSMENT PAR NO
312–016–01 SUB ID [01] – [11]

2* MODULES C,D&E
DOC 2022–0043799
DOC 2022–0203324
ASSESSMENT PAR NO
312–016–01 SUB ID [12] – [29]

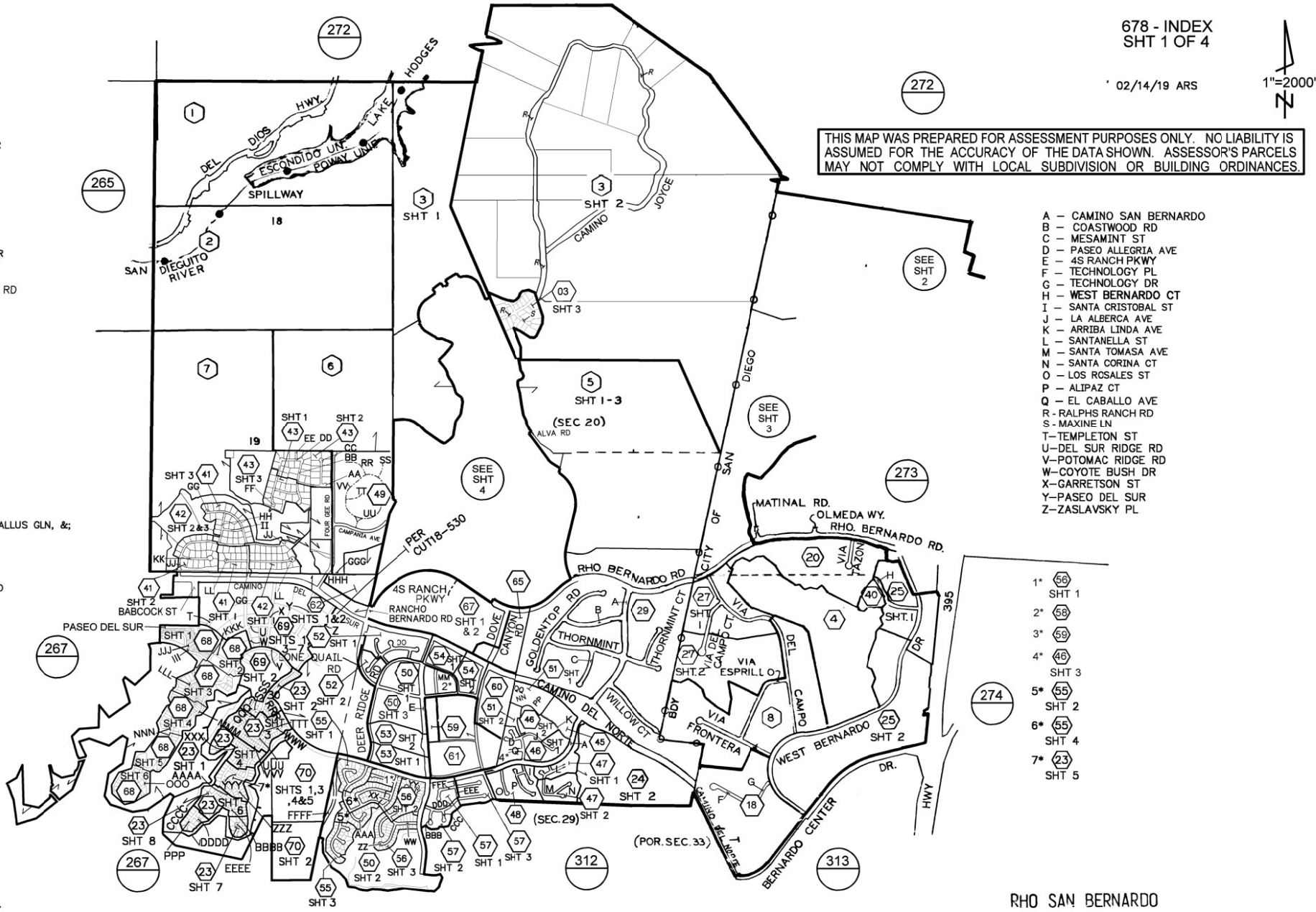
3* MODULES F,G&H
DOC 2022–0043800
DOC 2022–0211761
ASSESSMENT PAR NO
312–016–01 SUB ID [30] – [50]

4* MODULES I,J,K&L
DOC 2022–0043801
DOC 2022–02111762
ASSESSMENT PAR NO
312–016–01 SUB ID [51] – [73]

5* MODULES A&B
DOC 2022–0043406
ASSESSMENT PAR NO
312–016–01 SUB ID [74] – [84]

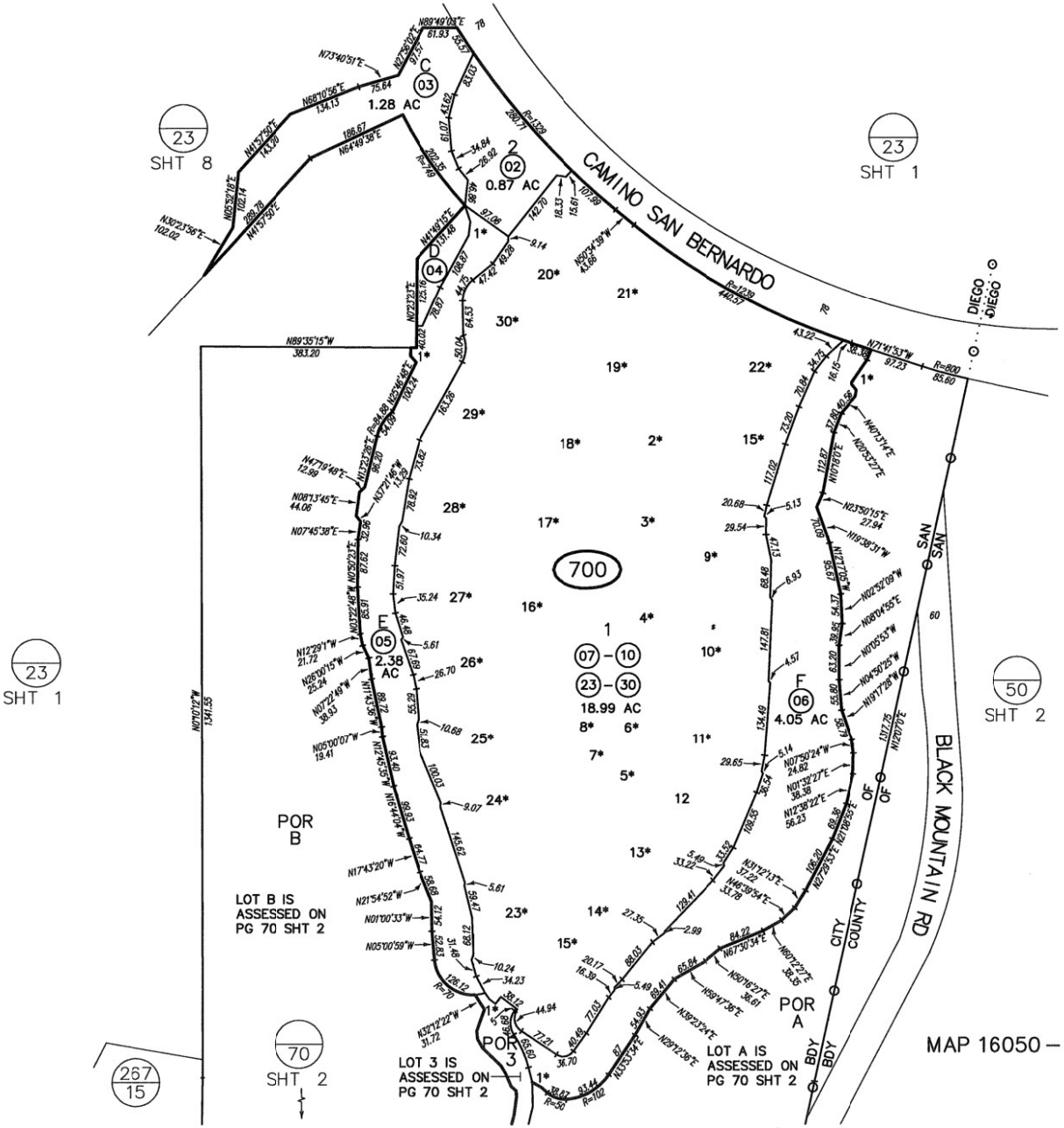
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08


678 - INDEX
SHT 1 OF 4
02/14/19 ARS
1"=2000'
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.
AA LAVENDER STAR DR
BB SILVER GUM WAY
CC HOLLY LEAF CT
DD TEA TREE LN
EE PURPLE LEAF WAY
FF TALLOW TREE LN
GG COYOTE BUSH DR
HH SAW LEAF LN
II ISLAND PINE WAY
JJ BERNARDO LAKES DR
KK WHITE ALDER CT
LL FOSTORIA CT
MM PRAIRIE SPRINGS RD
NN ABUNDANTE ST
OO FALCON BLUFF ST
PP ARRIBA LINDA AVE
QQ CLASICO CT
RR SANGALLO LN
SS MURANO LN
TT LARIO LN
UU CASTELLO CIR
VV PIEZA PL
WW DEER TRAIL DR
XX FOX VALLEY DR
YY PINTO RIDGE DR
ZZ DEER TRAIL CT
AAA DEER RIDGE RD
BBB LONE BLUFF CT
CCC LONE BLUFF WAY
DDD LONE BLUFF DR
EEE LONE HAWK DR
FFF LONE DOVE ST
GGG ARTESIAN RD
HHH SAINTSBURY GLN, TALLUS GLN, &; – WILD HORSE GLN
III ATKINS PL
JJJ LESAR PL
KKK BABCOCK ST
LLL TANNER RIDGE RD
MMM POTOMAC RIDGE RD
NNN TANNER RIDGE CT
OOO TANNER RIDGE CIR
PPP NICOLE RIDEG RD
QQQ NEWCOMB ST
RRR DYER LN
SSS BASS LN
TTT TRENT PL
UUU SIMONS LN
VVV WILKES LN
WWW EDGEHILL RD
XXX WAKEFIELD LN
YYY ANGELINE PL
ZZZ SINCLAIR ST
AAAA HOPPER LN
BBBB KENNICOTT LN
CCCC WADSWORTH PL
DDDD THOREAU PL
EEEE SHERWIN PL
FFFF BLACK MTN RD
A – CAMINO SAN BERNARDO
B – COASTWOOD RD
C – MESAMINT ST
D – PASEO ALLEGRIA AVE
E – 4S RANCH PKWY
F – TECHNOLOGY PL
G – TECHNOLOGY DR
H – WEST BERNARDO CT
I – SANTA CRISTOBAL ST
J – LA ALBERCA AVE
K – ARRIBA LINDA AVE
L – SANTANELLA ST
M – SANTA TOMASA AVE
N – SANTA CORINA CT
O – LOS ROSALES ST
P – ALIPAZ CT
Q – EL CABALLO AVE
R - RALPHS RANCH RD
S - MAXINE LN
T–TEMPLETON ST
U–DEL SUR RIDGE RD
V–POTOMAC RIDGE RD
W–COYOTE BUSH DR
X–GARRETSON ST
Y–PASEO DEL SUR
Z–ZASLAVSKY PL
1* SHT 1
2* SHT 2
3* SHT 3
4* SHT 4
5* SHT 5
6* SHT 2
7* SHT 2
272
265
267
273
274
312
313
395
HODGES
DEL DIOS HWY
LAKE ESCONDIDO UNIT
POWAY UNIT
SPILLWAY
SAN DIEGUITO RIVER
JOYCE
CAMINO
SEE SHT 2
SEE SHT 3
SEE SHT 4
SHT 1-3
(SEC 20)
ALVA RD
SAN DIEGO
CITY OF
MATINAL RD.
OLMEDA WY.
RHO. BERNARDO RD.
RHO BERNARDO RD
4S RANCH PKWY
RANCHO BERNARDO RD
PER CUT18-530
PASEO DEL SUR
BABCOCK ST
CAMINO DEL SUR
QUAIL RD
DEER RIDGE
CANYON RD
GOLDENTOP RD
THORNMINT
THORNMINT CT
VIA DEL CAMPO CT
VIA ESPRILLO
CAMINO DEL NORTE
WILLOW CT
VIA FRONTERA
BOY
DEL CAMPO DR.
WEST BERNARDO DR.
BERNARDO CENTER
CAMINO DEL LAGO
(SEC. 29)
(POR. SEC. 33)
RHO SAN BERNARDO
T13S-R2W
SAN DIEGO COUNTY
ASSESSOR'S MAP
BOOK 678 PG INDEX SHT 1 OF 4

08

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1* SEE RECORD MAP 16050 FOR DISTS & BRGS

VERIDIAN TRITON SQUARE

2* PHASE 1 DOC16–0082752 (SEE SHT 3)
3* PHASE 2 DOC16–0082759 (SEE SHT 3)
4* PHASE 3 DOC16–0082765 (SEE SHT 3)
5* PHASE 4 DOC16–0082771 (SEE SHT 3)
6* PHASE 5 DOC16–0198093 (SEE SHT 3)
7* PHASE 6 DOC16–0198095 (SEE SHT 3)
8* PHASE 7 DOC16–0198097 (SEE SHT 3)

AVERY POINTE

9* PHASE 1 DOC16–0082755 (SEE SHT 3)
10* PHASE 2 DOC16–0082757 (SEE SHT 3)
11* PHASE 3 DOC16–0082761 (SEE SHT 3)
12* PHASE 4 DOC16–0082763 (SEE SHT 3)
13* PHASE 5 DOC16–0082767 (SEE SHT 3)
14* PHASE 6 DOC16–0082769 (SEE SHT 4)
15* PHASE 7 DOC16–0198099 (SEE SHT 4)

SAN DIEGO COUNTY ASSESSOR'S MAP
678 – 70
SHT 1 OF 4
1" = 200'
08/02/17 ARS
Drawn: 12/29/15 By: MGC From: 678–230

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
700		01 THRU 06	16	40
	01	07 – 11 & 30	17	510 CC
	11	12 – 21 & 22	17	541
	22	23 – 29 & 30	18	503

VERIDAN–TRITON SQUARE

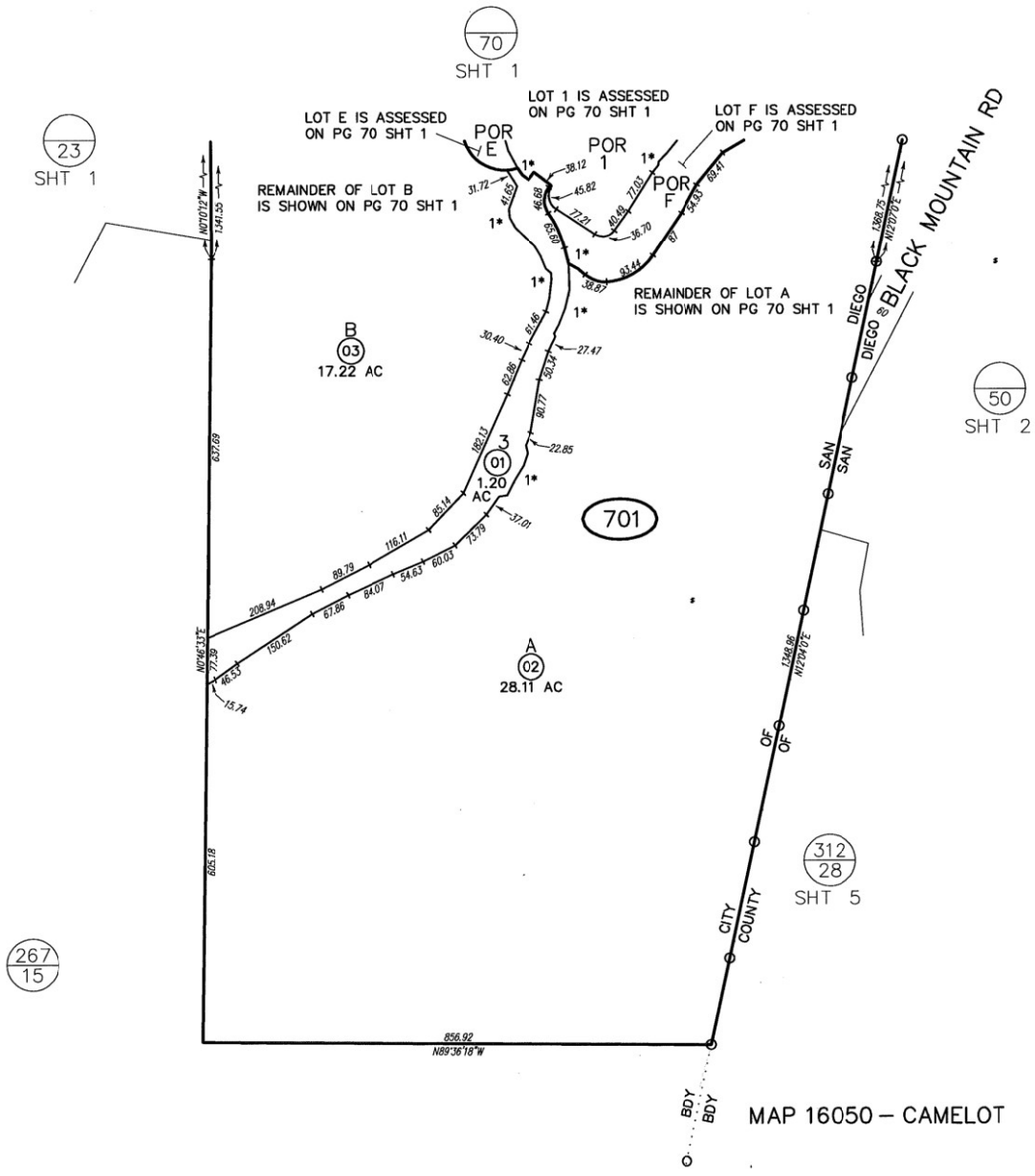
16* PHASE 8 DOC16–0429423 (SEE SHT 3)
17* PHASE 9 DOC16–0429425 (SEE SHT 3)
18* PHASE 10 DOC16–0429427 (SEE SHT 3)
19* PHASE 11 (PEND) DOC16–0429429
20* PHASE 12 (PEND) DOC16–0429431
21* PHASE 13 (PEND) DOC16–0429433
22* PHASE 14 (PEND) DOC16–0429435

AVERY POINTE

23* PHASE 8 DOC16–0198101 (SEE SHT 4)
24* PHASE 9 DOC16–0198103 (SEE SHT 3)
25* PHASE 10 DOC16–0198105 (SEE SHT 3)
26* PHASE 11 DOC16–0198107 (SEE SHT 3)
27* PHASE 12 (PEND) DOC16–0198109
28* PHASE 13 (PEND) DOC16–0198111
29* PHASE 14 (PEND) DOC16–0429417
30* PHASE 15 (PEND) DOC16–0429419
31* PHASE 16 (PEND) DOC16–0429421

08

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MAP 16050 – CAMELOT

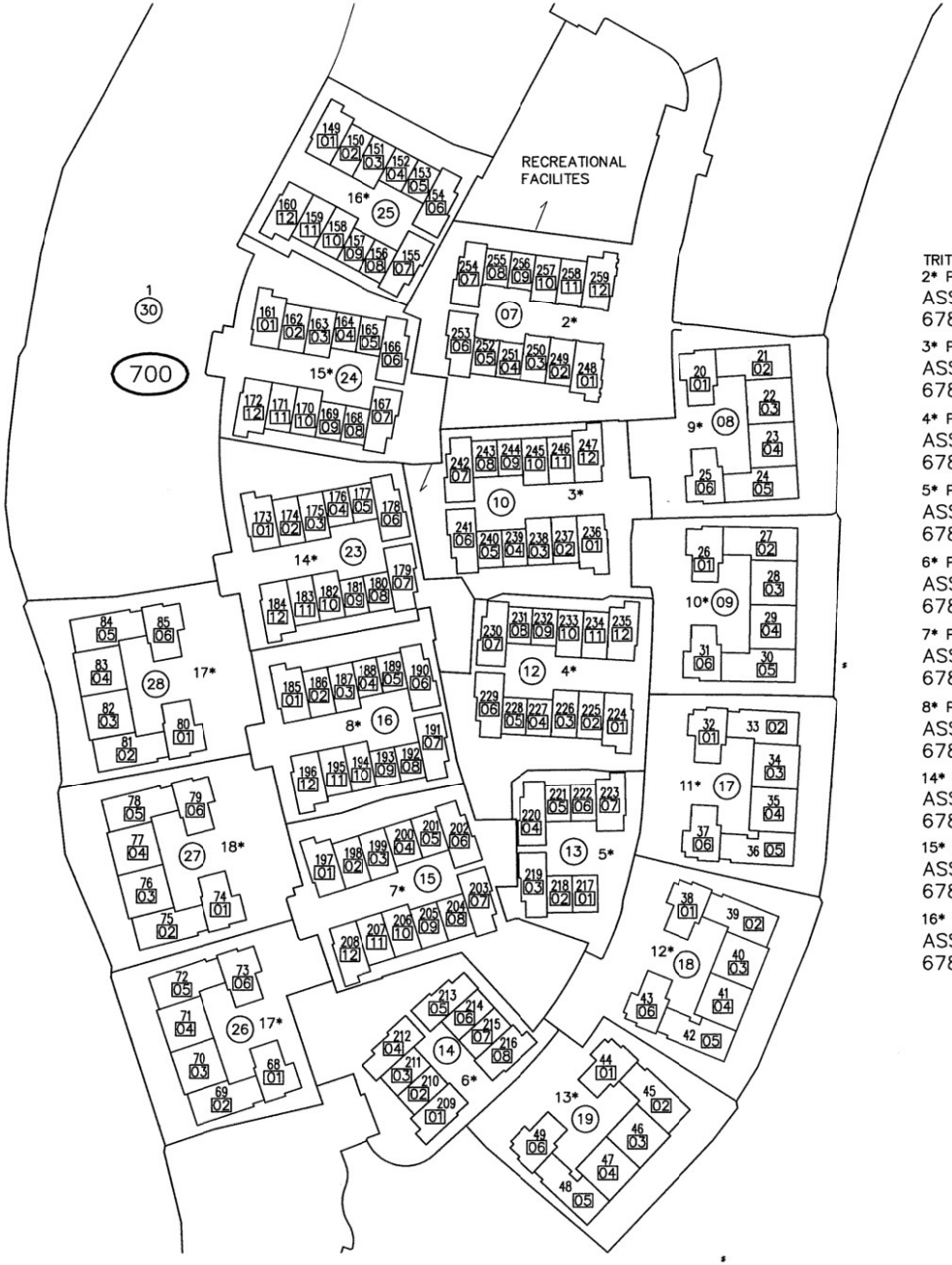
SAN DIEGO COUNTY ASSESSOR'S MAP
678 – 70
SHT 2 OF 2
1" = 200'
312-141
678-237
Drawn: 12/28/15 By: MGC From: 678-230

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
701		01 THRU 03	16	40

1* SEE RECORD MAP 16050 FOR DISTS & BRGS

08



SAN DIEGO COUNTY ASSESSOR'S MAP
678–70
SHT 3
N
1" = 100'
08/02/17 ARS
Drawn: 08/23/16 By: ARS

TRITON SQUARE

2* PHASE 1
ASSESSMENT PAR NO
678–700–07 SUB ID [01] – [12]

3* PHASE 2
ASSESSMENT PAR NO
678–700–10 SUB ID [01] – [12]

4* PHASE 3
ASSESSMENT PAR NO
678–700–12 SUB ID [01] – [12]

5* PHASE 4
ASSESSMENT PAR NO
678–700–13 SUB ID [01] – [07]

6* PHASE 5
ASSESSMENT PAR NO
678–700–14 SUB ID [01] – [08]

7* PHASE 6
ASSESSMENT PAR NO
678–700–15 SUB ID [01] – [12]

8* PHASE 7
ASSESSMENT PAR NO
678–700–16 SUB ID [01] – [12]

14* PHASE 8
ASSESSMENT PAR NO
678–700–23 SUB ID [01] – [12]

15* PHASE 9
ASSESSMENT PAR NO
678–700–24 SUB ID [01] – [12]

16* PHASE 10
ASSESSMENT PAR NO
678–700–25 SUB ID [01] – [12]

AVERY POINT

9* PHASE 1
ASSESSMENT PAR NO
678–700–08 SUB ID [01] – [06]

10* PHASE 2
ASSESSMENT PAR NO
678–700–09 SUB ID [01] – [06]

11* PHASE 3
ASSESSMENT PAR NO
678–700–17 SUB ID [01] – [06]

12* PHASE 4
ASSESSMENT PAR NO
678–700–18 SUB ID [01] – [06]

13* PHASE 5
ASSESSMENT PAR NO
678–700–19 SUB ID [01] – [06]

17* PHASE 9
ASSESSMENT PAR NO
678–700–26 SUB ID [01] – [06]

18* PHASE 10
ASSESSMENT PAR NO
678–700–27 SUB ID [01] – [06]

19* PHASE 11
ASSESSMENT PAR NO
678–700–28 SUB ID [01] – [06]

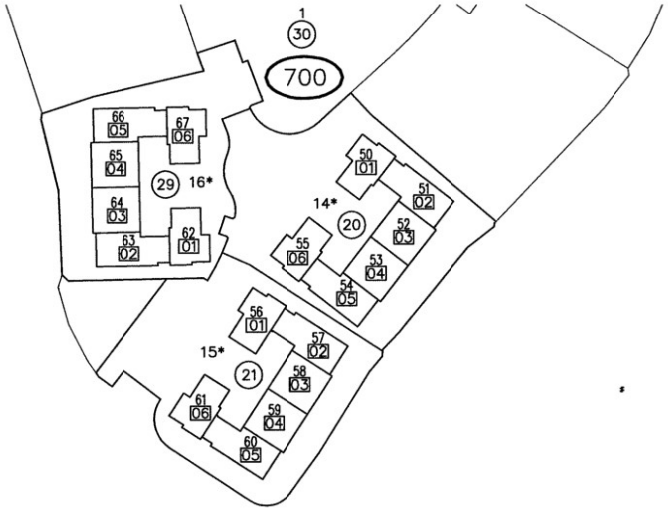
CONDOMINIUM

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08

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SAN DIEGO COUNTY ASSESSOR'S MAP
678–70
SHT 4
N
1" = 100'
08/04/17 ARS
Drawn: 08/23/16 By: ARS



TRITON SQUARE
* PHASE
ASSESSMENT PAR NO
678–700–00 SUB ID ☐– ☐

* PHASE
ASSESSMENT PAR NO
678–700–00 SUB ID ☐– ☐

* PHASE
ASSESSMENT PAR NO
678–700–00 SUB ID ☐– ☐

* PHASE
ASSESSMENT PAR NO
678–700–00 SUB ID ☐– ☐

AVERY POINT
14* PHASE 6
ASSESSMENT PAR NO
678–700–20 SUB ID 01– 06

15* PHASE 7
ASSESSMENT PAR NO
678–700–21 SUB ID 01– 06

16* PHASE 8
ASSESSMENT PAR NO
678–700–29 SUB ID 01– 06

* PHASE
ASSESSMENT PAR NO
678–700–00 SUB ID ☐– ☐

CONDOMINIUM

Exhibit D

2020 Special Tax Bonds

Debt Service Schedule

Poway Unified School District
Community Facilities District No. 16
2020 Special Tax Bonds
Debt Service Schedule

Period Ending	2020 Special Tax Bonds		Annual Debt Service Payment
	Principal	Interest	
9/1/2026	$190,000.00	$545,937.52	$735,937.52
9/1/2027	215,000.00	538,337.52	753,337.52
9/1/2028	240,000.00	529,737.52	769,737.52
9/1/2029	265,000.00	520,137.52	785,137.52
9/1/2030	290,000.00	509,537.52	799,537.52
9/1/2031	315,000.00	497,937.52	812,937.52
9/1/2032	345,000.00	485,337.52	830,337.52
9/1/2033	380,000.00	468,087.52	848,087.52
9/1/2034	405,000.00	457,162.52	862,162.52
9/1/2035	435,000.00	445,012.52	880,012.52
9/1/2036	465,000.00	431,962.52	896,962.52
9/1/2037	500,000.00	418,012.52	918,012.52
9/1/2038	535,000.00	403,012.52	938,012.52
9/1/2039	565,000.00	386,962.52	951,962.52
9/1/2040	605,000.00	369,306.26	974,306.26
9/1/2041	640,000.00	350,400.00	990,400.00
9/1/2042	690,000.00	324,800.00	1,014,800.00
9/1/2043	735,000.00	297,200.00	1,032,200.00
9/1/2044	785,000.00	267,800.00	1,052,800.00
9/1/2045	840,000.00	236,400.00	1,076,400.00
9/1/2046	895,000.00	202,800.00	1,097,800.00
9/1/2047	950,000.00	167,000.00	1,117,000.00
9/1/2048	1,010,000.00	129,000.00	1,139,000.00
9/1/2049	1,075,000.00	88,600.00	1,163,600.00
9/1/2050	1,140,000.00	45,600.00	1,185,600.00
Total	**$14,510,000.00**	**$9,116,081.54**	**$23,626,081.54**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

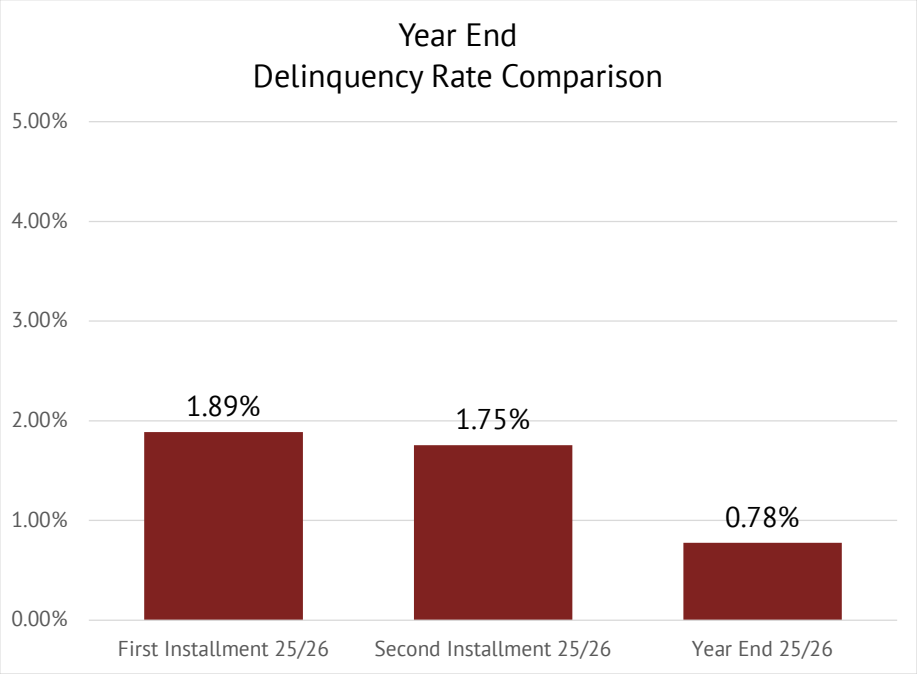
Year End Report for Fiscal Year 2025/2026

Poway Unified School District Community Facilities District No. 16

Summary

Year End

Total Taxes Due June 30, 2026	**$1,467,817.66**
Amount Paid	**$1,456,427.67**
Amount Remaining to be Collected	**$11,389.99**
Number of Parcels Delinquent	**6**
Delinquency Rate	**0.78%**



Foreclosure

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

Foreclosure Qualification

Individual Parcel Delinquency	**NA**
Individual Owner Multiple Parcels Delinquency	**NA**
Individual Parcels Semi-Annual Installments	**4**
Aggregate Delinquency Rate	**5%**

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	**1**
Parcels Exceeding CFD Aggregate	**0**

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

Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2025/2026

Poway Unified School District Community Facilities District No. 16

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent [1]	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$1,356,043.00	N/A	$1,327,964.00	$28,079.00	2.07%	$0.00	0.00%
2022/2023	1,383,161.24	5	1,373,096.18	10,065.06	0.73%	0.00	0.00%
2023/2024	1,410,821.98	5	1,399,133.01	11,688.97	0.83%	1,348.01	0.10%
2024/2025	1,439,037.98	3	1,432,508.09	6,529.89	0.45%	2,749.94	0.19%
2025/2026	1,467,817.66	6	1,456,427.67	11,389.99	0.78%	11,389.99	0.78%

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

Historical Delinquency Rate

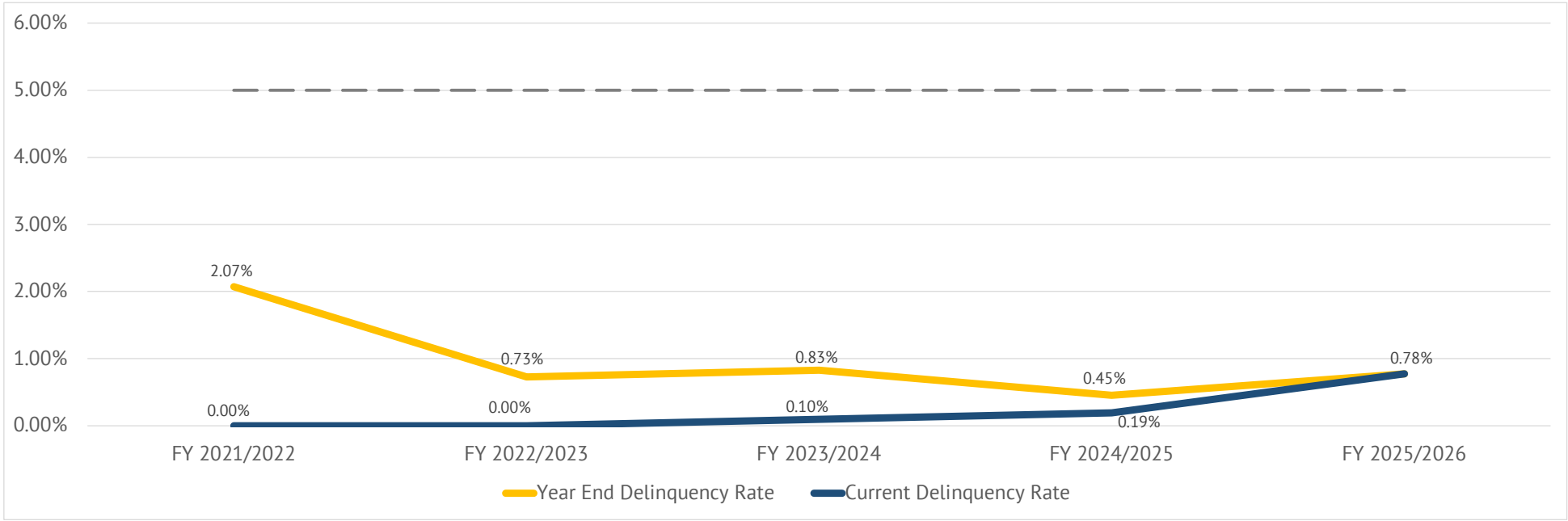


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 16

Subfund: 7150935A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$320,838.63	$6,978,026.63	$654,156.74	($3,886,558.76)	$0.00	$4,066,463.24			BEGINNING BALANCE
07-01-2025	$13,148.42					$4,079,611.66		Interest	Interest Earnings
07-21-2025		$7,251.26				$4,086,862.92		Deposit	Special Tax Deposit
08-01-2025	$13,711.86					$4,100,574.78		Interest	Interest Earnings
09-02-2025	$13,773.95					$4,114,348.73		Interest	Interest Earnings
09-02-2025				($276,368.76)		$3,837,979.97		Transfer Out	Transfer To 7150935B Interest Account
09-02-2025				($170,000.00)		$3,667,979.97		Transfer Out	Transfer To 7150935C Principal Account
10-01-2025	$11,780.37					$3,679,760.34		Interest	Interest Earnings
10-08-2025		($43.00)				$3,679,717.34		Deposit	Return of funds to County of San Diego due to overpayment of tax apportionment
11-03-2025	$11,782.71					$3,691,500.05		Interest	Interest Earnings
11-19-2025		$139,486.19				$3,830,986.24		Deposit	Special Tax Deposit
12-01-2025	$11,107.06					$3,842,093.30		Interest	Interest Earnings
12-16-2025		$213,787.04				$4,055,880.34		Deposit	Special Tax Deposit
12-16-2025			$79.74			$4,055,960.08		Transfer In	Transfer From 7150935E School Facilities Fund
01-02-2026	$11,603.71					$4,067,563.79		Interest	Interest Earnings
01-12-2026				($42,664.80)		$4,024,898.99		Transfer Out	Transfer To 7150935I Adminstrative Expense Fund
01-21-2026		$438,409.73				$4,463,308.72		Deposit	Special Tax Deposit
02-02-2026	$11,912.76					$4,475,221.48		Interest	Interest Earnings
02-24-2026		$42,086.90				$4,517,308.38		Deposit	Special Tax Deposit
02-27-2026				($272,968.76)		$4,244,339.62		Transfer Out	Transfer To 7150935B Interest Account
03-02-2026			$0.12			$4,244,339.74		Transfer In	Transfer From 7150935E School Facilities Fund
03-02-2026	$11,327.95					$4,255,667.69		Interest	Interest Earnings
03-18-2026		$18,890.35				$4,274,558.04		Deposit	Special Tax Deposit
04-01-2026	$11,896.66					$4,286,454.70		Interest	Interest Earnings
04-22-2026		$556,977.76				$4,843,432.46		Deposit	Special Tax Deposit
05-01-2026	$11,993.27					$4,855,425.73		Interest	Interest Earnings
05-13-2026		$43,719.62				$4,899,145.35		Deposit	Special Tax Deposit
06-01-2026	$13,451.66					$4,912,597.01		Interest	Interest Earnings
06-24-2026		$11,568.31				$4,924,165.32		Deposit	Special Tax Deposit
	$147,490.38	$1,472,134.16	$79.86	($762,002.32)	$0.00	$857,702.08			DATE RANGE BALANCE
Subfund Total	**$468,329.01**	**$8,450,160.79**	**$654,236.60**	**($4,648,561.08)**	**$0.00**	**$4,924,165.32**	**Total for 7150935A - Special Tax Fund**		

Subfund: 7150935B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$516.57	$0.00	$2,690,459.92	$0.00	($2,690,975.58)	$0.91			BEGINNING BALANCE
09-02-2025					($276,368.76)	($276,367.85)	Cede & Company	Debt Service Interest	Debt Service Interest
09-02-2025			$276,368.76			$0.91		Transfer In	Transfer From 7150935A Special Tax Fund
02-27-2026			$272,968.76			$272,969.67		Transfer In	Transfer From 7150935A Special Tax Fund
03-02-2026					($272,968.76)	$0.91	Cede & Company	Debt Service Interest	Debt Service Interest
03-02-2026	$49.40					$50.31		Interest	Interest Earnings
04-01-2026	$24.83					$75.14		Interest	Interest Earnings
05-01-2026	$0.20					$75.34		Interest	Interest Earnings
06-01-2026	$0.21					$75.55		Interest	Interest Earnings
	$74.64	$0.00	$549,337.52	$0.00	($549,337.52)	$74.64			DATE RANGE BALANCE
Subfund Total	**$591.21**	**$0.00**	**$3,239,797.44**	**$0.00**	**($3,240,313.10)**	**$75.55**	**Total for 7150935B - Interest Account**		

Subfund: 7150935C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$0.00	$995,000.00	$0.00	($995,000.00)	$0.00			BEGINNING BALANCE
09-02-2025					($170,000.00)	($170,000.00)	Cede & Company	Debt Service Principal	Debt Service Principal
09-02-2025			$170,000.00			$0.00		Transfer In	Transfer From 7150935A Special Tax Fund
	$0.00	$0.00	$170,000.00	$0.00	($170,000.00)	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$0.00**	**$1,165,000.00**	**$0.00**	**($1,165,000.00)**	**$0.00**	**Total for 7150935C - Principal Account**		

Subfund: 7150935I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$8,070.71	$0.00	$238,983.97	$0.00	($187,346.74)	$59,707.94			BEGINNING BALANCE
07-01-2025	$196.36					$59,904.30		Interest	Interest Earnings
07-17-2025					($1,000.00)	$58,904.30	Zions First National	Professional Services	Req. No. 935I-2526-0001 Annual Admin Fee June 2025 - May 2026 Invoice No. 13232
08-01-2025	$199.59					$59,103.89		Interest	Interest Earnings
09-02-2025	$198.53					$59,302.42		Interest	Interest Earnings
10-01-2025	$189.68					$59,492.10		Interest	Interest Earnings
11-03-2025	$190.50					$59,682.60		Interest	Interest Earnings
12-01-2025	$176.91					$59,859.51		Interest	Interest Earnings
01-02-2026	$175.81					$60,035.32		Interest	Interest Earnings
01-12-2026			$42,664.80			$102,700.12		Transfer In	Transfer From 7150935A Special Tax Fund
02-02-2026	$248.28					$102,948.40		Interest	Interest Earnings
03-02-2026	$261.29					$103,209.69		Interest	Interest Earnings
04-01-2026	$287.95					$103,497.64		Interest	Interest Earnings
04-22-2026					($37,075.00)	$66,422.64	Poway Unified School District	Professional Services	Req#935I-2526-0002 Inv#25/26 Reimburse dtd 04-15-26-Planning General Fund
05-01-2026	$248.64					$66,671.28		Interest	Interest Earnings
06-01-2026	$183.68					$66,854.96		Interest	Interest Earnings
06-11-2026					($1,950.00)	$64,904.96	Zions First National	Professional Services	Req. No. 935I-2526-0003 Annual Admin Fee May 2026 - April 2027 Invoice No. 14135
	$2,557.22	$0.00	$42,664.80	$0.00	($40,025.00)	$5,197.02			DATE RANGE BALANCE
Subfund Total	**$10,627.93**	**$0.00**	**$281,648.77**	**$0.00**	**($227,371.74)**	**$64,904.96**	**Total for 7150935I - Administrative Expense Fund**		

Subfund: 7150935J - Costs of Issuance Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.76	$98,646.47	$0.00	($13,964.15)	($84,683.08)	$0.00			BEGINNING BALANCE
	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.76**	**$98,646.47**	**$0.00**	**($13,964.15)**	**($84,683.08)**	**$0.00**	**Total for 7150935J - Costs of Issuance Fund**		

Subfund: 7150935R - Redemption Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00			BEGINNING BALANCE
05-14-2026		$100.00				$100.00		Deposit	Special Tax Deposit
06-01-2026	$0.16					$100.16		Interest	Interest Earnings
	$0.16	$100.00	$0.00	$0.00	$0.00	$100.16			DATE RANGE BALANCE
Subfund Total	**$0.16**	**$100.00**	**$0.00**	**$0.00**	**$0.00**	**$100.16**	**Total for 7150935R - Redemption Fund**		
Fund Total	**$479,549.07**	**$8,548,907.26**	**$5,340,682.81**	**($4,662,525.23)**	**($4,717,367.92)**	**$4,989,245.99**	**Total for CFD No. 16**		

Fund: CFD No. 16 (School Facilities Fund - 7150935E)

Subfund: 7150935E - School Facilities Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$6,300.53	$16,000,000.00	$13,964.15	$0.00	($16,020,186.45)	$78.23			BEGINNING BALANCE
07-01-2025	$0.25					$78.48		Interest	Interest Earnings
08-01-2025	$0.26					$78.74		Interest	Interest Earnings

Fund: CFD No. 16 (School Facilities Fund - 7150935E)

Subfund: 7150935E - School Facilities Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
09-02-2025	$0.26					$79.00		Interest	Interest Earnings
10-01-2025	$0.25					$79.25		Interest	Interest Earnings
11-03-2025	$0.25					$79.50		Interest	Interest Earnings
12-01-2025	$0.24					$79.74		Interest	Interest Earnings
12-16-2025				($79.74)		$0.00		Transfer Out	Transfer To 7150935A Special Tax Fund
01-02-2026	$0.12					$0.12		Interest	Interest Earnings
03-02-2026				($0.12)		$0.00		Transfer Out	Transfer To 7150935A Special Tax Fund
	$1.63	$0.00	$0.00	($79.86)	$0.00	($78.23)			DATE RANGE BALANCE
Subfund Total	**$6,302.16**	**$16,000,000.00**	**$13,964.15**	**($79.86)**	**($16,020,186.45)**	**$0.00**	**Total for 7150935E - School Facilities Fund**		
Fund Total	**$6,302.16**	**$16,000,000.00**	**$13,964.15**	**($79.86)**	**($16,020,186.45)**	**$0.00**	**Total for CFD No. 16 (School Facilities Fund - 7150935E)**		
Grand Total	**$485,851.23**	**$24,548,907.26**	**$5,354,646.96**	**($4,662,605.09)**	**($20,737,554.37)**	**$4,989,245.99**	**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. 16
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16188	1	312-011-01-00	$5,261.70	$5,261.70
16188	2	312-011-02-00	$5,164.98	$5,164.98
16188	3	312-011-03-00	$5,068.28	$5,068.28
16188	4	312-011-04-00	$5,261.70	$5,261.70
16188	5	312-011-05-00	$5,068.28	$5,068.28
16188	6	312-011-06-00	$5,164.98	$5,164.98
16188	7	312-011-07-00	$5,164.98	$5,164.98
16188	8	312-011-08-00	$5,164.98	$5,164.98
16188	9	312-011-09-00	$5,261.70	$5,261.70
16188	10	312-011-10-00	$5,068.28	$5,068.28
16188	11	312-011-11-00	$5,164.98	$5,164.98
16188	12	312-011-12-00	$5,164.98	$5,164.98
16188	82	312-011-13-00	$4,298.54	$4,298.54
16188	83	312-011-14-00	$4,520.70	$4,520.70
16188	107	312-011-15-00	$4,520.70	$4,520.70
16188	108	312-011-16-00	$4,520.70	$4,520.70
16188	109	312-011-17-00	$4,520.70	$4,520.70
16188	110	312-011-18-00	$4,520.70	$4,520.70
16188	111	312-011-19-00	$4,520.70	$4,520.70
16188	112	312-011-20-00	$4,520.70	$4,520.70
16188	113	312-011-21-00	$4,520.70	$4,520.70
16188	114	312-011-22-00	$4,520.70	$4,520.70
16188	115	312-011-23-00	$4,520.70	$4,520.70
16188	116	312-011-24-00	$4,520.70	$4,520.70
16188	117	312-011-25-00	$4,520.70	$4,520.70
16188	127	312-011-26-00	$4,520.70	$4,520.70
16188	128	312-011-27-00	$4,520.70	$4,520.70
16188	129	312-011-28-00	$4,520.70	$4,520.70
16188	130	312-011-29-00	$4,298.54	$4,298.54
16188	131	312-011-30-00	$4,520.70	$4,520.70
16188	132	312-011-31-00	$4,520.70	$4,520.70
16188	133	312-011-32-00	$4,520.70	$4,520.70
16188	134	312-011-33-00	$4,520.70	$4,520.70
16188	135	312-011-34-00	$4,520.70	$4,520.70
16188	136	312-011-35-00	$4,520.70	$4,520.70
16188	137	312-011-36-00	$4,298.54	$4,298.54
16188	138	312-011-37-00	$4,520.70	$4,520.70
16188	139	312-011-38-00	$4,520.70	$4,520.70
16188	140	312-011-39-00	$5,261.70	$5,261.70
16188	141	312-011-40-00	$5,164.98	$5,164.98
16188	142	312-011-41-00	$5,261.70	$5,261.70
16188	143	312-011-42-00	$5,164.98	$5,164.98

Poway Unified School District
Community Facilities District No. 16
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16188	A	312-011-43-00	$0.00	$0.00
16188	B	312-011-44-00	$0.00	$0.00
16188	M	312-011-45-00	$0.00	$0.00
16188	O	312-011-46-00	$0.00	$0.00
16188	Q	312-011-47-00	$0.00	$0.00
16188	13	312-012-01-00	$5,164.98	$5,164.98
16188	14	312-012-02-00	$5,164.98	$5,164.98
16188	15	312-012-03-00	$5,164.98	$5,164.98
16188	16	312-012-04-00	$5,164.98	$5,164.98
16188	17	312-012-05-00	$5,261.70	$5,261.70
16188	18	312-012-06-00	$5,164.98	$5,164.98
16188	19	312-012-07-00	$5,261.70	$5,261.70
16188	20	312-012-08-00	$5,164.98	$5,164.98
16188	81	312-012-09-00	$4,686.18	$4,686.18
16188	D	312-012-10-00	$0.00	$0.00
16188	21	312-013-01-00	$4,782.94	$4,782.94
16188	22	312-013-02-00	$4,686.18	$4,686.18
16188	23	312-013-03-00	$4,686.18	$4,686.18
16188	24	312-013-04-00	$4,782.94	$4,782.94
16188	25	312-013-05-00	$4,686.18	$4,686.18
16188	52	312-013-06-00	$4,686.18	$4,686.18
16188	53	312-013-07-00	$4,686.18	$4,686.18
16188	E	312-013-08-00	$0.00	$0.00
16188	F	312-013-09-00	$0.00	$0.00
16188	P	312-013-10-00	$0.00	$0.00
16188	26	312-014-01-00	$4,782.94	$4,782.94
16188	27	312-014-02-00	$4,686.18	$4,686.18
16188	28	312-014-03-00	$4,686.18	$4,686.18
16188	29	312-014-04-00	$4,686.18	$4,686.18
16188	30	312-014-05-00	$4,782.94	$4,782.94
16188	31	312-014-06-00	$4,686.18	$4,686.18
16188	32	312-014-07-00	$4,782.94	$4,782.94
16188	33	312-014-08-00	$4,686.18	$4,686.18
16188	34	312-014-09-00	$4,686.18	$4,686.18
16188	35	312-014-10-00	$5,068.28	$5,068.28
16188	36	312-014-11-00	$4,686.18	$4,686.18
16188	37	312-014-12-00	$4,782.94	$4,782.94
16188	38	312-014-13-00	$4,686.18	$4,686.18
16188	39	312-014-14-00	$4,686.18	$4,686.18
16188	40	312-014-15-00	$5,068.28	$5,068.28
16188	41	312-014-16-00	$4,686.18	$4,686.18
16188	43	312-014-17-00	$4,686.18	$4,686.18

Poway Unified School District
Community Facilities District No. 16
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16188	44	312-014-18-00	$4,686.18	$4,686.18
16188	45	312-014-19-00	$4,686.18	$4,686.18
16188	46	312-014-20-00	$4,686.18	$4,686.18
16188	47	312-014-21-00	$4,686.18	$4,686.18
16188	48	312-014-22-00	$4,686.18	$4,686.18
16188	49	312-014-23-00	$4,686.18	$4,686.18
16188	50	312-014-24-00	$4,686.18	$4,686.18
16188	51	312-014-25-00	$4,686.18	$4,686.18
16188	54	312-014-26-00	$4,782.94	$4,782.94
16188	55	312-014-27-00	$4,686.18	$4,686.18
16188	56	312-014-28-00	$4,686.18	$4,686.18
16188	57	312-014-29-00	$4,782.94	$4,782.94
16188	58	312-014-30-00	$4,686.18	$4,686.18
16188	59	312-014-31-00	$4,686.18	$4,686.18
16188	60	312-014-32-00	$4,782.94	$4,782.94
16188	61	312-014-33-00	$4,686.18	$4,686.18
16188	62	312-014-34-00	$4,782.94	$4,782.94
16188	63	312-014-35-00	$4,686.18	$4,686.18
16188	64	312-014-36-00	$5,068.28	$5,068.28
16188	65	312-014-37-00	$4,686.18	$4,686.18
16188	66	312-014-38-00	$4,686.18	$4,686.18
16188	67	312-014-39-00	$4,686.18	$4,686.18
16188	68	312-014-40-00	$5,068.28	$5,068.28
16188	69	312-014-41-00	$4,686.18	$4,686.18
16188	70	312-014-42-00	$4,686.18	$4,686.18
16188	71	312-014-43-00	$4,686.18	$4,686.18
16188	72	312-014-44-00	$4,686.18	$4,686.18
16188	73	312-014-45-00	$4,686.18	$4,686.18
16188	74	312-014-46-00	$4,686.18	$4,686.18
16188	75	312-014-47-00	$4,686.18	$4,686.18
16188	76	312-014-48-00	$4,686.18	$4,686.18
16188	77	312-014-49-00	$4,686.18	$4,686.18
16188	78	312-014-50-00	$4,686.18	$4,686.18
16188	79	312-014-51-00	$4,686.18	$4,686.18
16188	80	312-014-52-00	$4,686.18	$4,686.18
16188	84	312-014-53-00	$4,298.54	$4,298.54
16188	85	312-014-54-00	$4,520.70	$4,520.70
16188	86	312-014-55-00	$4,520.70	$4,520.70
16188	87	312-014-56-00	$4,520.70	$4,520.70
16188	88	312-014-57-00	$4,520.70	$4,520.70
16188	89	312-014-58-00	$4,520.70	$4,520.70
16188	90	312-014-59-00	$4,520.70	$4,520.70

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16188	91	312-014-60-00	$4,520.70	$4,520.70
16188	92	312-014-61-00	$4,520.70	$4,520.70
16188	93	312-014-62-00	$4,520.70	$4,520.70
16188	94	312-014-63-00	$4,520.70	$4,520.70
16188	95	312-014-64-00	$4,520.70	$4,520.70
16188	96	312-014-65-00	$4,520.70	$4,520.70
16188	99	312-014-66-00	$4,520.70	$4,520.70
16188	100	312-014-67-00	$4,520.70	$4,520.70
16188	101	312-014-68-00	$4,520.70	$4,520.70
16188	102	312-014-69-00	$4,520.70	$4,520.70
16188	103	312-014-70-00	$4,520.70	$4,520.70
16188	104	312-014-71-00	$4,520.70	$4,520.70
16188	105	312-014-72-00	$4,520.70	$4,520.70
16188	106	312-014-73-00	$4,520.70	$4,520.70
16188	118	312-014-74-00	$4,520.70	$4,520.70
16188	119	312-014-75-00	$4,298.54	$4,298.54
16188	120	312-014-76-00	$4,520.70	$4,520.70
16188	I	312-014-77-00	$0.00	$0.00
16188	N	312-014-78-00	$0.00	$0.00
16188	42	312-015-01-00	$4,686.18	$4,686.18
16188	97	312-015-02-00	$4,520.70	$4,520.70
16188	98	312-015-03-00	$4,520.70	$4,520.70
16188	121	312-015-04-00	$4,520.70	$4,520.70
16188	122	312-015-05-00	$4,520.70	$4,520.70
16188	123	312-015-06-00	$4,520.70	$4,520.70
16188	124	312-015-07-00	$4,520.70	$4,520.70
16188	125	312-015-08-00	$4,520.70	$4,520.70
16188	126	312-015-09-00	$4,520.70	$4,520.70
16188	144	312-015-10-00	$5,164.98	$5,164.98
16188	145	312-015-11-00	$5,164.98	$5,164.98
16188	146	312-015-12-00	$5,261.70	$5,261.70
16188	147	312-015-13-00	$5,068.28	$5,068.28
16188	148	312-015-14-00	$5,261.70	$5,261.70
16188	149	312-015-15-00	$5,164.98	$5,164.98
16188	150	312-015-16-00	$5,261.70	$5,261.70
16188	151	312-015-17-00	$5,164.98	$5,164.98
16188	152	312-015-18-00	$5,164.98	$5,164.98
16188	153	312-015-19-00	$5,261.70	$5,261.70
16188	154	312-015-20-00	$5,164.98	$5,164.98
16188	155	312-015-21-00	$5,164.98	$5,164.98
16188	156	312-015-22-00	$5,261.70	$5,261.70
16188	157	312-015-23-00	$5,164.98	$5,164.98

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16188	158	312-015-24-00	$5,261.70	$5,261.70
16188	159	312-015-25-00	$5,164.98	$5,164.98
16188	160	312-015-26-00	$5,261.70	$5,261.70
16188	161	312-015-27-00	$5,164.98	$5,164.98
16188	162	312-015-28-00	$5,164.98	$5,164.98
16188	163	312-015-29-00	$5,164.98	$5,164.98
16188	164	312-015-30-00	$5,164.98	$5,164.98
16188	165	312-015-31-00	$5,261.70	$5,261.70
16188	166	312-015-32-00	$5,068.28	$5,068.28
16188	167	312-015-33-00	$5,261.70	$5,261.70
16188	168	312-015-34-00	$5,164.98	$5,164.98
16188	169	312-015-35-00	$5,261.70	$5,261.70
16188	170	312-015-36-00	$5,164.98	$5,164.98
16188	171	312-015-37-00	$5,164.98	$5,164.98
16188	C	312-015-38-00	$0.00	$0.00
16188	G	312-015-39-00	$0.00	$0.00
16188	H	312-015-40-00	$0.00	$0.00
16188	J	312-015-41-00	$0.00	$0.00
16188	K	312-015-42-00	$0.00	$0.00
16188	L	312-015-43-00	$0.00	$0.00
0	2	678-700-02-00	$0.00	$0.00
0	0	678-700-03-00	$0.00	$0.00
0	0	678-700-04-00	$0.00	$0.00
0	0	678-700-05-00	$0.00	$0.00
0	0	678-700-06-00	$0.00	$0.00
16050	248	678-700-07-01	$2,704.66	$2,704.66
16050	249	678-700-07-02	$2,704.66	$2,704.66
16050	250	678-700-07-03	$2,704.66	$2,704.66
16050	251	678-700-07-04	$2,014.92	$2,014.92
16050	252	678-700-07-05	$2,014.92	$2,014.92
16050	253	678-700-07-06	$2,794.70	$2,794.70
16050	254	678-700-07-07	$2,794.70	$2,794.70
16050	255	678-700-07-08	$2,014.92	$2,014.92
16050	256	678-700-07-09	$2,014.92	$2,014.92
16050	257	678-700-07-10	$2,704.66	$2,704.66
16050	258	678-700-07-11	$2,704.66	$2,704.66
16050	259	678-700-07-12	$2,704.66	$2,704.66
16050	20	678-700-08-01	$2,476.56	$2,476.56
16050	21	678-700-08-02	$2,794.70	$2,794.70
16050	22	678-700-08-03	$2,794.70	$2,794.70
16050	23	678-700-08-04	$2,794.70	$2,794.70
16050	24	678-700-08-05	$2,794.70	$2,794.70

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16050	25	678-700-08-06	$2,794.70	$2,794.70
16050	26	678-700-09-01	$2,476.56	$2,476.56
16050	27	678-700-09-02	$2,794.70	$2,794.70
16050	28	678-700-09-03	$2,794.70	$2,794.70
16050	29	678-700-09-04	$2,794.70	$2,794.70
16050	30	678-700-09-05	$2,794.70	$2,794.70
16050	31	678-700-09-06	$2,794.70	$2,794.70
16050	236	678-700-10-01	$2,704.66	$2,704.66
16050	237	678-700-10-02	$2,704.66	$2,704.66
16050	238	678-700-10-03	$2,704.66	$2,704.66
16050	239	678-700-10-04	$2,014.92	$2,014.92
16050	240	678-700-10-05	$2,014.92	$2,014.92
16050	241	678-700-10-06	$2,794.70	$2,794.70
16050	242	678-700-10-07	$2,794.70	$2,794.70
16050	243	678-700-10-08	$2,014.92	$2,014.92
16050	244	678-700-10-09	$2,014.92	$2,014.92
16050	245	678-700-10-10	$2,704.66	$2,704.66
16050	246	678-700-10-11	$2,704.66	$2,704.66
16050	247	678-700-10-12	$2,704.66	$2,704.66
16050	224	678-700-12-01	$2,704.66	$2,704.66
16050	225	678-700-12-02	$2,704.66	$2,704.66
16050	226	678-700-12-03	$2,704.66	$2,704.66
16050	227	678-700-12-04	$2,014.92	$2,014.92
16050	228	678-700-12-05	$2,014.92	$2,014.92
16050	229	678-700-12-06	$2,794.70	$2,794.70
16050	230	678-700-12-07	$2,794.70	$2,794.70
16050	231	678-700-12-08	$2,014.92	$2,014.92
16050	232	678-700-12-09	$2,014.92	$2,014.92
16050	233	678-700-12-10	$2,704.66	$2,704.66
16050	234	678-700-12-11	$2,704.66	$2,704.66
16050	235	678-700-12-12	$2,704.66	$2,704.66
16050	217	678-700-13-01	$2,014.92	$2,014.92
16050	218	678-700-13-02	$2,014.92	$2,014.92
16050	219	678-700-13-03	$2,794.70	$2,794.70
16050	220	678-700-13-04	$2,794.70	$2,794.70
16050	221	678-700-13-05	$2,014.92	$2,014.92
16050	222	678-700-13-06	$2,014.92	$2,014.92
16050	223	678-700-13-07	$2,704.66	$2,704.66
16050	209	678-700-14-01	$2,704.66	$2,704.66
16050	210	678-700-14-02	$2,014.92	$2,014.92
16050	211	678-700-14-03	$2,014.92	$2,014.92
16050	212	678-700-14-04	$2,794.70	$2,794.70

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16050	213	678-700-14-05	$2,704.66	$2,704.66
16050	214	678-700-14-06	$2,014.92	$2,014.92
16050	215	678-700-14-07	$2,014.92	$2,014.92
16050	216	678-700-14-08	$2,794.70	$2,794.70
16050	197	678-700-15-01	$2,768.88	$2,768.88
16050	198	678-700-15-02	$2,768.88	$2,768.88
16050	199	678-700-15-03	$2,768.88	$2,768.88
16050	200	678-700-15-04	$2,062.70	$2,062.70
16050	201	678-700-15-05	$2,062.70	$2,062.70
16050	202	678-700-15-06	$2,861.04	$2,861.04
16050	203	678-700-15-07	$2,861.04	$2,861.04
16050	204	678-700-15-08	$2,062.70	$2,062.70
16050	205	678-700-15-09	$2,062.70	$2,062.70
16050	206	678-700-15-10	$2,768.88	$2,768.88
16050	207	678-700-15-11	$2,768.88	$2,768.88
16050	208	678-700-15-12	$2,768.88	$2,768.88
16050	185	678-700-16-01	$2,768.88	$2,768.88
16050	186	678-700-16-02	$2,768.88	$2,768.88
16050	187	678-700-16-03	$2,768.88	$2,768.88
16050	188	678-700-16-04	$2,062.70	$2,062.70
16050	189	678-700-16-05	$2,062.70	$2,062.70
16050	190	678-700-16-06	$2,861.04	$2,861.04
16050	191	678-700-16-07	$2,861.04	$2,861.04
16050	192	678-700-16-08	$2,062.70	$2,062.70
16050	193	678-700-16-09	$2,062.70	$2,062.70
16050	194	678-700-16-10	$2,768.88	$2,768.88
16050	195	678-700-16-11	$2,768.88	$2,768.88
16050	196	678-700-16-12	$2,768.88	$2,768.88
16050	32	678-700-17-01	$2,476.56	$2,476.56
16050	33	678-700-17-02	$2,794.70	$2,794.70
16050	34	678-700-17-03	$2,794.70	$2,794.70
16050	35	678-700-17-04	$2,794.70	$2,794.70
16050	36	678-700-17-05	$2,794.70	$2,794.70
16050	37	678-700-17-06	$2,794.70	$2,794.70
16050	38	678-700-18-01	$2,476.56	$2,476.56
16050	39	678-700-18-02	$2,794.70	$2,794.70
16050	40	678-700-18-03	$2,794.70	$2,794.70
16050	41	678-700-18-04	$2,794.70	$2,794.70
16050	42	678-700-18-05	$2,794.70	$2,794.70
16050	43	678-700-18-06	$2,794.70	$2,794.70
16050	44	678-700-19-01	$2,476.56	$2,476.56
16050	45	678-700-19-02	$2,794.70	$2,794.70

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16050	46	678-700-19-03	$2,794.70	$2,794.70
16050	47	678-700-19-04	$2,794.70	$2,794.70
16050	48	678-700-19-05	$2,794.70	$2,794.70
16050	49	678-700-19-06	$2,794.70	$2,794.70
16050	50	678-700-20-01	$2,476.56	$2,476.56
16050	51	678-700-20-02	$2,794.70	$2,794.70
16050	52	678-700-20-03	$2,794.70	$2,794.70
16050	53	678-700-20-04	$2,794.70	$2,794.70
16050	54	678-700-20-05	$2,794.70	$2,794.70
16050	55	678-700-20-06	$2,794.70	$2,794.70
16050	56	678-700-21-01	$2,476.56	$2,476.56
16050	57	678-700-21-02	$2,794.70	$2,794.70
16050	58	678-700-21-03	$2,794.70	$2,794.70
16050	59	678-700-21-04	$2,794.70	$2,794.70
16050	60	678-700-21-05	$2,794.70	$2,794.70
16050	61	678-700-21-06	$2,794.70	$2,794.70
16050	1	678-700-23-01	$2,768.88	$2,768.88
16050	1	678-700-23-02	$2,768.88	$2,768.88
16050	1	678-700-23-03	$2,768.88	$2,768.88
16050	1	678-700-23-04	$2,062.70	$2,062.70
16050	1	678-700-23-05	$2,062.70	$2,062.70
16050	1	678-700-23-06	$2,861.04	$2,861.04
16050	1	678-700-23-07	$2,861.04	$2,861.04
16050	1	678-700-23-08	$2,062.70	$2,062.70
16050	1	678-700-23-09	$2,062.70	$2,062.70
16050	1	678-700-23-10	$2,768.88	$2,768.88
16050	1	678-700-23-11	$2,768.88	$2,768.88
16050	1	678-700-23-12	$2,768.88	$2,768.88
16050	1	678-700-24-01	$2,768.88	$2,768.88
16050	1	678-700-24-02	$2,768.88	$2,768.88
16050	1	678-700-24-03	$2,768.88	$2,768.88
16050	1	678-700-24-04	$2,062.70	$2,062.70
16050	1	678-700-24-05	$2,062.70	$2,062.70
16050	1	678-700-24-06	$2,861.04	$2,861.04
16050	1	678-700-24-07	$2,861.04	$2,861.04
16050	1	678-700-24-08	$2,062.70	$2,062.70
16050	1	678-700-24-09	$2,062.70	$2,062.70
16050	1	678-700-24-10	$2,768.88	$2,768.88
16050	1	678-700-24-11	$2,768.88	$2,768.88
16050	1	678-700-24-12	$2,768.88	$2,768.88
16050	1	678-700-25-01	$2,768.88	$2,768.88
16050	1	678-700-25-02	$2,768.88	$2,768.88

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Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16050	1	678-700-25-03	$2,768.88	$2,768.88
16050	1	678-700-25-04	$2,062.70	$2,062.70
16050	1	678-700-25-05	$2,062.70	$2,062.70
16050	1	678-700-25-06	$2,861.04	$2,861.04
16050	1	678-700-25-07	$2,861.04	$2,861.04
16050	1	678-700-25-08	$2,062.70	$2,062.70
16050	1	678-700-25-09	$2,062.70	$2,062.70
16050	1	678-700-25-10	$2,768.88	$2,768.88
16050	1	678-700-25-11	$2,768.88	$2,768.88
16050	1	678-700-25-12	$2,768.88	$2,768.88
16050	1	678-700-26-01	$2,535.30	$2,535.30
16050	1	678-700-26-02	$2,861.04	$2,861.04
16050	1	678-700-26-03	$2,861.04	$2,861.04
16050	1	678-700-26-04	$2,861.04	$2,861.04
16050	1	678-700-26-05	$2,861.04	$2,861.04
16050	1	678-700-26-06	$2,861.04	$2,861.04
16050	1	678-700-27-01	$2,535.30	$2,535.30
16050	1	678-700-27-02	$2,861.04	$2,861.04
16050	1	678-700-27-03	$2,861.04	$2,861.04
16050	1	678-700-27-04	$2,861.04	$2,861.04
16050	1	678-700-27-05	$2,861.04	$2,861.04
16050	1	678-700-27-06	$2,861.04	$2,861.04
16050	1	678-700-28-01	$2,535.30	$2,535.30
16050	1	678-700-28-02	$2,861.04	$2,861.04
16050	1	678-700-28-03	$2,861.04	$2,861.04
16050	1	678-700-28-04	$2,861.04	$2,861.04
16050	1	678-700-28-05	$2,861.04	$2,861.04
16050	1	678-700-28-06	$2,861.04	$2,861.04
16050	1	678-700-29-01	$2,535.30	$2,535.30
16050	1	678-700-29-02	$2,861.04	$2,861.04
16050	1	678-700-29-03	$2,861.04	$2,861.04
16050	1	678-700-29-04	$2,861.04	$2,861.04
16050	1	678-700-29-05	$2,861.04	$2,861.04
16050	1	678-700-29-06	$2,861.04	$2,861.04
16050	1	678-700-31-01	$2,535.30	$2,535.30
16050	1	678-700-31-02	$2,861.04	$2,861.04
16050	1	678-700-31-03	$2,861.04	$2,861.04
16050	1	678-700-31-04	$2,861.04	$2,861.04
16050	1	678-700-31-05	$2,861.04	$2,861.04
16050	1	678-700-31-06	$2,861.04	$2,861.04
16050	1	678-700-31-07	$2,861.04	$2,861.04
16050	1	678-700-32-01	$2,535.30	$2,535.30

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16050	1	678-700-32-02	$2,861.04	$2,861.04
16050	1	678-700-32-03	$2,861.04	$2,861.04
16050	1	678-700-32-04	$2,861.04	$2,861.04
16050	1	678-700-32-05	$2,861.04	$2,861.04
16050	1	678-700-32-06	$2,861.04	$2,861.04
16050	1	678-700-33-01	$2,535.30	$2,535.30
16050	1	678-700-33-02	$2,861.04	$2,861.04
16050	1	678-700-33-03	$2,861.04	$2,861.04
16050	1	678-700-33-04	$2,861.04	$2,861.04
16050	1	678-700-33-05	$2,861.04	$2,861.04
16050	1	678-700-33-06	$2,861.04	$2,861.04
16050	1	678-700-33-07	$2,861.04	$2,861.04
16050	1	678-700-34-01	$2,476.56	$2,476.56
16050	1	678-700-34-02	$2,794.70	$2,794.70
16050	1	678-700-34-03	$2,794.70	$2,794.70
16050	1	678-700-34-04	$2,794.70	$2,794.70
16050	1	678-700-34-05	$2,794.70	$2,794.70
16050	1	678-700-34-06	$2,794.70	$2,794.70
16050	1	678-700-34-07	$2,794.70	$2,794.70
16050	1	678-700-35-01	$2,535.30	$2,535.30
16050	1	678-700-35-02	$2,861.04	$2,861.04
16050	1	678-700-35-03	$2,861.04	$2,861.04
16050	1	678-700-35-04	$2,861.04	$2,861.04
16050	1	678-700-35-05	$2,861.04	$2,861.04
16050	1	678-700-35-06	$2,861.04	$2,861.04
16050	1	678-700-35-07	$2,861.04	$2,861.04
16050	1	678-700-36-01	$2,768.88	$2,768.88
16050	1	678-700-36-02	$2,768.88	$2,768.88
16050	1	678-700-36-03	$2,768.88	$2,768.88
16050	1	678-700-36-04	$2,062.70	$2,062.70
16050	1	678-700-36-05	$2,062.70	$2,062.70
16050	1	678-700-36-06	$2,861.04	$2,861.04
16050	1	678-700-36-07	$2,861.04	$2,861.04
16050	1	678-700-36-08	$2,062.70	$2,062.70
16050	1	678-700-36-09	$2,062.70	$2,062.70
16050	1	678-700-36-10	$2,768.88	$2,768.88
16050	1	678-700-36-11	$2,768.88	$2,768.88
16050	1	678-700-36-12	$2,768.88	$2,768.88
16050	1	678-700-37-01	$2,768.88	$2,768.88
16050	1	678-700-37-02	$2,768.88	$2,768.88
16050	1	678-700-37-03	$2,768.88	$2,768.88
16050	1	678-700-37-04	$2,062.70	$2,062.70

Poway Unified School District
Community Facilities District No. 16
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
16050	1	678-700-37-05	$2,062.70	$2,062.70
16050	1	678-700-37-06	$2,861.04	$2,861.04
16050	1	678-700-37-07	$2,861.04	$2,861.04
16050	1	678-700-37-08	$2,062.70	$2,062.70
16050	1	678-700-37-09	$2,062.70	$2,062.70
16050	1	678-700-37-10	$2,768.88	$2,768.88
16050	1	678-700-37-11	$2,768.88	$2,768.88
16050	1	678-700-37-12	$2,768.88	$2,768.88
16050	1	678-700-38-01	$2,768.88	$2,768.88
16050	1	678-700-38-02	$2,768.88	$2,768.88
16050	1	678-700-38-03	$2,768.88	$2,768.88
16050	1	678-700-38-04	$2,062.70	$2,062.70
16050	1	678-700-38-05	$2,062.70	$2,062.70
16050	1	678-700-38-06	$2,861.04	$2,861.04
16050	1	678-700-38-07	$2,861.04	$2,861.04
16050	1	678-700-38-08	$2,062.70	$2,062.70
16050	1	678-700-38-09	$2,062.70	$2,062.70
16050	1	678-700-38-10	$2,768.88	$2,768.88
16050	1	678-700-38-11	$2,768.88	$2,768.88
16050	1	678-700-38-12	$2,768.88	$2,768.88
16050	1	678-700-39-01	$2,827.82	$2,827.82
16050	1	678-700-39-02	$2,827.82	$2,827.82
16050	1	678-700-39-03	$2,827.82	$2,827.82
16050	1	678-700-39-04	$2,106.62	$2,106.62
16050	1	678-700-39-05	$2,106.62	$2,106.62
16050	1	678-700-39-06	$2,921.90	$2,921.90
16050	1	678-700-39-07	$2,794.70	$2,794.70
16050	1	678-700-39-08	$2,014.92	$2,014.92
16050	1	678-700-39-09	$2,014.92	$2,014.92
16050	1	678-700-39-10	$2,704.66	$2,704.66
16050	1	678-700-39-11	$2,704.66	$2,704.66
16050	1	678-700-39-12	$2,704.66	$2,704.66
16050		678-700-40-00	$0.00	$0.00
0	0	678-701-02-00	$0.00	$0.00
0	B	678-701-03-00	$0.00	$0.00

Total Parcels	**455**
Total Taxable Parcels	**430**
Total Assigned Special Tax	**$1,497,174.44**