




# Improvement Area A of Community Facilities District No. 16 Annual Special Tax Report

*Fiscal Year Ending June 30, 2026*

# Poway Unified School District

2026 / 2027



KeyAnalytics

*A division of California Financial Services*

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# Introduction

Improvement Area A of 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. IA A of 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 IA A 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 IA A 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 IA A of 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 IA A 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 IA A 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 IA A of 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 IA A of CFD No. 16 and the bonds issued to fund the Authorized Facilities.

## A. Location

IA A of 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. IA A of 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 IA A 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 No. 16, and a landowner election at which the qualified electors of CFD No. 16 authorized IA A of CFD No. 16 to incur bonded indebtedness in an amount not to exceed $25,500,000 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. Additionally, IA A of CFD No. 16 was formed pursuant to the Joint Community Facilities Agreement by and among the School District, City of San Diego, and Black Mountain Ranch, LLC, dated September 15, 2015.

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 IA A of CFD No. 16 as Document No. 2014-0511419.

## 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 $25,415,000. 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 public improvements of the City of San Diego, (ii)

to fund the deposit to the separate 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, and (iii) pay the costs of issuing 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, IA A of 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 | Assigned Annual Special Tax Rate | Total Assigned Annual Special Taxes |
|---|---|---|---|---|---|
| Detached Unit | 1 | < 2,500 Sq. Ft. | 0 Units | $3,801.34 per Unit | $0.00 |
| Detached Unit | 2 | 2,500 Sq. Ft. to 2,750 Sq. Ft. | 5 Units | $4,008.62 per Unit | 20,043.10 |
| Detached Unit | 3 | 2,751 Sq. Ft. to 3,000 Sq. Ft. | 51 Units | $4,215.90 per Unit | 215,010.90 |
| Detached Unit | 4 | 3,001 Sq. Ft. to 3,250 Sq. Ft. | 47 Units | $4,370.26 per Unit | 205,402.22 |
| Detached Unit | 5 | 3,251 Sq. Ft. to 3,500 Sq. Ft. | 10 Units | $4,460.48 per Unit | 44,604.80 |
| Detached Unit | 6 | 3,501 Sq. Ft. to 3,750 Sq. Ft. | 9 Units | $4,726.68 per Unit | 42,540.12 |
| Detached Unit | 7 | 3,751 Sq. Ft. to 4,000 Sq. Ft. | 29 Units | $4,816.90 per Unit | 139,690.10 |
| Detached Unit | 8 | > 4,000 Sq. Ft. | 17 Units | $4,907.10 per Unit | 83,420.70 |
| Attached Unit | 9 | < 1,250 Sq. Ft. | 0 Units | $1,738.78 per Unit | 0.00 |
| Attached Unit | 10 | 1,250 Sq. Ft. to 1,450 Sq. Ft. | 56 Units | $1,963.92 per Unit | 109,979.52 |
| Attached Unit | 11 | 1,451 Sq. Ft. to 1,650 Sq. Ft. | 0 Units | $2,189.02 per Unit | 0.00 |
| Attached Unit | 12 | 1,651 Sq. Ft. to 1,850 Sq. Ft. | 16 Units | $2,414.16 per Unit | 38,626.56 |
| Attached Unit | 13 | 1,851 Sq. Ft. to 2,050 Sq. Ft. | 75 Units | $2,636.66 per Unit | 197,749.50 |
| Attached Unit | 14 | > 2,050 Sq. Ft. | 112 Units | $2,724.46 per Unit | 305,139.52 |
| Senior Citizen Unit | 15 | NA | 0 Units | $0.00 per Unit | 0.00 |
| Commercial/Industrial Property | 16 | NA | 0 Units | $0.00 per Unit | 0.00 |
| ***Developed Property*** | | | ***427 Units*** | ***NA*** | ***$1,402,207.04*** |
| ***Undeveloped Property*** | | | ***0.00 Acres*** | ***$0.00 per Acre*** | ***$0.00*** |
| **Total** | | | **427 Units** | | **$1,402,207.04** |

## B. Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for IA A of 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.

**IA A of 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 | $1,295,415.00 | N/A | $1,268,510.00 | $26,905.00 | 2.08% | $0.00 | 0.00% |
| 2022/2023 | 1,321,322.82 | 5 | 1,311,537.84 | 9,784.98 | 0.74% | 0.00 | 0.00% |
| 2023/2024 | 1,347,758.54 | 5 | 1,336,315.00 | 11,443.54 | 0.85% | 1,309.33 | 0.10% |
| 2024/2025 | 1,374,712.52 | 3 | 1,368,339.14 | 6,373.38 | 0.46% | 2,671.04 | 0.19% |
| 2025/2026 | 1,402,207.04 | 6 | 1,391,234.51 | 10,972.53 | 0.78% | 10,972.53 | 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 IA A of 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 | 7150936A | $1,687,700.93 |
| Interest Account | 7150936B | 132.44 |
| Principal Account | 7150936C | 0.00 |
| Improvement Fund | 7150936E | 0.00 |
| Administrative Expense Fund | 7150936I | 77,423.42 |
| Cost of Issuance Fund | 7150936J | 0.00 |
| **Total** | | **$1,765,256.79** |

## B. Sources and Uses of Funds

The sources and uses of funds collected and expended by IA A of 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 IA A of 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 | 1,406,428.66 |
| Investment Earnings | 46,861.64 |
| **Total** | **$1,453,290.30** |
| **Uses** | |
| Interest Payments | ($961,500.00) |
| Principal Payments | (245,000.00) |
| Authorized Facilities | 0.00 |
| Administrative Expenses | (39,950.00) |
| **Total** | **($1,246,450.00)** |

# 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.

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

A. Transportation Improvements.
B. Park Improvements.
C. Fire Station Improvements.
D. Library Improvements.
E. Water/Sewer Improvements.
F. City Approved Construction Plans and Drawings for Camino Del Sur paid for by Owner.
G. Non – FBA Streets and Arterials to Support School Facilities.

The City Improvements shall also include the attribute costs of right of way acquisition, grading and site preparation, slope and erosion control, sanitary sewers, storm drainage, water distribution facilities, traffic signals, street lighting, street paving, curb, gutter, sidewalk, median landscaping, dry utilities, engineering, design, planning, materials testing, coordination, construction staking and construction, construction management and supervision together with the expenses related to the issuance and sale of any debt as defined in Section 53317(d) of the Act including, but not limited to, underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the School District allocated to the City Improvements, CFD No. 16 and bond trustee or fiscal agent related to

the Improvement Area in CFD No. 16 and any such debt and all other incidental expenses.

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

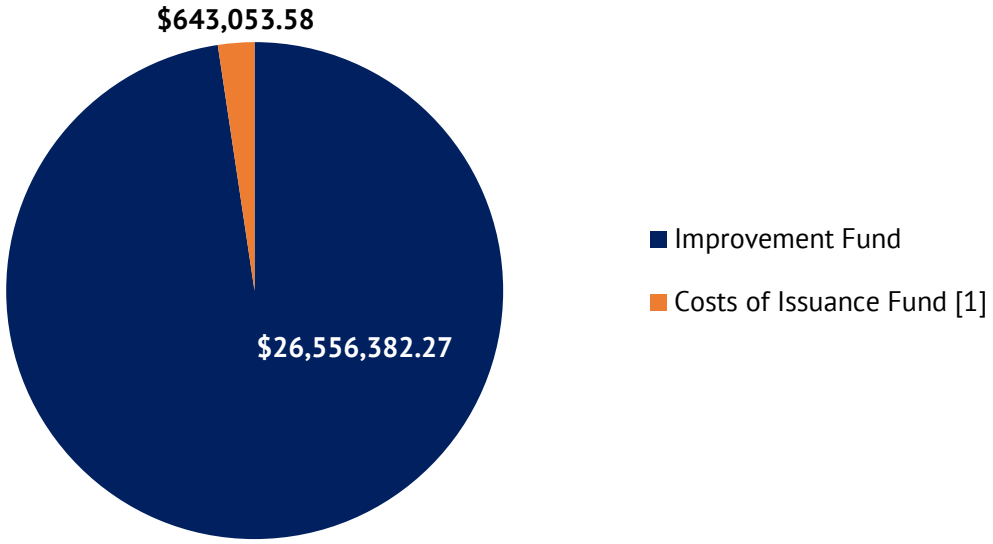
The City Improvements listed are representative of the types of improvements that are to be owned, operated, and maintained by the City of San Diego and to be financed by IA A of CFD No. 16. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the City of San Diego. Addition, deletion, or modification of descriptions of City Improvements may be made consistent with the requirements of the City subject to the approval by the Board of Education of the School District, IA A of CFD No. 16, and the Act.

## B. 2020 Special Tax Bonds

### 1. Bond Proceeds

In accordance with the Bond Indenture by and between IA A of CFD No. 16 and the Fiscal Agent, the proceeds of the Bonds were deposited in the amount $25,415,000, plus $1,784,435.85 in Net Original Issue Premium, into the funds and accounts shown in the graph below.

**2020 Bond Proceeds**




[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 $401,611.08.

### 2. Construction Funds and Accounts

All construction funds generated from the issuance of the Bonds for Authorized Facilities have been expended on the Authorized Facilities of IA A of CFD No. 16. For information on the expenditures of these accounts, please refer to prior years' Reports.

## C. Special Taxes

IA A of 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 below presents a detailed accounting of the Special Taxes collected and expended by IA A of 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** | | **$1,486,701.55** |
| Accruals | | $1,450,164.18 |
| Special Tax Deposits | $1,406,428.66 | |
| Investment Earnings | 43,735.52 | |
| Expenditures | | ($1,249,164.80) |
| Transfer to the Administrative Expense Fund | ($42,664.80) | |
| Transfer to the Interest Account | (961,500.00) | |
| Transfer to the Principal Account | (245,000.00) | |
| **Balance as of June 30, 2026** | | **$1,687,700.93** |

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

**IA A of CFD No. 16 Custodial Account**

| | | |
|---|---|---|
| **Balance as of July 1, 2025** | | **$817,927.77** |
| Accruals | | $29,827.20 |
| Investment Earnings | $29,827.20 | |
| Expenditures | | $0.00 |
| **Balance as of June 30, 2026** | | **$847,754.97** |

# V. Special Tax Requirement

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

## A. Special Tax Requirement

The Annual Special Taxes of IA A 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 IA A of CFD No. 16. The table below shows the calculation of the Special Tax Requirement for Fiscal Year 2026/2027.

**Special Tax Requirement for IA A of CFD No. 16**

| | | |
|---|---|---|
| **Fiscal Year 2025/2026 Remaining Sources** | | **$1,687,833.37** |
| Balance of Special Tax Fund | $1,687,700.93 | |
| Balance of Interest Fund | 132.44 | |
| Balance of Principal Fund | 0.00 | |
| Anticipated Special Taxes | 0.00 | |
| **Fiscal Year 2025/2026 Remaining Obligations** | | **($1,687,833.37)** |
| September 1, 2026 Interest Payment | ($478,300.00) | |
| September 1, 2026 Principal Payment | (275,000.00) | |
| Direct Construction of Authorized Facilities | (934,533.37) | |
| **Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)** | | **$0.00** |
| **Fiscal Year 2026/2027 Obligations** | | **($1,430,250.58)** |
| Administrative Expense Budget | ($43,518.10) | |
| Anticipated Special Tax Delinquencies [1] | (11,191.98) | |
| March 1, 2027 Interest Payment | (472,800.00) | |
| September 1, 2027 Interest Payment | (472,800.00) | |
| September 1, 2027 Principal Payment | (315,000.00) | |
| Direct Construction of Authorized Facilities | (114,940.50) | |
| **Fiscal Year 2026/2027 Special Tax Requirement** | | **$1,430,250.58** |

[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 | $29,475.40 |
| Consultant/Trustee Expenses | 9,000.00 |
| County Tax Collection Fees | 42.70 |
| Contingency for Legal | 5,000.00 |
| **Total Expenses** | **$43,518.10** |

# VI. Special Tax Classification

Each Fiscal Year, parcels within IA A of 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 IA A of 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 IA A of CFD No. 16. According to the County Assessor, all property zoned for residential development within IA A of CFD No. 16 has been built and completed. As of the date of this Report, three (3) Units have prepaid their Special Tax obligation and are no longer considered taxable property and are no longer subject to the Special Tax. The table below summarizes the Special Tax classification for the Units within IA A of CFD No. 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 | 174 |
| **Total** | | **427** |

# 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, IA A of 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 IA A of 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 | Assigned Annual Special Tax Rate | Total Assigned Annual Special Taxes |
|---|---|---|---|---|---|
| Detached Unit | 1 | < 2,500 Sq. Ft. | 0 Units | $3,877.38 per Unit | $0.00 |
| Detached Unit | 2 | 2,500 Sq. Ft. to 2,750 Sq. Ft. | 5 Units | $4,088.80 per Unit | 20,444.00 |
| Detached Unit | 3 | 2,751 Sq. Ft. to 3,000 Sq. Ft. | 51 Units | $4,300.22 per Unit | 219,311.22 |
| Detached Unit | 4 | 3,001 Sq. Ft. to 3,250 Sq. Ft. | 47 Units | $4,457.66 per Unit | 209,510.02 |
| Detached Unit | 5 | 3,251 Sq. Ft. to 3,500 Sq. Ft. | 10 Units | $4,549.68 per Unit | 45,496.80 |
| Detached Unit | 6 | 3,501 Sq. Ft. to 3,750 Sq. Ft. | 9 Units | $4,821.22 per Unit | 43,390.98 |
| Detached Unit | 7 | 3,751 Sq. Ft. to 4,000 Sq. Ft. | 29 Units | $4,913.24 per Unit | 142,483.96 |
| Detached Unit | 8 | > 4,000 Sq. Ft. | 17 Units | $5,005.24 per Unit | 85,089.08 |
| Attached Unit | 9 | < 1,250 Sq. Ft. | 0 Units | $1,773.56 per Unit | 0.00 |
| Attached Unit | 10 | 1,250 Sq. Ft. to 1,450 Sq. Ft. | 56 Units | $2,003.20 per Unit | 112,179.20 |
| Attached Unit | 11 | 1,451 Sq. Ft. to 1,650 Sq. Ft. | 0 Units | $2,232.80 per Unit | 0.00 |
| Attached Unit | 12 | 1,651 Sq. Ft. to 1,850 Sq. Ft. | 16 Units | $2,462.44 per Unit | 39,399.04 |
| Attached Unit | 13 | 1,851 Sq. Ft. to 2,050 Sq. Ft. | 75 Units | $2,689.40 per Unit | 201,705.00 |
| Attached Unit | 14 | > 2,050 Sq. Ft. | 112 Units | $2,778.94 per Unit | 311,241.28 |
| ***Developed Property*** | | | ***427 Units*** | ***NA*** | ***$1,430,250.58*** |
| ***Undeveloped Property*** | | | ***0.00 Acres*** | ***$0.00 per Acre*** | ***$0.00*** |
| **Total** | | | **427 Units** | | **$1,430,250.58** |

https://calschools.sharepoint.com/cfs/unregulated/poway unified/developer revenue/cfd admin/cfd no. 16 ia a/fy 2026-27/poway usd_cfd 16 ia a_fy2026-27_specialtaxreport_d1.docx

# Exhibit A

## Rate and Method of Apportionment

# RATE AND METHOD OF APPORTIONMENT FOR
# IMPROVEMENT AREA A OF
# 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 Improvement Area A ("IA A") 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 IA A 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 IA A of 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.

**"Actual Costs"** shall have the meaning given such term in the Mitigation Agreement.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of IA A 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 IA A of CFD No. 16, and reasonable costs otherwise incurred in order to carry out the authorized purposes of IA A of CFD No. 16 including a proportionate amount of School District general administrative overhead related thereto.

**"Approved Property"** means all Assessor's Parcels of Taxable Property that (i) are associated with a Lot in a Final Map that was recorded prior to the January 1 preceding the Fiscal Year in which the Special Tax is being levied and (ii) have not been issued a Building Permit prior to the May 1 preceding the Fiscal Year in which the Special Tax is being levied.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of IA A 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 D.

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

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

**"Board"** means the Board of Education of Poway Unified School District, or its designee, in certain cases acting as the Legislative Body of IA A 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 one or more Units issued by the City, or another public agency in the event the City no longer issues said permits for the construction of Units within IA A of CFD No. 16. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation or commercial/industrial use.

**"Building Square Footage"** or **"BSF"** means the square footage of assessable internal living space of a Unit, exclusive of any carports, walkways, garages, overhangs, patios, enclosed patios, detached accessory 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 for such Unit.

**"City"** means the City of San Diego.

**"City Improvements"** shall have the meaning given such term in the Mitigation Agreement.

**"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.

**"Homeowner"** means any owner of a completed Unit constructed and sold within IA A of CFD No. 16.

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

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

**" Special Tax Requirement"** means the amount required in any Fiscal Year to pay: (i) the debt service or the periodic costs on all outstanding Bonds, (ii) Administrative Expenses of IA A of CFD No. 16, (iii) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, and (iv) any amount required to establish or replenish any reserve funds (or accounts thereof) established in association with the Bonds, less (v) any amount(s) available to pay debt service or other periodic costs on the Bonds pursuant to any applicable bond indenture, fiscal agent agreement, trust agreement, or equivalent agreement or document. In arriving at the Special Tax Requirement the Board shall take into account the reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

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

**"Mitigation Agreement"** shall mean that Third Supplement to Subarea I Black Mountain Ranch Phase II School Impact Mitigation Agreement made and entered into as of _____, 2014 by and between the School District and Standard Pacific Corporation.

**"Net Taxable Acreage"** means the total Acreage of all Taxable Property expected to exist in IA A of CFD No. 16 after all Final Maps are recorded.

**"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 IA A of 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.

**"Proportionately"** means that the ratio of the actual Special Tax levy to the applicable Assigned Annual Special Tax is equal for all applicable Assessor's Parcels. In the case of Developed Property subject to apportionment of the Special Tax under Step Four of Section F, "Proportionately" shall mean that the quotient of (i) the Special Tax less the Assigned Annual Special Tax divided by (ii) the Backup Annual Special Tax less the Assigned Annual Special Tax is equal for all applicable Assessor's Parcels.

**"Provisional Undeveloped Property"** means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to Section K, but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section K, as applicable.

**"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.

**"Special Tax"** means any of the special taxes authorized to be levied by IA A of 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 IA A of CFD No. 16 shall be classified as Taxable Property or Exempt Property taking into consideration the Minimum Taxable Acreage as set forth in Section K. Furthermore, each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property and 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 |
|---|---|---|
| 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 |

**TABLE 1 (CONTINUED)**

**SPECIAL TAX CLASSIFICATION FOR DEVELOPED PROPERTY**

| Tax Classification | Unit Type | Building Square Footage |
|---|---|---|
| 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 |

## SECTION C
## MAXIMUM SPECIAL TAXES

**1. Developed Property**

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property for any Fiscal Year shall be the amount determined by the greater of (a) the application of the Assigned Annual Special Tax or (b) the application of the Backup Annual Special Tax for a given Final Map.

**2. Approved Property, Undeveloped Property, and Provisional Undeveloped Property**

The Maximum Special Tax for each Assessor's Parcel classified as Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

## SECTION D
## ASSIGNED ANNUAL SPECIAL TAXES

**1. Developed Property**

The Assigned Annual Special Tax in Fiscal Year 2014/2015 for each Assessor's Parcel of Developed Property shall be the amount determined by reference to Table 2 subject to increases as described below.

**TABLE 2**

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

| Tax Classification | Unit Type | Building Square Footage | Assigned Annual Special Tax |
|---|---|---|---|
| 1 | Detached Unit | < 2,500 | $3,057.29 per Unit |
| 2 | Detached Unit | 2,500 – 2,750 | $3,224.00 per Unit |
| 3 | Detached Unit | 2,751 – 3,000 | $3,390.70 per Unit |
| 4 | Detached Unit | 3,001 – 3,250 | $3,514.85 per Unit |
| 5 | Detached Unit | 3,251 – 3,500 | $3,587.40 per Unit |
| 6 | Detached Unit | 3,501 – 3,750 | $3,801.50 per Unit |
| 7 | Detached Unit | 3,751 – 4,000 | $3,874.06 per Unit |
| 8 | Detached Unit | > 4,000 | $3,946.61 per Unit |
| 9 | Attached Unit | < 1,250 | $1,398.45 per Unit |
| 10 | Attached Unit | 1,250 – 1,450 | $1,579.51 per Unit |
| 11 | Attached Unit | 1,451 – 1,650 | $1,760.56 per Unit |
| 12 | Attached Unit | 1,651 – 1,850 | $1,941.62 per Unit |
| 13 | Attached Unit | 1,851 – 2,050 | $2,120.58 per Unit |
| 14 | Attached Unit | > 2,050 | $2,191.19 per Unit |

Each July 1, commencing July 1, 2015, the Assigned Annual Special Tax Assessor's Parcel of Developed Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**2. Approved Property, Undeveloped Property, and Provisional Undeveloped Property**

The Assigned Annual Special Tax rate in Fiscal Year 2014/2015 for an Assessor's Parcel classified as Approved Property, Undeveloped Property, or Provisional Undeveloped Property shall be $35,447.34per acre of Acreage.

Each July 1, commencing July 1, 2015, the Assigned Annual Special Tax per acre of Acreage for each Assessor's Parcel of Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

## SECTION E
## BACKUP ANNUAL SPECIAL TAXES

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Map in Fiscal Year 2015/2016 or such later Fiscal Year in which such Final Map is created shall be the rate per Lot calculated according to the following formula:

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

The terms above have the following meanings:

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

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

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

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified area in the Final Map prior to the change or modification in the current Fiscal Year.

2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified area in the Final Map, as reasonably determined by the Board.

3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified area of the Final Map. Each July 1, commencing the July 1 first following the change or modification to be Final Map the amount determined by this Section

shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

## SECTION F
## METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing Fiscal Year 2014/2015, and for each subsequent Fiscal Year, the Board shall levy Special Taxes as follows:

**Step One:** The Special Tax shall be levied on each Assessor's Parcel of Developed Property at the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

**Step Two:** If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Approved Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

**Step Three:** If additional moneys are needed to satisfy the Special Tax Requirement after the second step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

**Step Four:** If additional moneys are needed to satisfy the Special Tax Requirement after the third step has been completed, the Special Tax on each Assessor's Parcel of Developed Property, whose Maximum Special Tax is the Backup Annual Special Tax, shall be increased Proportionately from the Assigned Annual Special Tax up to 100% of the Backup Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

**Step Five:** If additional moneys are needed to satisfy the Special Tax Requirement after the fourth step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property up to 100% of the Assigned Annual Special Tax applicable to each such Assessor's Parcel as needed to satisfy the Special Tax Requirement.

## SECTION G
## PREPAYMENT OF SPECIAL TAXES

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

An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide IA A of CFD No. 16 with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Board shall reasonably determine the Prepayment Amount of such Assessor's Parcel and shall notify such owner of such Prepayment Amount. 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 IA A of CFD No. 16, without notice to the owners of property within IA A of CFD No. 16 for a period of time, not to exceed sixty (60) days, prior to the scheduled issuance of Bonds by IA A of CFD No. 16 to assist in the efficient preparation of the required bond market disclosure. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

**1. Prior to the Issuance of Bonds**

Prior to the issuance of Bonds, the Prepayment Amount shall be determined by reference to Table 3, subject to increase as described below.

**TABLE 3**

**PREPAYMENT AMOUNT**
**PRIOR TO THE ISSUANCE OF BONDS**
**FISCAL YEAR 2014/2015**

| Tax Classification | Unit Type | Building Square Footage | Prepayment Amount |
|---|---|---|---|
| 1 | Detached Unit | < 2,500 | $38,200.61 per Unit |
| 2 | Detached Unit | 2,500 – 2,750 | $40,283.64 per Unit |
| 3 | Detached Unit | 2,751 – 3,000 | $42,366.54 per Unit |
| 4 | Detached Unit | 3,001 – 3,250 | $43,917.79 per Unit |
| 5 | Detached Unit | 3,251 – 3,500 | $44,824.30 per Unit |
| 6 | Detached Unit | 3,501 – 3,750 | $47,499.46 per Unit |
| 7 | Detached Unit | 3,751 – 4,000 | $48,406.09 per Unit |
| 8 | Detached Unit | > 4,000 | $49,312.60 per Unit |
| 9 | Attached Unit | < 1,250 | $17,472.90 per Unit |
| 10 | Attached Unit | 1,250 – 1,450 | $19,735.86 per Unit |
| 11 | Attached Unit | 1,451 – 1,650 | $21,998.07 per Unit |
| 12 | Attached Unit | 1,651 – 1,850 | $24,260.40 per Unit |
| 13 | Attached Unit | 1,851 – 2,050 | $26,496.49 per Unit |
| 14 | Attached Unit | > 2,050 | $27,378.76 per Unit |

Each July 1, commencing July 1, 2015, the Prepayment Amount for each Assessor's Parcel of Developed Property prior to the issuance of Bonds shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

**2. Subsequent to the Issuance of Bonds**

Subsequent to the issuance of Bonds the Prepayment Amount shall be calculated according to the following formula:

$$P = PVT – RFC + PAF$$

The terms above have the following meanings:

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

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

With respect to any Assessor's Parcel that is prepaid, the Board shall indicate in the records of IA A of CFD No. 16 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.

## SECTION H
## PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

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

**1. Partial Prepayment Times and Conditions**

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

Final Map.

**2. Partial Prepayment Amount**

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

$$PP = P_G \times F$$

The terms above have the following meanings:

PP = the Partial Prepayment Amount
$P_G$ = the Prepayment Amount calculated according to Section G
F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Special Tax obligation

**3. Partial Prepayment Procedures and Limitations**

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of IA A of CFD No. 16 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 Annual Special Tax and the Backup Annual Special Tax if applicable for the Assessor's Parcel has been reduced by an amount equal to the percentage which was partially prepaid.

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

## SECTION I
## ANNUAL SPECIAL TAX REMAINDER

In any Fiscal Year prior to the issuance of Bonds which the Special Taxes collected from Developed Property, pursuant to Step 1 of Section F, exceeds the Special Tax Requirement such amount shall be used to pay Actual Costs of City Improvements. After the issuance of Bonds, the School District may use such amounts for acquisition, construction or financing of school facilities in accordance with the Act, IA A of 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, (v) Assessor's Parcels developed or expected to be developed exclusively for non-residential use, including any use directly servicing any non-residential property, such as parking, as reasonably determined by the Board, and (vi) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than the Minimum Taxable Acreage listed in Table 4 below. Notwithstanding the above, the Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the sum of all Taxable Property to less than the Minimum Taxable Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the Minimum Taxable Acreage will be classified as Provisioning Undeveloped Property, and will continue to be subject to Special Taxes accordingly.

## TABLE 4

## MINIMUM TAXABLE ACREAGE

| Taxable Acres |
|---|
| 31.03 Acres |

## SECTION L
## APPEALS

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. In order to be considered sufficient, any notice of appeal must: (i) specifically identify the property by address and Assessor's Parcel Number; (ii) state the amount in dispute and whether it is the whole amount or only a portion of the Special Tax; (iii) state all grounds on which the property owner is disputing the amount or application of the Special Tax, including a reasonably detailed explanation as to why the amount or application of such Special Tax is incorrect; (iv) include all documentation, if any, in support of the claim; and (v) be verified under penalty of perjury by the person who paid the Special Tax or his or her guardian, executor or administrator. A representative(s) of IA A 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 IA A of 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.

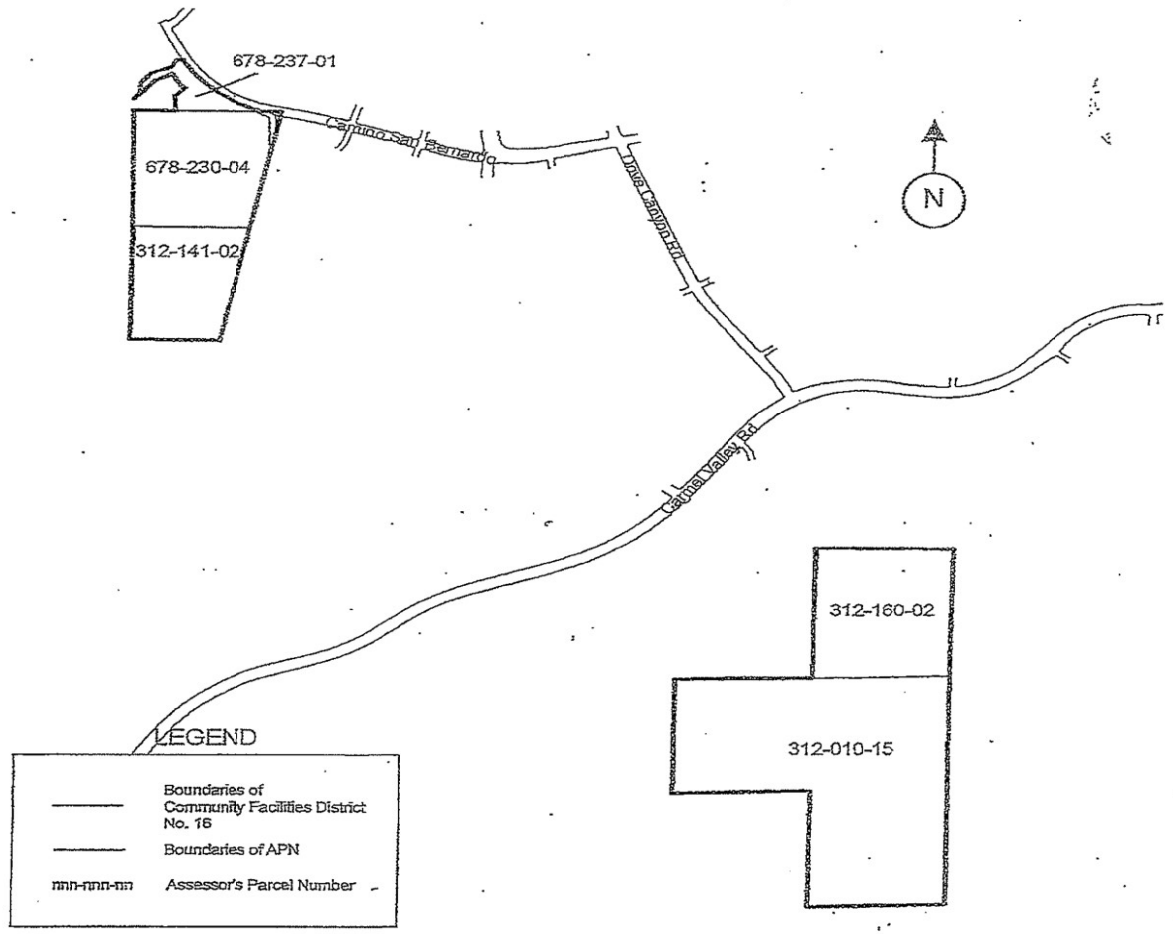
# Exhibit B

## 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.

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 16th day of September, 2014 by its Resolution No. 03-2015.

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. 2014-041314 in the office of the County Recorder of San Diego County, State of California.
Fee: $10

, 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.

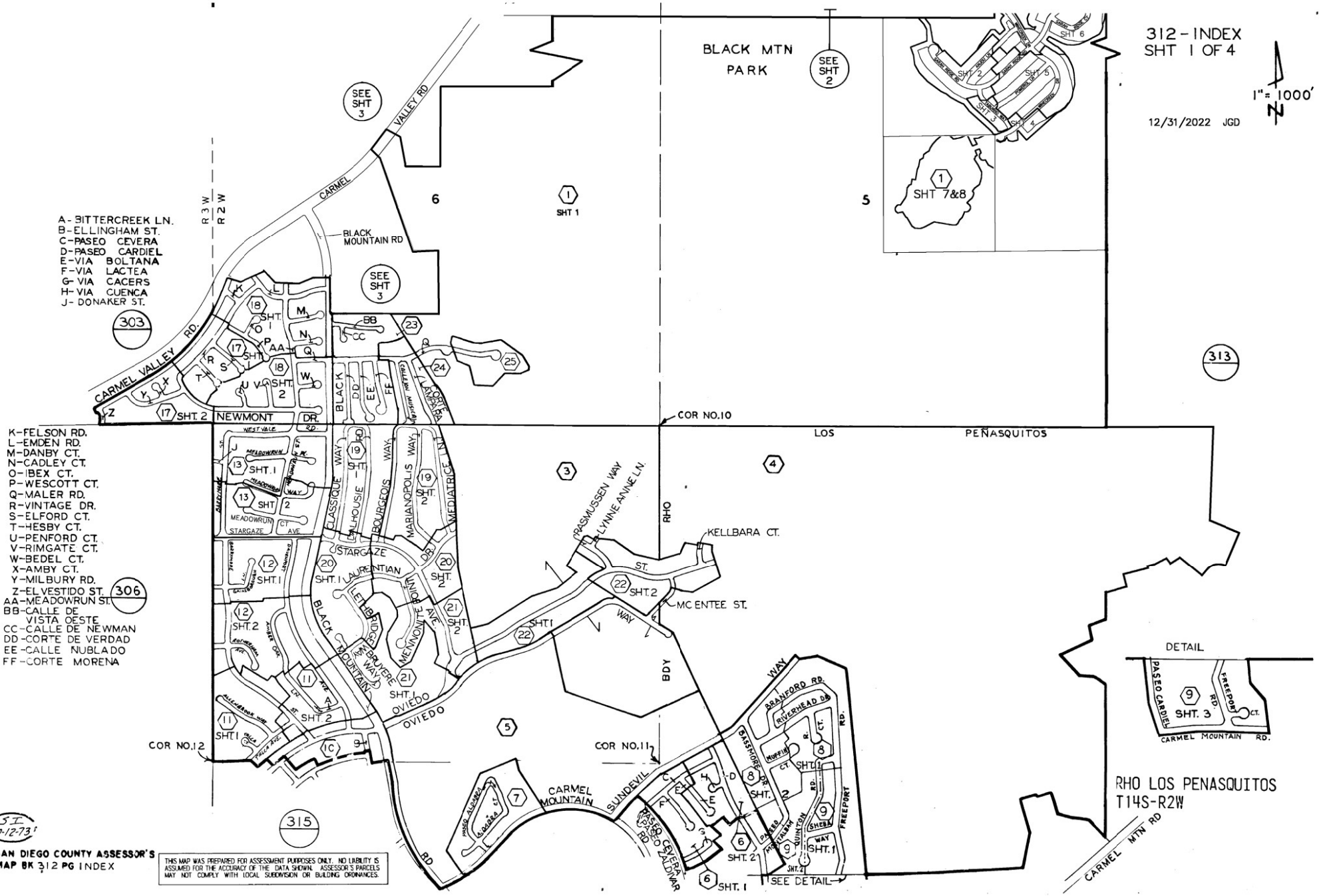
SHEET 1 OF 1

# Exhibit C

## Assessor's Parcel Maps

08

TAC# 10041




5I
10-12-73

SAN DIEGO COUNTY ASSESSOR'S
MAP BK 312 PG INDEX

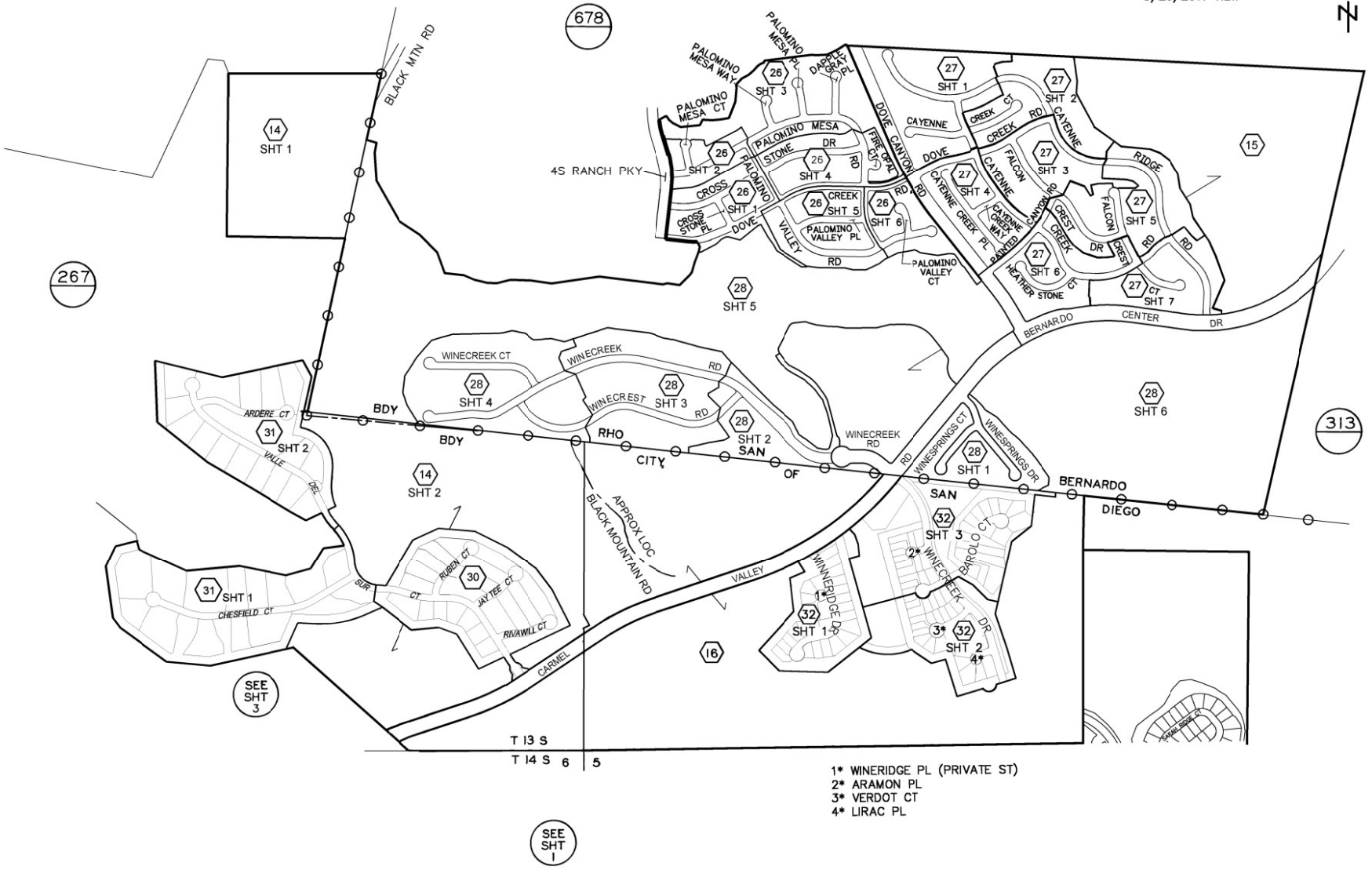
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

08

312–INDEX
SHT 2 OF 4

8/28/2017 RLW

1"=800'



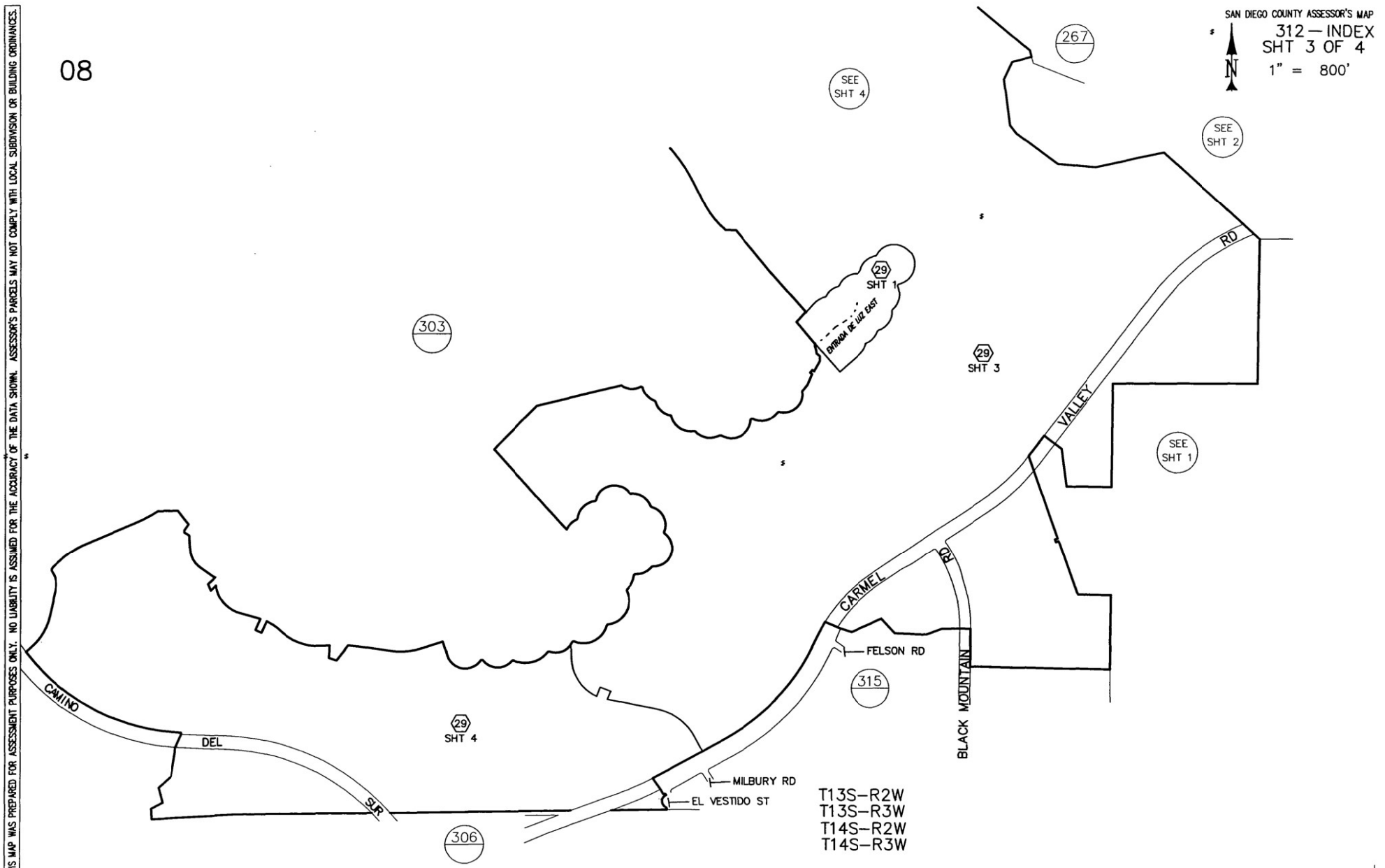

1* WINERIDGE PL (PRIVATE ST)
2* ARAMON PL
3* VERDOT CT
4* LIRAC PL

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



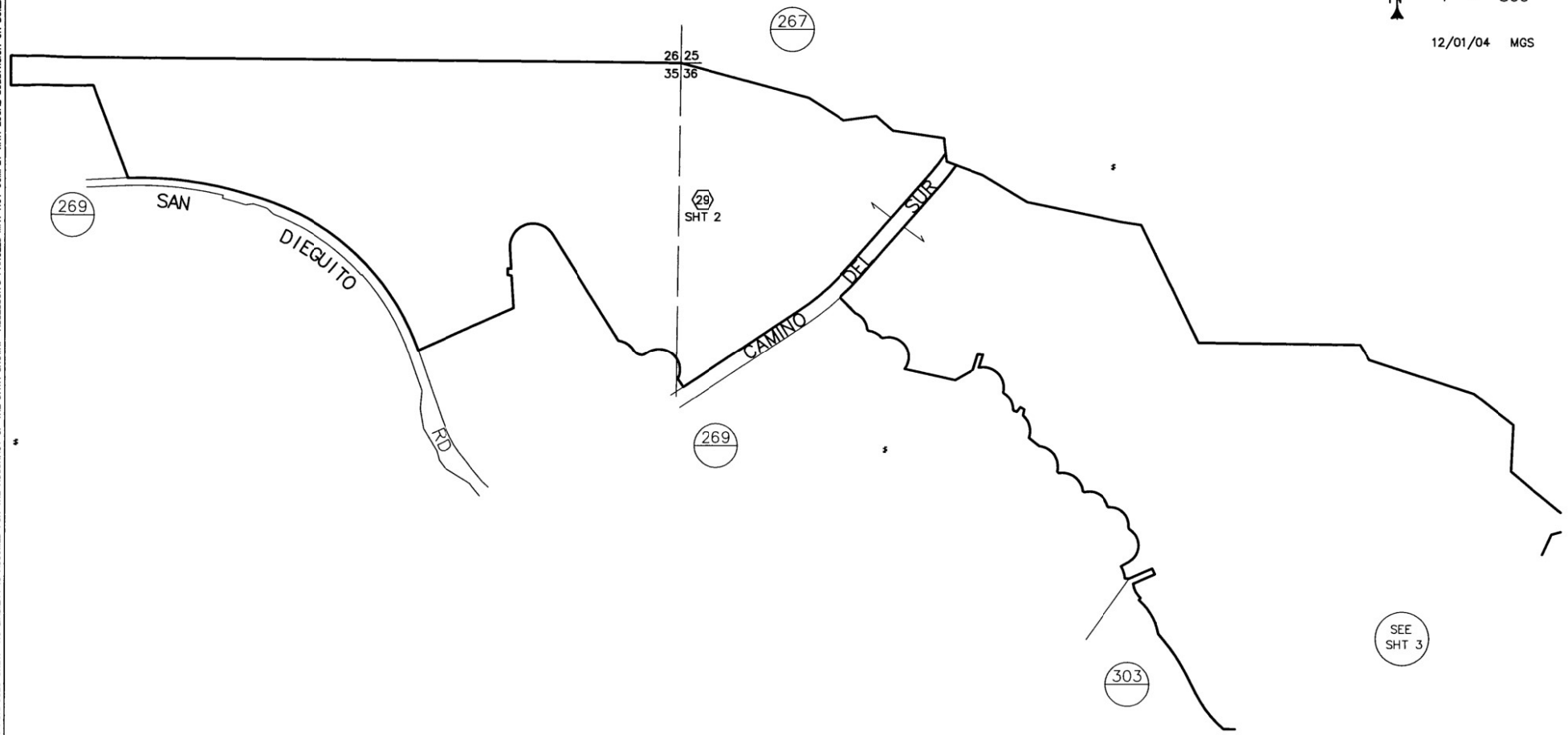

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

04/21/2004 11:51:36 AM

08

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

12/01/04 MGS




T13S – R2W
T13S – R3W

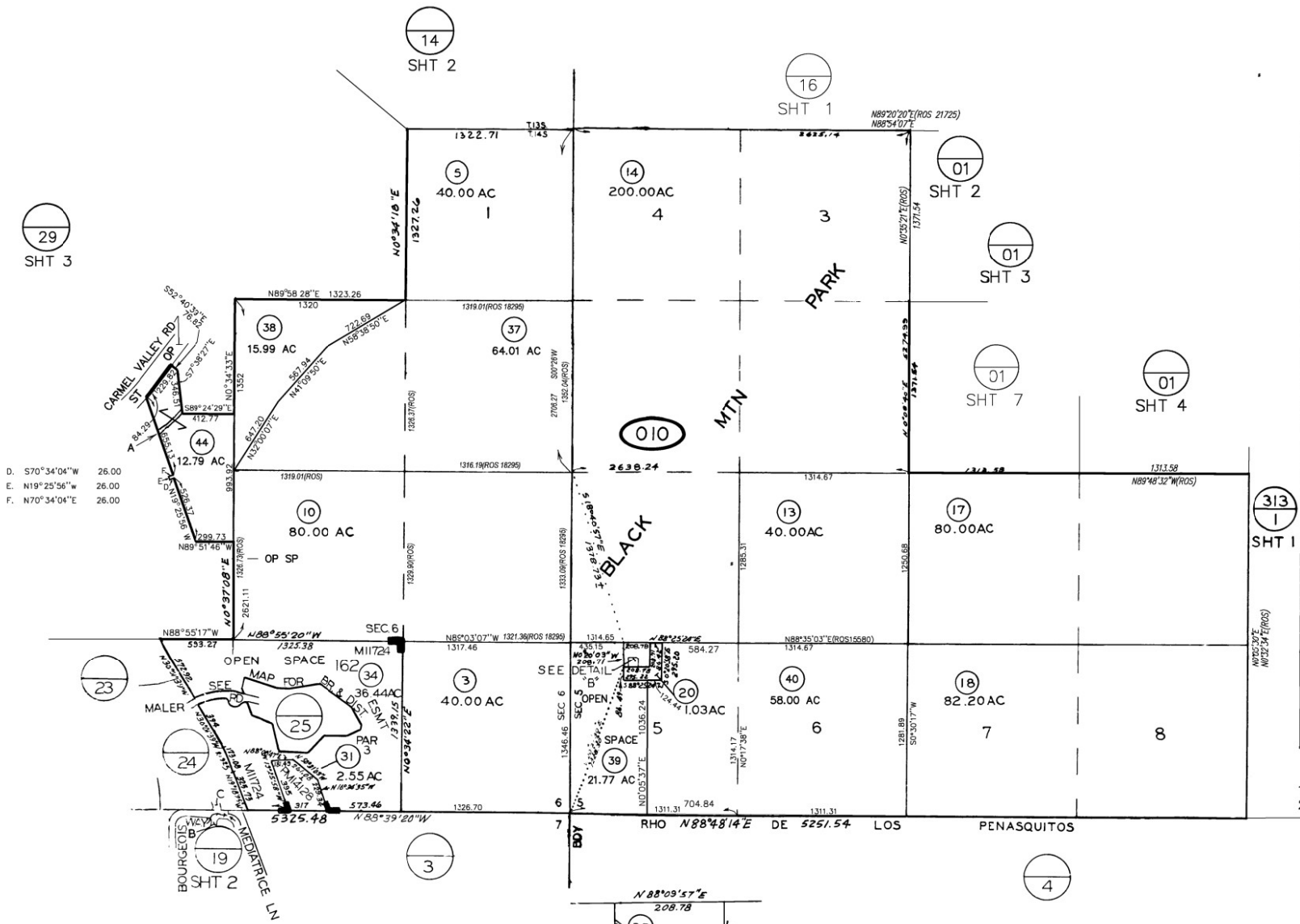
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

12/01/2004 11:24:19 AM

08

312-12

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 |

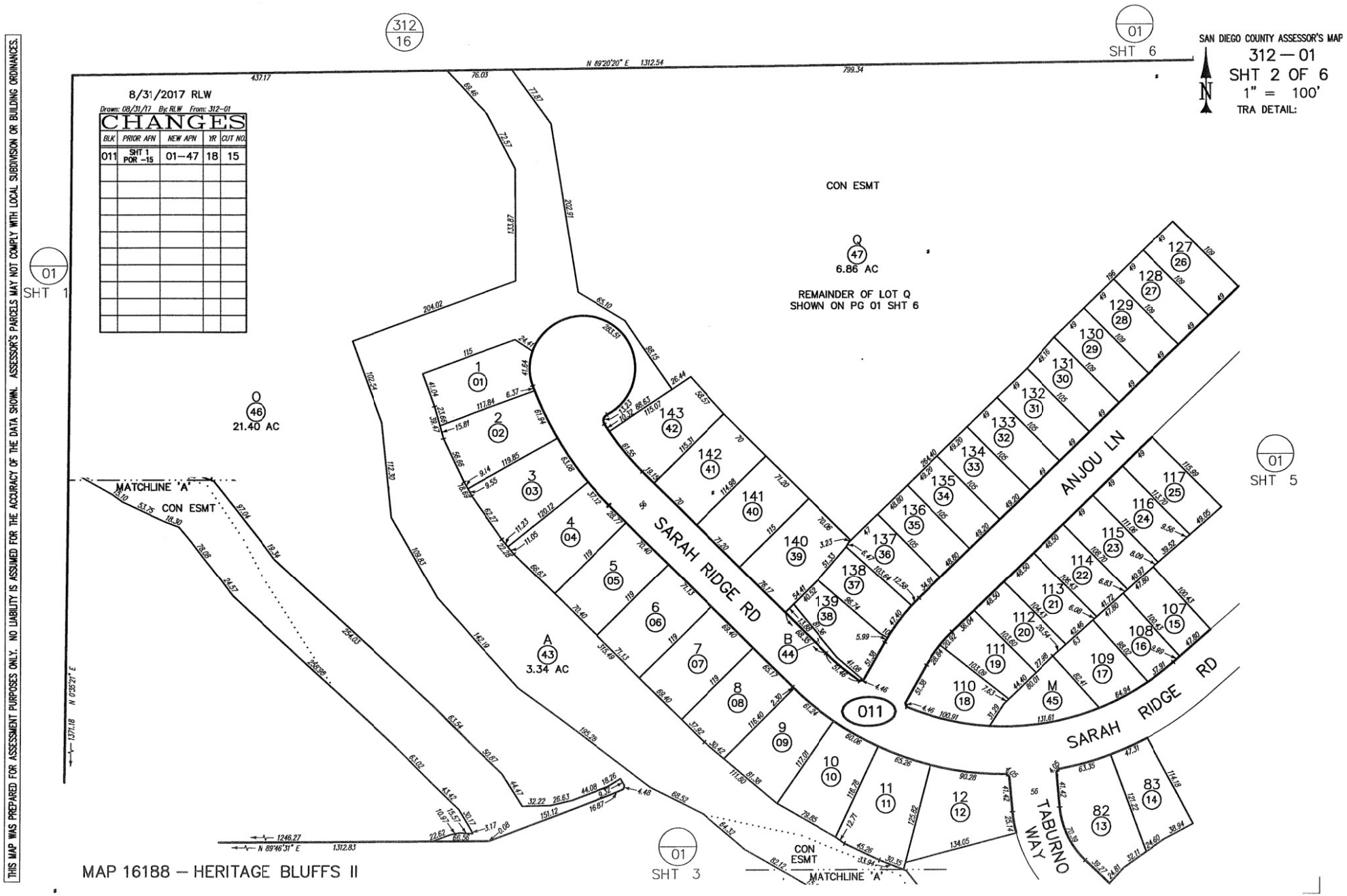
1* PAR 2 SBE MAP 279-37-54
2* CONSERVATION EASEMENT

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

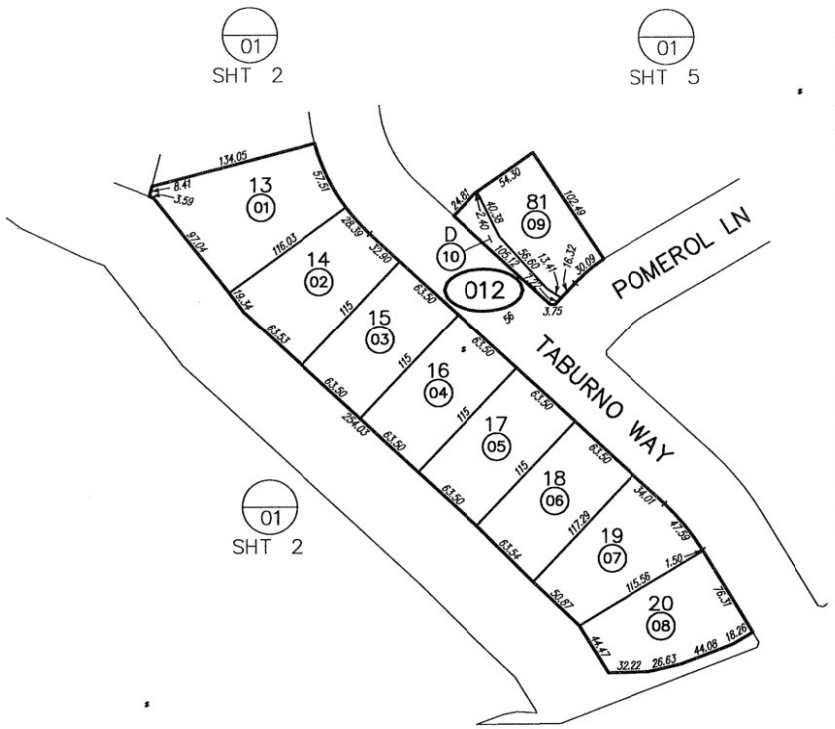
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

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:

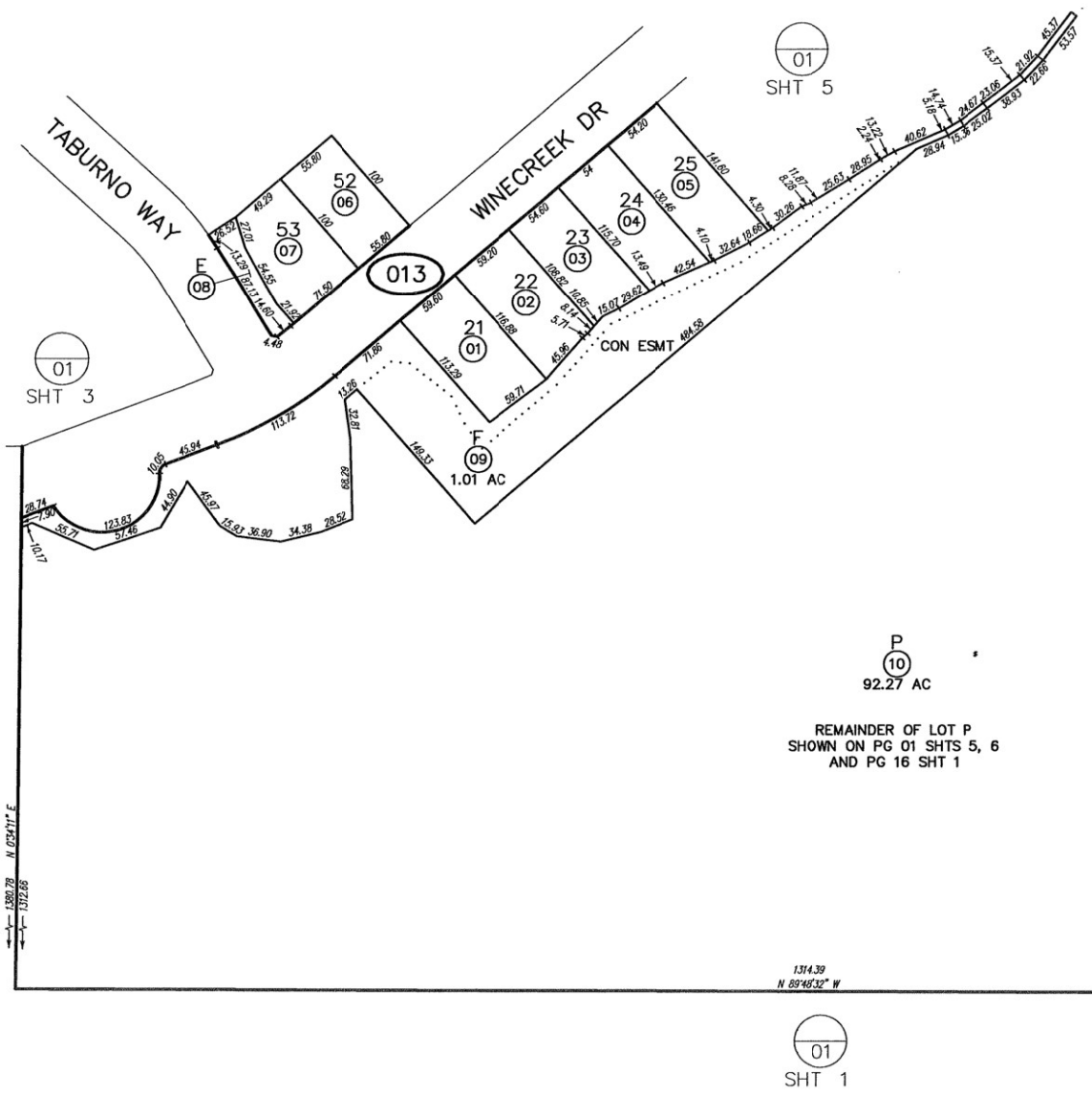
8/31/2017 RLW

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

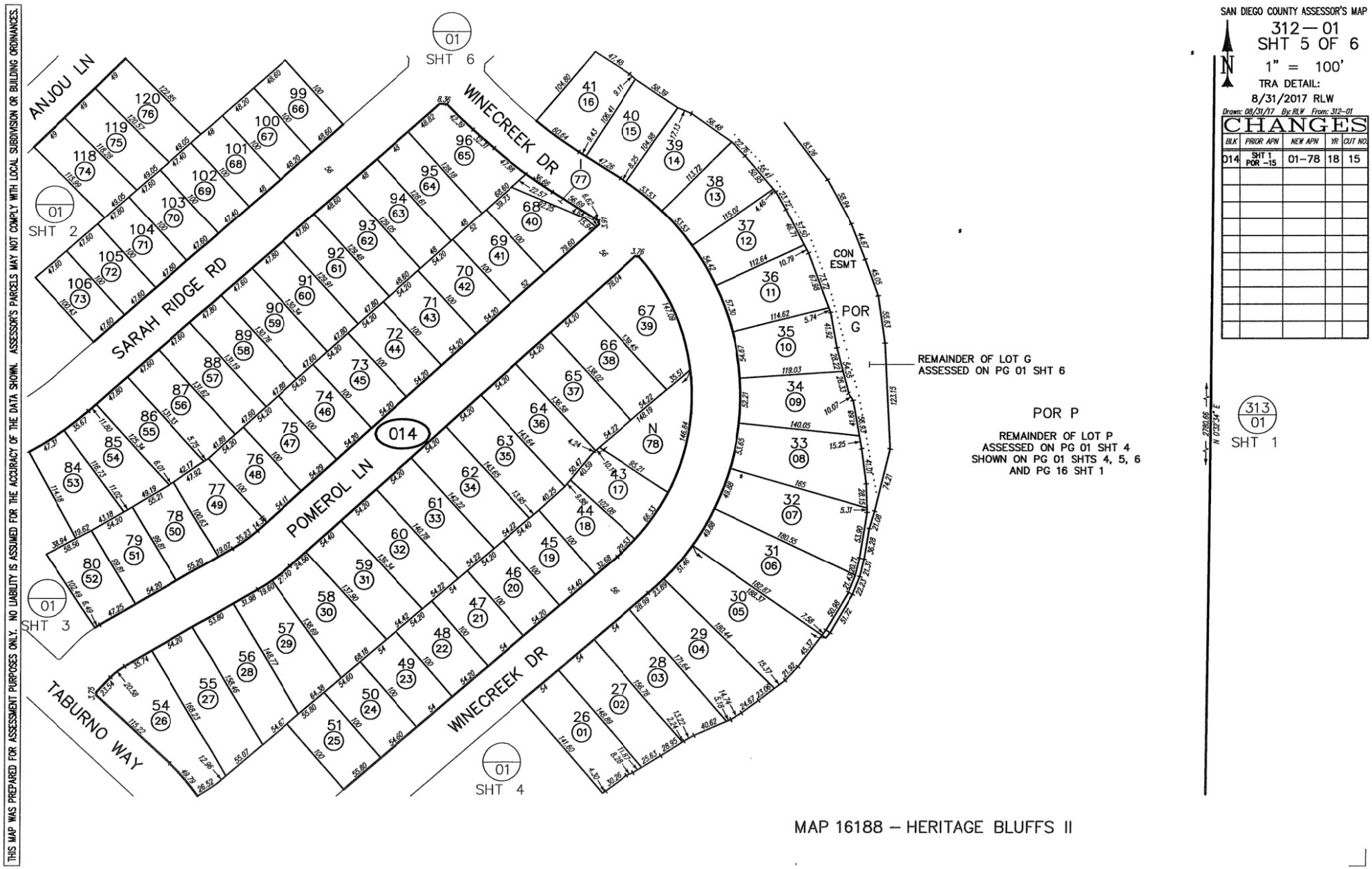
Drawn: 08/31/17 By: RLW From: 312-01

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

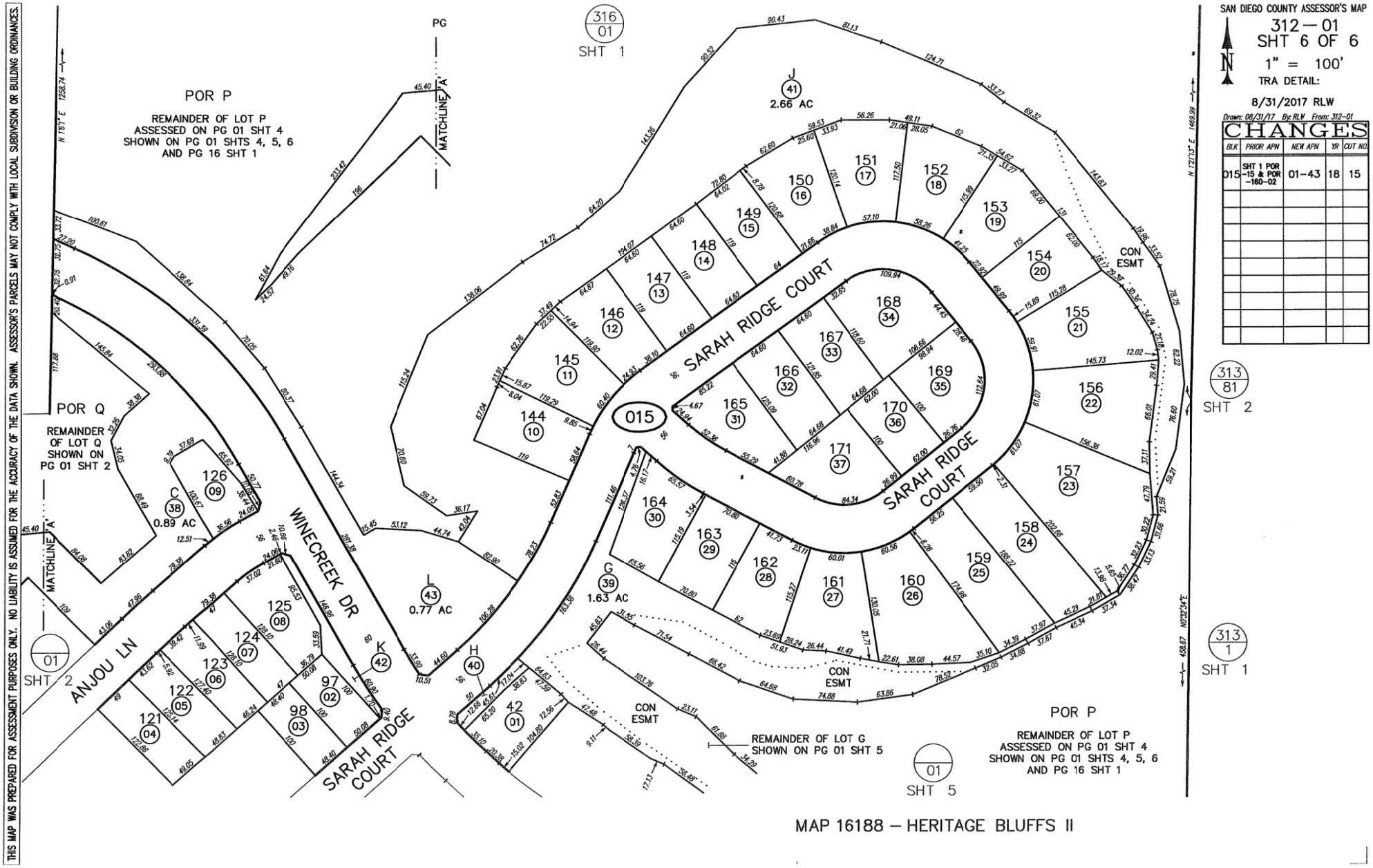
Drawn: 08/31/17 By: RLW From: 312-01

CHANGES

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

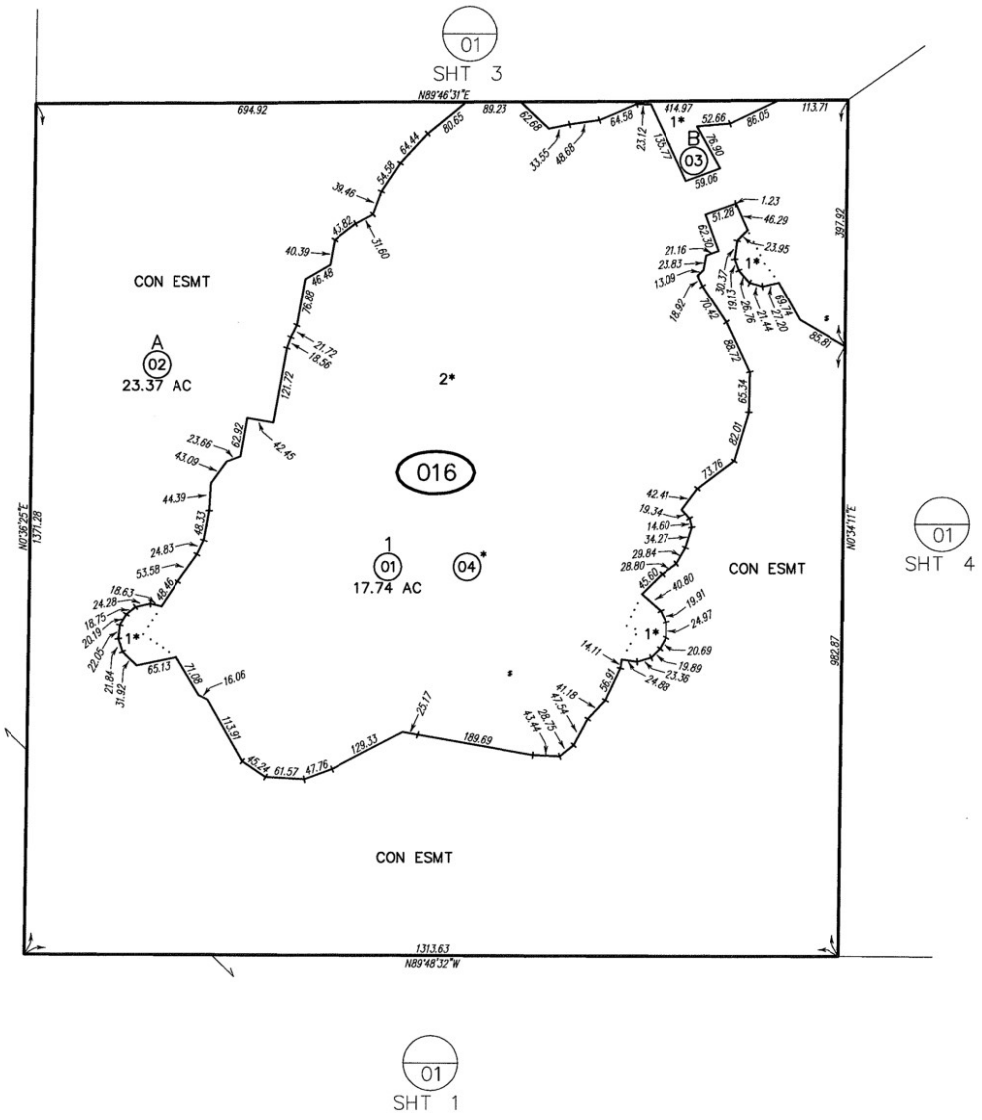
MAP 16188 — HERITAGE BLUFFS II

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

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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

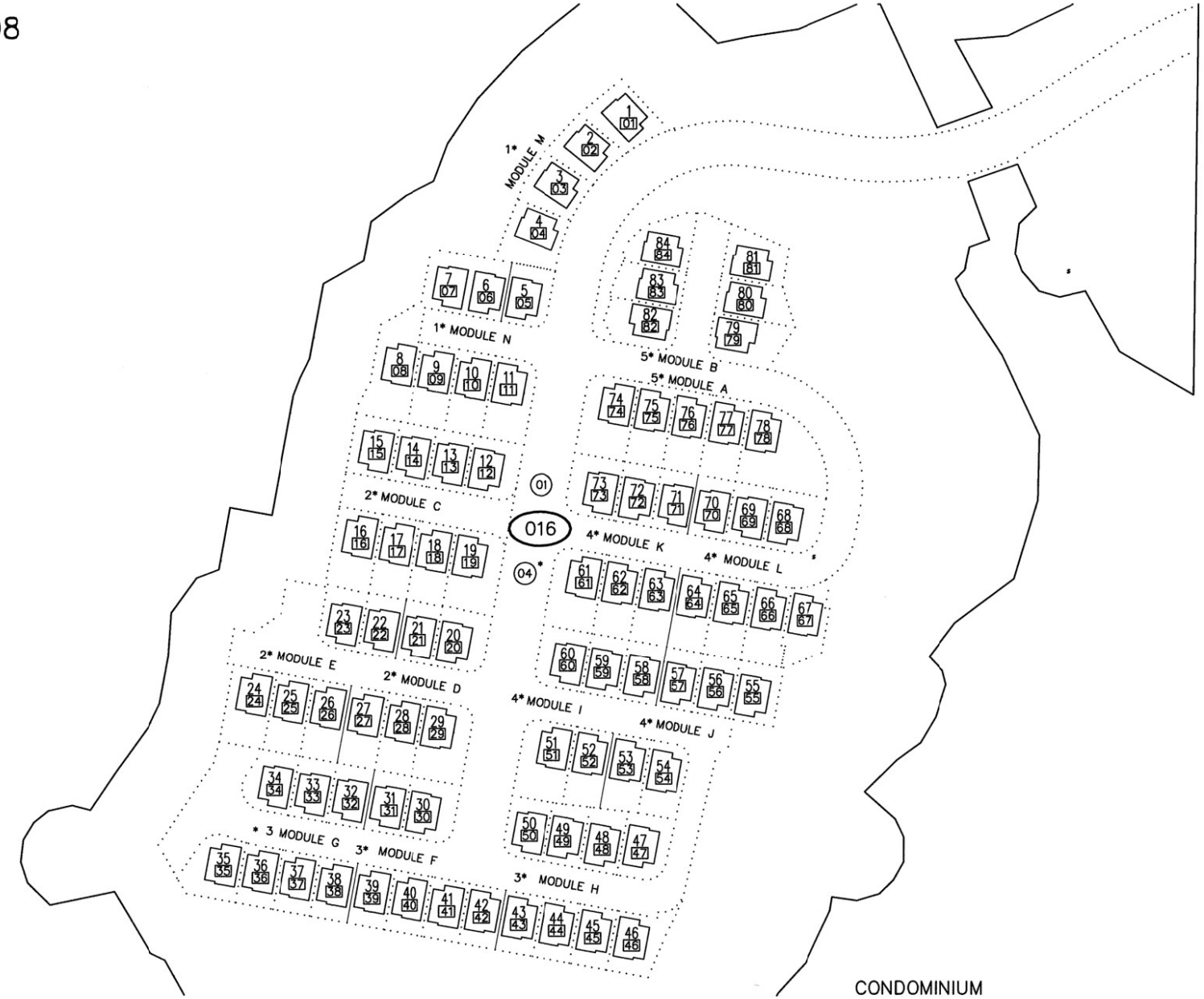
CHANGES

| 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]

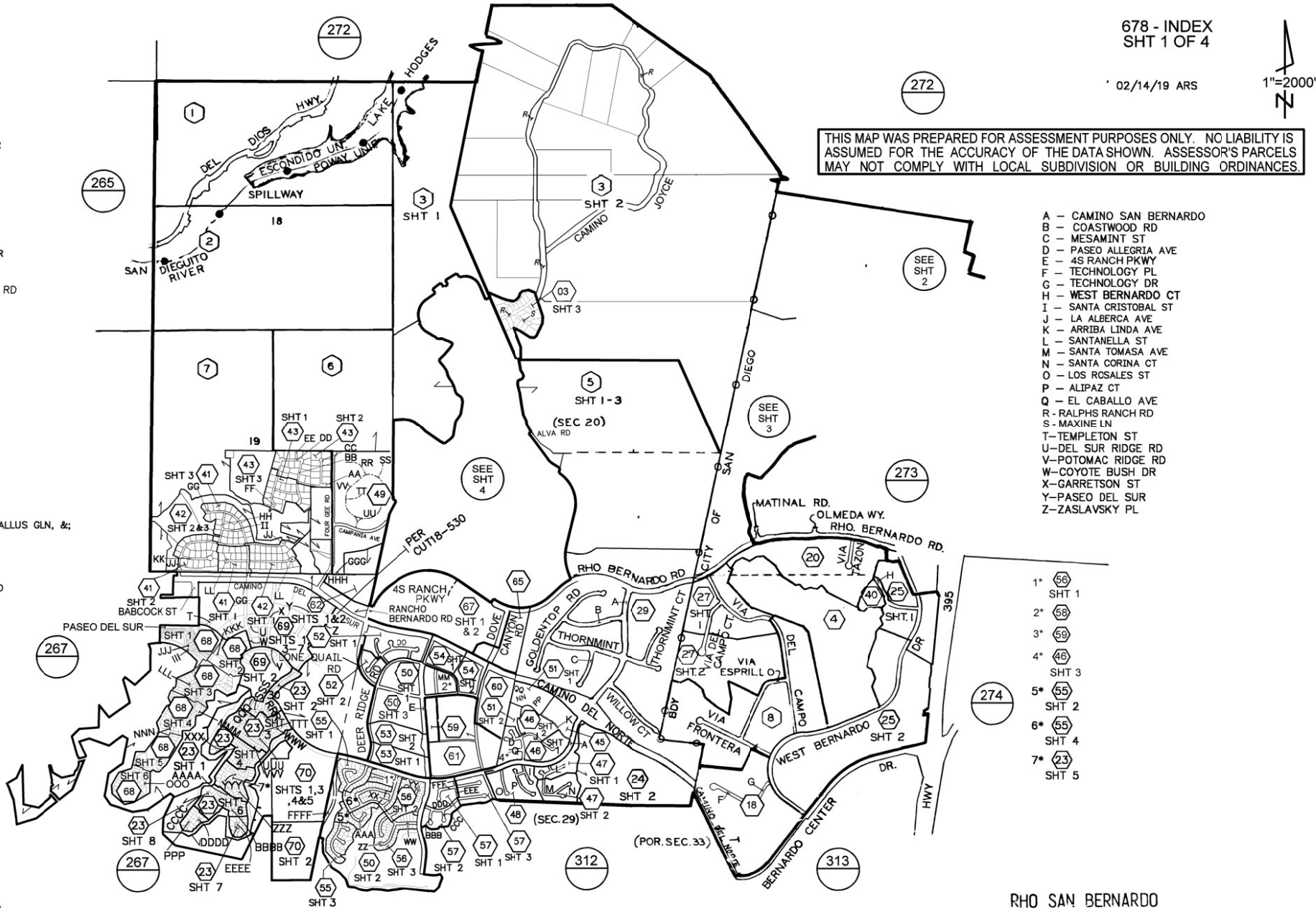
3* MODULES F,G&H
DOC 2022–0043800
DOC 2022–0211761
ASSESSMENT PAR NO
312–016–01 SUB ID [30] – [50]

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]

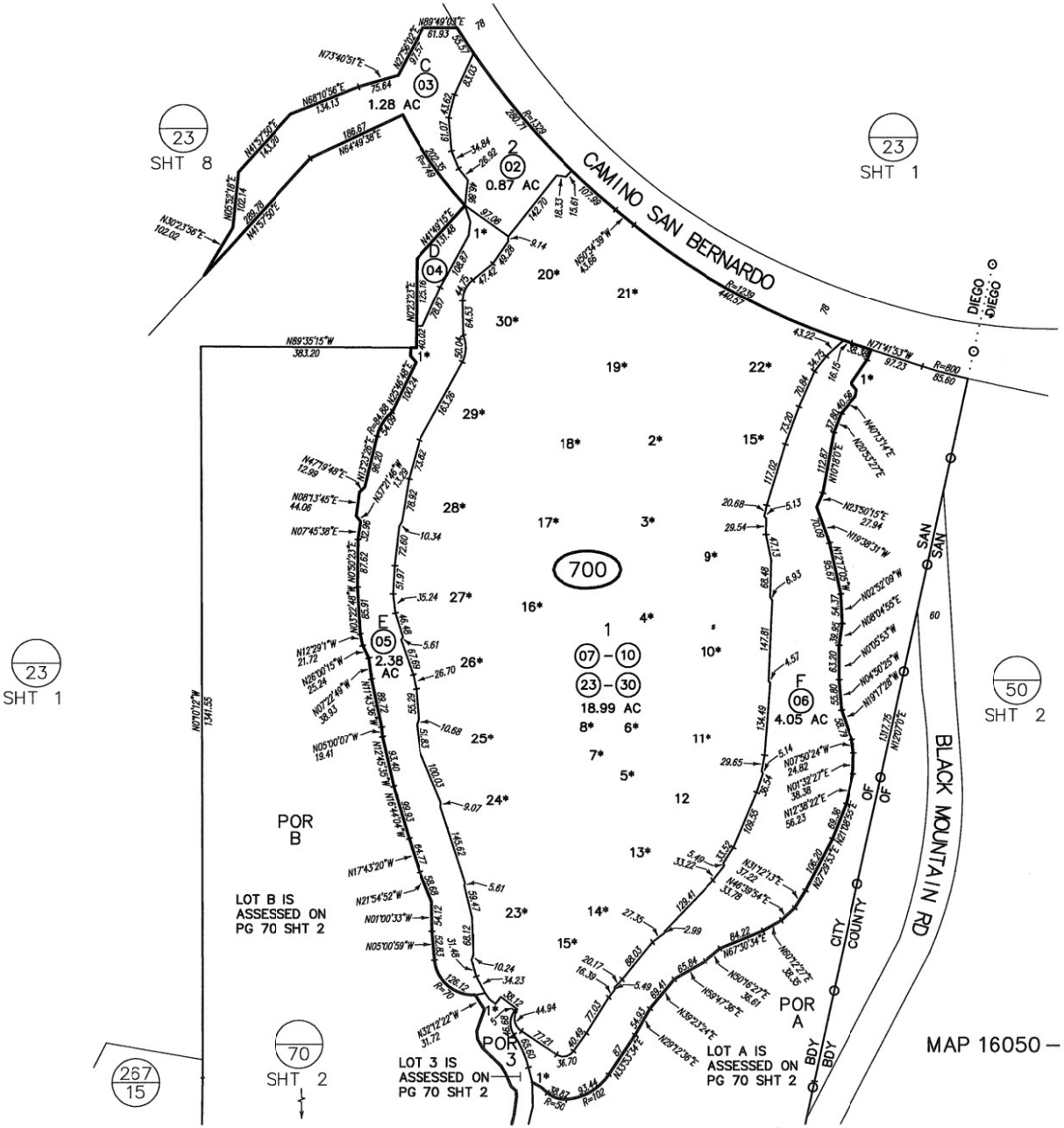
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08


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

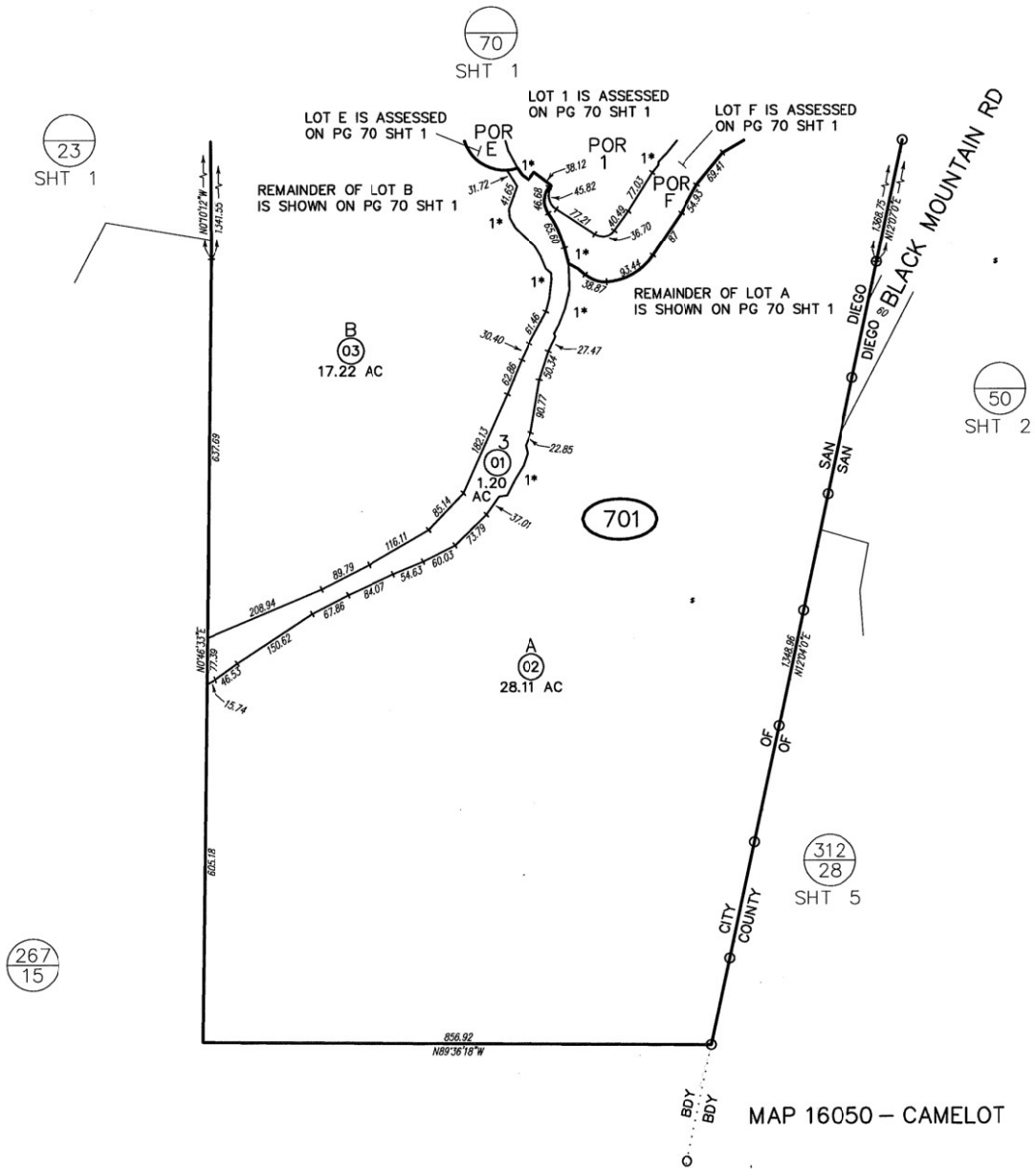
16* PHASE 8 DOC16–0429423 (SEE SHT 3)
17* PHASE 9 DOC16–0429425 (SEE SHT 3)
18* PHASE 10 DOC16–0429427 (SEE SHT 3)
19* PHASE 11 (PEND) DOC16–0429429
20* PHASE 12 (PEND) DOC16–0429431
21* PHASE 13 (PEND) DOC16–0429433
22* PHASE 14 (PEND) DOC16–0429435

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

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




MAP 16050 – CAMELOT

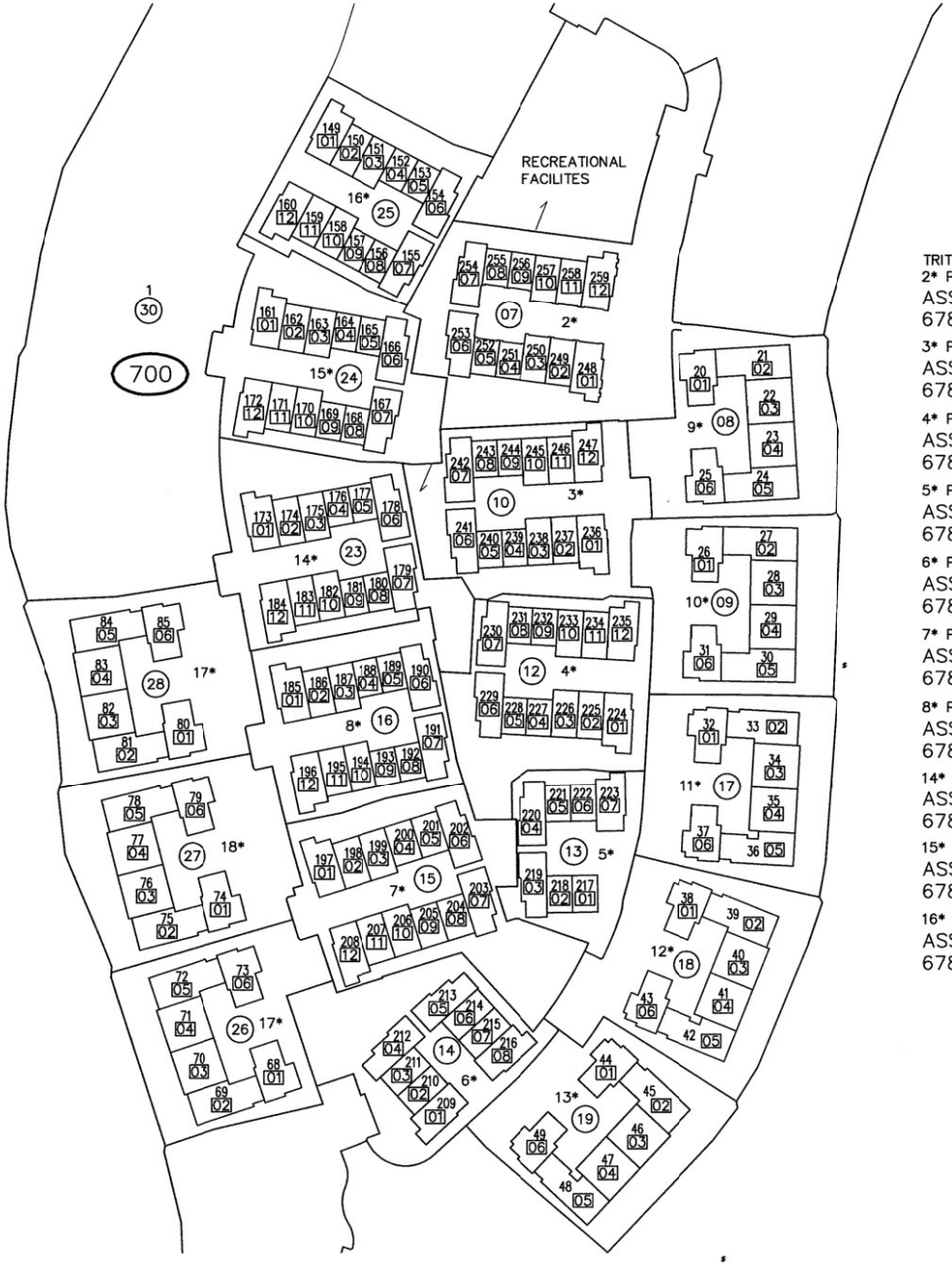
SAN DIEGO COUNTY ASSESSOR'S MAP
678 – 70
SHT 2 OF 2
1" = 200'
312-141
678-237
Drawn: 12/28/15 By: MGC From: 678-230

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]

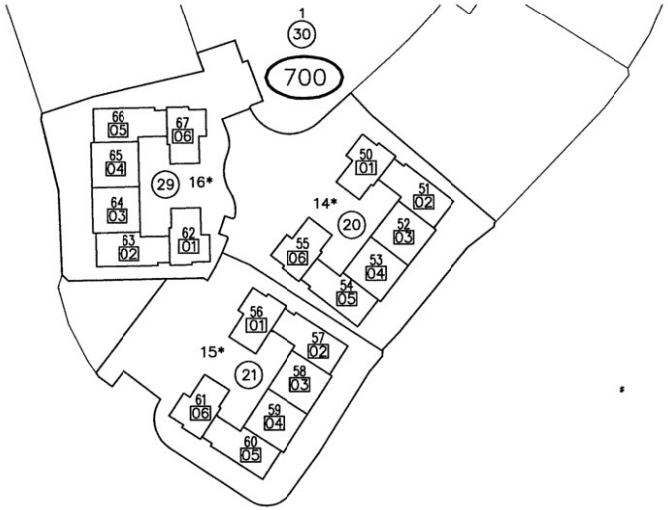
CONDOMINIUM

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08

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
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
# Improvement Area A of Community Facilities District No. 16
# Series 2020 Special Tax Bonds
# Debt Service Schedule

| Period Ending | Series 2020 Special Tax Bonds | | Annual Debt Service Payment |
|---|---|---|---|
| | Principal | Interest | |
| 9/1/2026 | $275,000.00 | $956,600.00 | $1,231,600.00 |
| 9/1/2027 | 315,000.00 | 945,600.00 | 1,260,600.00 |
| 9/1/2028 | 350,000.00 | 933,000.00 | 1,283,000.00 |
| 9/1/2029 | 390,000.00 | 919,000.00 | 1,309,000.00 |
| 9/1/2030 | 430,000.00 | 903,400.00 | 1,333,400.00 |
| 9/1/2031 | 475,000.00 | 886,200.00 | 1,361,200.00 |
| 9/1/2032 | 525,000.00 | 862,450.00 | 1,387,450.00 |
| 9/1/2033 | 580,000.00 | 836,200.00 | 1,416,200.00 |
| 9/1/2034 | 635,000.00 | 813,000.00 | 1,448,000.00 |
| 9/1/2035 | 685,000.00 | 787,600.00 | 1,472,600.00 |
| 9/1/2036 | 745,000.00 | 760,200.00 | 1,505,200.00 |
| 9/1/2037 | 805,000.00 | 730,400.00 | 1,535,400.00 |
| 9/1/2038 | 865,000.00 | 698,200.00 | 1,563,200.00 |
| 9/1/2039 | 935,000.00 | 663,600.00 | 1,598,600.00 |
| 9/1/2040 | 1,000,000.00 | 626,200.00 | 1,626,200.00 |
| 9/1/2041 | 1,075,000.00 | 586,200.00 | 1,661,200.00 |
| 9/1/2042 | 1,150,000.00 | 543,200.00 | 1,693,200.00 |
| 9/1/2043 | 1,230,000.00 | 497,200.00 | 1,727,200.00 |
| 9/1/2044 | 1,315,000.00 | 448,000.00 | 1,763,000.00 |
| 9/1/2045 | 1,400,000.00 | 395,400.00 | 1,795,400.00 |
| 9/1/2046 | 1,495,000.00 | 339,400.00 | 1,834,400.00 |
| 9/1/2047 | 1,590,000.00 | 279,600.00 | 1,869,600.00 |
| 9/1/2048 | 1,690,000.00 | 216,000.00 | 1,906,000.00 |
| 9/1/2049 | 1,800,000.00 | 148,400.00 | 1,948,400.00 |
| 9/1/2050 | 1,910,000.00 | 76,400.00 | 1,986,400.00 |
| **Total** | **$23,665,000.00** | **$15,851,450.00** | **$39,516,450.00** |

# Exhibit E

## Delinquent Annual Special Tax Report

# Fixed Charge Special Assessment Delinquency Report

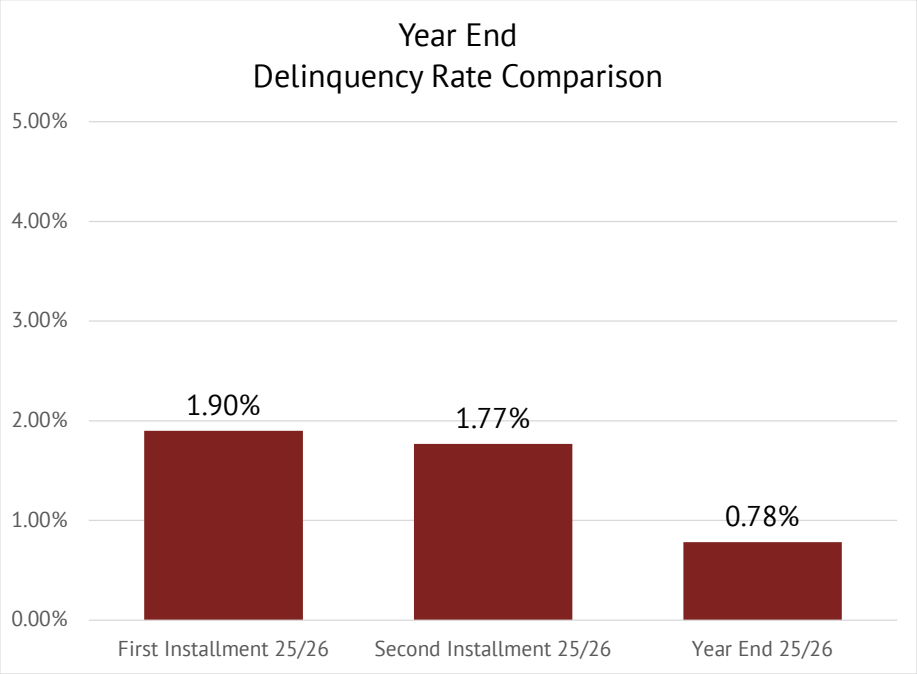
## Year End Report for Fiscal Year 2025/2026

## Improvement Area A of Poway Unified School District Community Facilities District No. 16

## Summary

### Year End

| | |
|---|---|
| Total Taxes Due June 30, 2026 | **$1,402,207.04** |
| Amount Paid | **$1,391,234.51** |
| Amount Remaining to be Collected | **$10,972.53** |
| 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

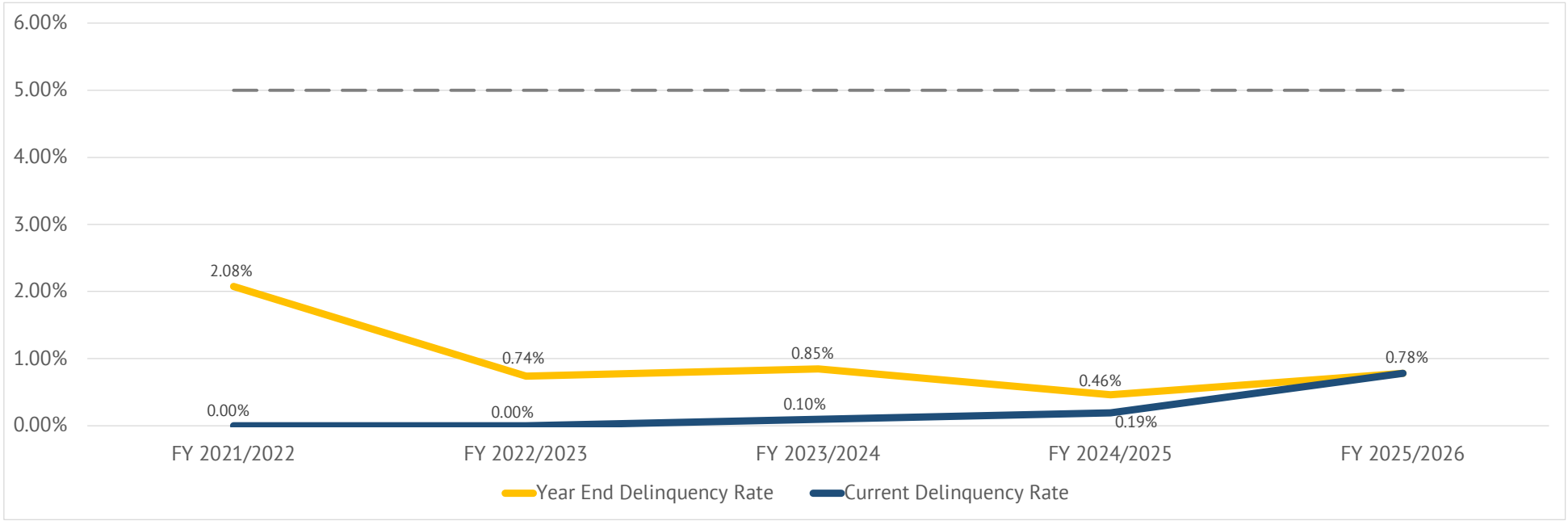
## Improvement Area A of Poway Unified School District Community Facilities District No. 16

### 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 | $1,295,415.00 | N/A | $1,268,510.00 | $26,905.00 | 2.08% | $0.00 | 0.00% |
| 2022/2023 | 1,321,322.82 | 5 | 1,311,537.84 | 9,784.98 | 0.74% | 0.00 | 0.00% |
| 2023/2024 | 1,347,758.54 | 5 | 1,336,315.00 | 11,443.54 | 0.85% | 1,309.33 | 0.10% |
| 2024/2025 | 1,374,712.52 | 3 | 1,368,339.14 | 6,373.38 | 0.46% | 2,671.04 | 0.19% |
| 2025/2026 | 1,402,207.04 | 6 | 1,391,234.51 | 10,972.53 | 0.78% | 10,972.53 | 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 Improvement Area A**

**Subfund: 7150936A - Special Tax Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $107,480.49 | $6,666,221.81 | $1,096,842.50 | ($6,383,843.25) | $0.00 | $1,486,701.55 | | | BEGINNING BALANCE |
| 07-01-2025 | $4,800.78 | | | | | $1,491,502.33 | | Interest | Interest Earnings |
| 07-21-2025 | | $6,946.66 | | | | $1,498,448.99 | | Deposit | Special Tax Deposit |
| 08-01-2025 | $5,018.16 | | | | | $1,503,467.15 | | Interest | Interest Earnings |
| 09-02-2025 | $5,050.19 | | | | | $1,508,517.34 | | Interest | Interest Earnings |
| 09-02-2025 | | | | ($245,000.00) | | $1,263,517.34 | | Transfer Out | Transfer To 7150936C Principal Account |
| 09-02-2025 | | | | ($483,200.00) | | $780,317.34 | | Transfer Out | Transfer To 7150936B Interest Account |
| 10-01-2025 | $2,574.43 | | | | | $782,891.77 | | Interest | Interest Earnings |
| 10-08-2025 | | ($42.70) | | | | $782,849.07 | | Deposit | Return of funds to County of San Diego due to overpayment of tax apportionment |
| 11-03-2025 | $2,506.76 | | | | | $785,355.83 | | Interest | Interest Earnings |
| 11-19-2025 | | $134,716.06 | | | | $920,071.89 | | Deposit | Special Tax Deposit |
| 12-01-2025 | $2,486.96 | | | | | $922,558.85 | | Interest | Interest Earnings |
| 12-16-2025 | | $206,119.56 | | | | $1,128,678.41 | | Deposit | Special Tax Deposit |
| 01-02-2026 | $3,017.32 | | | | | $1,131,695.73 | | Interest | Interest Earnings |
| 01-12-2026 | | | | ($42,664.80) | | $1,089,030.93 | | Transfer Out | Transfer To 7150936I Adminstrative Expense Fund |
| 01-21-2026 | | $416,358.23 | | | | $1,505,389.16 | | Deposit | Special Tax Deposit |
| 02-02-2026 | $3,553.24 | | | | | $1,508,942.40 | | Interest | Interest Earnings |
| 02-24-2026 | | $40,630.48 | | | | $1,549,572.88 | | Deposit | Special Tax Deposit |
| 02-27-2026 | | | | ($478,300.00) | | $1,071,272.88 | | Transfer Out | Transfer To 7150936B Interest Account |
| 03-02-2026 | $3,761.65 | | | | | $1,075,034.53 | | Interest | Interest Earnings |
| 03-18-2026 | | $18,336.57 | | | | $1,093,371.10 | | Deposit | Special Tax Deposit |
| 04-01-2026 | $3,022.21 | | | | | $1,096,393.31 | | Interest | Interest Earnings |
| 04-22-2026 | | $530,249.86 | | | | $1,626,643.17 | | Deposit | Special Tax Deposit |
| 05-01-2026 | $3,381.86 | | | | | $1,630,025.03 | | Interest | Interest Earnings |
| 05-13-2026 | | $41,948.60 | | | | $1,671,973.63 | | Deposit | Special Tax Deposit |
| 06-01-2026 | $4,561.96 | | | | | $1,676,535.59 | | Interest | Interest Earnings |
| 06-24-2026 | | $11,165.34 | | | | $1,687,700.93 | | Deposit | Special Tax Deposit |
| | $43,735.52 | $1,406,428.66 | $0.00 | ($1,249,164.80) | $0.00 | $200,999.38 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$151,216.01** | **$8,072,650.47** | **$1,096,842.50** | **($7,633,008.05)** | **$0.00** | **$1,687,700.93** | **Total for 7150936A - Special Tax Fund** | | |

**Subfund: 7150936B - Interest Account**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $899.71 | $0.00 | $4,677,744.41 | $0.00 | ($4,678,642.50) | $1.62 | | | BEGINNING BALANCE |
| 07-01-2025 | $0.01 | | | | | $1.63 | | Interest | Interest Earnings |
| 08-01-2025 | $0.01 | | | | | $1.64 | | Interest | Interest Earnings |
| 09-02-2025 | | | | | ($483,200.00) | ($483,198.36) | Cede & Company | Debt Service Interest | Debt Service Interest |
| 09-02-2025 | | | $483,200.00 | | | $1.64 | | Transfer In | Transfer From 7150936A Special Tax Fund |
| 09-02-2025 | $0.01 | | | | | $1.65 | | Interest | Interest Earnings |
| 10-01-2025 | $0.01 | | | | | $1.66 | | Interest | Interest Earnings |
| 11-03-2025 | $0.01 | | | | | $1.67 | | Interest | Interest Earnings |
| 02-27-2026 | | | $478,300.00 | | | $478,301.67 | | Transfer In | Transfer From 7150936A Special Tax Fund |
| 03-02-2026 | | | | | ($478,300.00) | $1.67 | Cede & Company | Debt Service Interest | Debt Service Interest |
| 03-02-2026 | $86.55 | | | | | $88.22 | | Interest | Interest Earnings |
| 04-01-2026 | $43.51 | | | | | $131.73 | | Interest | Interest Earnings |
| 05-01-2026 | $0.35 | | | | | $132.08 | | Interest | Interest Earnings |
| 06-01-2026 | $0.36 | | | | | $132.44 | | Interest | Interest Earnings |
| | $130.82 | $0.00 | $961,500.00 | $0.00 | ($961,500.00) | $130.82 | | | DATE RANGE BALANCE |

**Subfund: 7150936B - Interest Account**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| **Subfund Total** | **$1,030.53** | **$0.00** | **$5,639,244.41** | **$0.00** | **($5,640,142.50)** | **$132.44** | **Total for 7150936B - Interest Account** | | |

**Subfund: 7150936C - Principal Account**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $0.00 | $0.00 | $1,505,000.00 | $0.00 | ($1,505,000.00) | $0.00 | | | BEGINNING BALANCE |
| 09-02-2025 | | | | | ($245,000.00) | ($245,000.00) | Cede & Company | Debt Service Principal | Debt Service Principal |
| 09-02-2025 | | | $245,000.00 | | | $0.00 | | Transfer In | Transfer From 7150936A Special Tax Fund |
| | $0.00 | $0.00 | $245,000.00 | $0.00 | ($245,000.00) | $0.00 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$0.00** | **$0.00** | **$1,750,000.00** | **$0.00** | **($1,750,000.00)** | **$0.00** | **Total for 7150936C - Principal Account** | | |

**Subfund: 7150936E - Improvement Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $1,893.37 | $26,556,382.27 | $11,817.59 | $0.00 | ($26,570,093.23) | $0.00 | | | BEGINNING BALANCE |
| | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$1,893.37** | **$26,556,382.27** | **$11,817.59** | **$0.00** | **($26,570,093.23)** | **$0.00** | **Total for 7150936E - Improvement Fund** | | |

**Subfund: 7150936I - Administrative Expense Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $9,455.87 | $0.00 | $238,983.97 | $0.00 | ($176,726.52) | $71,713.32 | | | BEGINNING BALANCE |
| 07-01-2025 | $235.21 | | | | | $71,948.53 | | Interest | Interest Earnings |
| 07-17-2025 | | | | | ($1,000.00) | $70,948.53 | Zions First National | Professional Services | Req. No. 936I-2526-0001 Annual Admin Fee June 2025 - May 2026 Invoice No. 13239 |
| 08-01-2025 | $240.05 | | | | | $71,188.58 | | Interest | Interest Earnings |
| 09-02-2025 | $239.12 | | | | | $71,427.70 | | Interest | Interest Earnings |
| 10-01-2025 | $228.47 | | | | | $71,656.17 | | Interest | Interest Earnings |
| 11-03-2025 | $229.45 | | | | | $71,885.62 | | Interest | Interest Earnings |
| 12-01-2025 | $213.09 | | | | | $72,098.71 | | Interest | Interest Earnings |
| 01-02-2026 | $211.76 | | | | | $72,310.47 | | Interest | Interest Earnings |
| 01-12-2026 | | | $42,664.80 | | | $114,975.27 | | Transfer In | Transfer From 7150936A Special Tax Fund |
| 02-02-2026 | $283.14 | | | | | $115,258.41 | | Interest | Interest Earnings |
| 03-02-2026 | $292.53 | | | | | $115,550.94 | | Interest | Interest Earnings |
| 04-01-2026 | $322.38 | | | | | $115,873.32 | | Interest | Interest Earnings |
| 04-22-2026 | | | | | ($37,000.00) | $78,873.32 | Poway Unified School District | Professional Services | Req#936I-2526-0002 Inv#25/26 Reimburse dtd 04-15-26-Planning General Fund |
| 05-01-2026 | $282.03 | | | | | $79,155.35 | | Interest | Interest Earnings |
| 06-01-2026 | $218.07 | | | | | $79,373.42 | | Interest | Interest Earnings |
| 06-11-2026 | | | | | ($1,950.00) | $77,423.42 | California Financial Services | Professional Services | Req. No. 936I-2526-0003 Annual Admin Fee May 2026 - April 2027 Invoice No. 14136 |
| | $2,995.30 | $0.00 | $42,664.80 | $0.00 | ($39,950.00) | $5,710.10 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$12,451.17** | **$0.00** | **$281,648.77** | **$0.00** | **($216,676.52)** | **$77,423.42** | **Total for 7150936I - Administrative Expense Fund** | | |

**Subfund: 7150936J - Cost of Issuance Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $0.66 | $145,000.00 | $0.00 | ($11,817.59) | ($133,183.07) | $0.00 | | | BEGINNING BALANCE |
| | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$0.66** | **$145,000.00** | **$0.00** | **($11,817.59)** | **($133,183.07)** | **$0.00** | **Total for 7150936J - Cost of Issuance Fund** | | |
| **Fund Total** | **$166,591.74** | **$34,774,032.74** | **$8,779,553.27** | **($7,644,825.64)** | **($34,310,095.32)** | **$1,765,256.79** | **Total for CFD No. 16 Improvement Area A** | | |
| | | | | | | | | | |
| **Grand Total** | **$166,591.74** | **$34,774,032.74** | **$8,779,553.27** | **($7,644,825.64)** | **($34,310,095.32)** | **$1,765,256.79** | **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 Improvement Area A
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 | $5,005.24 | $5,005.24 |
| 16188 | 2 | 312-011-02-00 | $4,913.24 | $4,913.24 |
| 16188 | 3 | 312-011-03-00 | $4,821.22 | $4,821.22 |
| 16188 | 4 | 312-011-04-00 | $5,005.24 | $5,005.24 |
| 16188 | 5 | 312-011-05-00 | $4,821.22 | $4,821.22 |
| 16188 | 6 | 312-011-06-00 | $4,913.24 | $4,913.24 |
| 16188 | 7 | 312-011-07-00 | $4,913.24 | $4,913.24 |
| 16188 | 8 | 312-011-08-00 | $4,913.24 | $4,913.24 |
| 16188 | 9 | 312-011-09-00 | $5,005.24 | $5,005.24 |
| 16188 | 10 | 312-011-10-00 | $4,821.22 | $4,821.22 |
| 16188 | 11 | 312-011-11-00 | $4,913.24 | $4,913.24 |
| 16188 | 12 | 312-011-12-00 | $4,913.24 | $4,913.24 |
| 16188 | 82 | 312-011-13-00 | $4,088.80 | $4,088.80 |
| 16188 | 83 | 312-011-14-00 | $4,300.22 | $4,300.22 |
| 16188 | 107 | 312-011-15-00 | $4,300.22 | $4,300.22 |
| 16188 | 108 | 312-011-16-00 | $4,300.22 | $4,300.22 |
| 16188 | 109 | 312-011-17-00 | $4,300.22 | $4,300.22 |
| 16188 | 110 | 312-011-18-00 | $4,300.22 | $4,300.22 |
| 16188 | 111 | 312-011-19-00 | $4,300.22 | $4,300.22 |
| 16188 | 112 | 312-011-20-00 | $4,300.22 | $4,300.22 |
| 16188 | 113 | 312-011-21-00 | $4,300.22 | $4,300.22 |
| 16188 | 114 | 312-011-22-00 | $4,300.22 | $4,300.22 |
| 16188 | 115 | 312-011-23-00 | $4,300.22 | $4,300.22 |
| 16188 | 116 | 312-011-24-00 | $4,300.22 | $4,300.22 |
| 16188 | 117 | 312-011-25-00 | $4,300.22 | $4,300.22 |
| 16188 | 127 | 312-011-26-00 | $4,300.22 | $4,300.22 |
| 16188 | 128 | 312-011-27-00 | $4,300.22 | $4,300.22 |
| 16188 | 129 | 312-011-28-00 | $4,300.22 | $4,300.22 |
| 16188 | 130 | 312-011-29-00 | $4,088.80 | $4,088.80 |
| 16188 | 131 | 312-011-30-00 | $4,300.22 | $4,300.22 |
| 16188 | 132 | 312-011-31-00 | $4,300.22 | $4,300.22 |
| 16188 | 133 | 312-011-32-00 | $4,300.22 | $4,300.22 |
| 16188 | 134 | 312-011-33-00 | $4,300.22 | $4,300.22 |
| 16188 | 135 | 312-011-34-00 | $4,300.22 | $4,300.22 |
| 16188 | 136 | 312-011-35-00 | $4,300.22 | $4,300.22 |
| 16188 | 137 | 312-011-36-00 | $4,088.80 | $4,088.80 |
| 16188 | 138 | 312-011-37-00 | $4,300.22 | $4,300.22 |
| 16188 | 139 | 312-011-38-00 | $4,300.22 | $4,300.22 |
| 16188 | 140 | 312-011-39-00 | $5,005.24 | $5,005.24 |
| 16188 | 141 | 312-011-40-00 | $4,913.24 | $4,913.24 |
| 16188 | 142 | 312-011-41-00 | $5,005.24 | $5,005.24 |
| 16188 | 143 | 312-011-42-00 | $4,913.24 | $4,913.24 |

Poway Unified School District
Community Facilities District No. 16 Improvement Area A
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| 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 | $4,913.24 | $4,913.24 |
| 16188 | 14 | 312-012-02-00 | $4,913.24 | $4,913.24 |
| 16188 | 15 | 312-012-03-00 | $4,913.24 | $4,913.24 |
| 16188 | 16 | 312-012-04-00 | $4,913.24 | $4,913.24 |
| 16188 | 17 | 312-012-05-00 | $5,005.24 | $5,005.24 |
| 16188 | 18 | 312-012-06-00 | $4,913.24 | $4,913.24 |
| 16188 | 19 | 312-012-07-00 | $5,005.24 | $5,005.24 |
| 16188 | 20 | 312-012-08-00 | $4,913.24 | $4,913.24 |
| 16188 | 81 | 312-012-09-00 | $4,457.66 | $4,457.66 |
| 16188 | D | 312-012-10-00 | $0.00 | $0.00 |
| 16188 | 21 | 312-013-01-00 | $4,549.68 | $4,549.68 |
| 16188 | 22 | 312-013-02-00 | $4,457.66 | $4,457.66 |
| 16188 | 23 | 312-013-03-00 | $4,457.66 | $4,457.66 |
| 16188 | 24 | 312-013-04-00 | $4,549.68 | $4,549.68 |
| 16188 | 25 | 312-013-05-00 | $4,457.66 | $4,457.66 |
| 16188 | 52 | 312-013-06-00 | $4,457.66 | $4,457.66 |
| 16188 | 53 | 312-013-07-00 | $4,457.66 | $4,457.66 |
| 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 | $4,549.68 | $4,549.68 |
| 16188 | 27 | 312-014-02-00 | $4,457.66 | $4,457.66 |
| 16188 | 28 | 312-014-03-00 | $4,457.66 | $4,457.66 |
| 16188 | 29 | 312-014-04-00 | $4,457.66 | $4,457.66 |
| 16188 | 30 | 312-014-05-00 | $4,549.68 | $4,549.68 |
| 16188 | 31 | 312-014-06-00 | $4,457.66 | $4,457.66 |
| 16188 | 32 | 312-014-07-00 | $4,549.68 | $4,549.68 |
| 16188 | 33 | 312-014-08-00 | $4,457.66 | $4,457.66 |
| 16188 | 34 | 312-014-09-00 | $4,457.66 | $4,457.66 |
| 16188 | 35 | 312-014-10-00 | $4,821.22 | $4,821.22 |
| 16188 | 36 | 312-014-11-00 | $4,457.66 | $4,457.66 |
| 16188 | 37 | 312-014-12-00 | $4,549.68 | $4,549.68 |
| 16188 | 38 | 312-014-13-00 | $4,457.66 | $4,457.66 |
| 16188 | 39 | 312-014-14-00 | $4,457.66 | $4,457.66 |
| 16188 | 40 | 312-014-15-00 | $4,821.22 | $4,821.22 |
| 16188 | 41 | 312-014-16-00 | $4,457.66 | $4,457.66 |
| 16188 | 43 | 312-014-17-00 | $4,457.66 | $4,457.66 |

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| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16188 | 44 | 312-014-18-00 | $4,457.66 | $4,457.66 |
| 16188 | 45 | 312-014-19-00 | $4,457.66 | $4,457.66 |
| 16188 | 46 | 312-014-20-00 | $4,457.66 | $4,457.66 |
| 16188 | 47 | 312-014-21-00 | $4,457.66 | $4,457.66 |
| 16188 | 48 | 312-014-22-00 | $4,457.66 | $4,457.66 |
| 16188 | 49 | 312-014-23-00 | $4,457.66 | $4,457.66 |
| 16188 | 50 | 312-014-24-00 | $4,457.66 | $4,457.66 |
| 16188 | 51 | 312-014-25-00 | $4,457.66 | $4,457.66 |
| 16188 | 54 | 312-014-26-00 | $4,549.68 | $4,549.68 |
| 16188 | 55 | 312-014-27-00 | $4,457.66 | $4,457.66 |
| 16188 | 56 | 312-014-28-00 | $4,457.66 | $4,457.66 |
| 16188 | 57 | 312-014-29-00 | $4,549.68 | $4,549.68 |
| 16188 | 58 | 312-014-30-00 | $4,457.66 | $4,457.66 |
| 16188 | 59 | 312-014-31-00 | $4,457.66 | $4,457.66 |
| 16188 | 60 | 312-014-32-00 | $4,549.68 | $4,549.68 |
| 16188 | 61 | 312-014-33-00 | $4,457.66 | $4,457.66 |
| 16188 | 62 | 312-014-34-00 | $4,549.68 | $4,549.68 |
| 16188 | 63 | 312-014-35-00 | $4,457.66 | $4,457.66 |
| 16188 | 64 | 312-014-36-00 | $4,821.22 | $4,821.22 |
| 16188 | 65 | 312-014-37-00 | $4,457.66 | $4,457.66 |
| 16188 | 66 | 312-014-38-00 | $4,457.66 | $4,457.66 |
| 16188 | 67 | 312-014-39-00 | $4,457.66 | $4,457.66 |
| 16188 | 68 | 312-014-40-00 | $4,821.22 | $4,821.22 |
| 16188 | 69 | 312-014-41-00 | $4,457.66 | $4,457.66 |
| 16188 | 70 | 312-014-42-00 | $4,457.66 | $4,457.66 |
| 16188 | 71 | 312-014-43-00 | $4,457.66 | $4,457.66 |
| 16188 | 72 | 312-014-44-00 | $4,457.66 | $4,457.66 |
| 16188 | 73 | 312-014-45-00 | $4,457.66 | $4,457.66 |
| 16188 | 74 | 312-014-46-00 | $4,457.66 | $4,457.66 |
| 16188 | 75 | 312-014-47-00 | $4,457.66 | $4,457.66 |
| 16188 | 76 | 312-014-48-00 | $4,457.66 | $4,457.66 |
| 16188 | 77 | 312-014-49-00 | $4,457.66 | $4,457.66 |
| 16188 | 78 | 312-014-50-00 | $4,457.66 | $4,457.66 |
| 16188 | 79 | 312-014-51-00 | $4,457.66 | $4,457.66 |
| 16188 | 80 | 312-014-52-00 | $4,457.66 | $4,457.66 |
| 16188 | 84 | 312-014-53-00 | $4,088.80 | $4,088.80 |
| 16188 | 85 | 312-014-54-00 | $4,300.22 | $4,300.22 |
| 16188 | 86 | 312-014-55-00 | $4,300.22 | $4,300.22 |
| 16188 | 87 | 312-014-56-00 | $0.00 | $0.00 |
| 16188 | 88 | 312-014-57-00 | $4,300.22 | $4,300.22 |
| 16188 | 89 | 312-014-58-00 | $4,300.22 | $4,300.22 |
| 16188 | 90 | 312-014-59-00 | $4,300.22 | $4,300.22 |

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| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16188 | 91 | 312-014-60-00 | $4,300.22 | $4,300.22 |
| 16188 | 92 | 312-014-61-00 | $4,300.22 | $4,300.22 |
| 16188 | 93 | 312-014-62-00 | $4,300.22 | $4,300.22 |
| 16188 | 94 | 312-014-63-00 | $4,300.22 | $4,300.22 |
| 16188 | 95 | 312-014-64-00 | $4,300.22 | $4,300.22 |
| 16188 | 96 | 312-014-65-00 | $4,300.22 | $4,300.22 |
| 16188 | 99 | 312-014-66-00 | $4,300.22 | $4,300.22 |
| 16188 | 100 | 312-014-67-00 | $4,300.22 | $4,300.22 |
| 16188 | 101 | 312-014-68-00 | $4,300.22 | $4,300.22 |
| 16188 | 102 | 312-014-69-00 | $4,300.22 | $4,300.22 |
| 16188 | 103 | 312-014-70-00 | $4,300.22 | $4,300.22 |
| 16188 | 104 | 312-014-71-00 | $4,300.22 | $4,300.22 |
| 16188 | 105 | 312-014-72-00 | $4,300.22 | $4,300.22 |
| 16188 | 106 | 312-014-73-00 | $0.00 | $0.00 |
| 16188 | 118 | 312-014-74-00 | $4,300.22 | $4,300.22 |
| 16188 | 119 | 312-014-75-00 | $4,088.80 | $4,088.80 |
| 16188 | 120 | 312-014-76-00 | $4,300.22 | $4,300.22 |
| 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 | $4,457.66 | $4,457.66 |
| 16188 | 97 | 312-015-02-00 | $4,300.22 | $4,300.22 |
| 16188 | 98 | 312-015-03-00 | $4,300.22 | $4,300.22 |
| 16188 | 121 | 312-015-04-00 | $4,300.22 | $4,300.22 |
| 16188 | 122 | 312-015-05-00 | $4,300.22 | $4,300.22 |
| 16188 | 123 | 312-015-06-00 | $4,300.22 | $4,300.22 |
| 16188 | 124 | 312-015-07-00 | $4,300.22 | $4,300.22 |
| 16188 | 125 | 312-015-08-00 | $4,300.22 | $4,300.22 |
| 16188 | 126 | 312-015-09-00 | $4,300.22 | $4,300.22 |
| 16188 | 144 | 312-015-10-00 | $0.00 | $0.00 |
| 16188 | 145 | 312-015-11-00 | $4,913.24 | $4,913.24 |
| 16188 | 146 | 312-015-12-00 | $5,005.24 | $5,005.24 |
| 16188 | 147 | 312-015-13-00 | $4,821.22 | $4,821.22 |
| 16188 | 148 | 312-015-14-00 | $5,005.24 | $5,005.24 |
| 16188 | 149 | 312-015-15-00 | $4,913.24 | $4,913.24 |
| 16188 | 150 | 312-015-16-00 | $5,005.24 | $5,005.24 |
| 16188 | 151 | 312-015-17-00 | $4,913.24 | $4,913.24 |
| 16188 | 152 | 312-015-18-00 | $4,913.24 | $4,913.24 |
| 16188 | 153 | 312-015-19-00 | $5,005.24 | $5,005.24 |
| 16188 | 154 | 312-015-20-00 | $4,913.24 | $4,913.24 |
| 16188 | 155 | 312-015-21-00 | $4,913.24 | $4,913.24 |
| 16188 | 156 | 312-015-22-00 | $5,005.24 | $5,005.24 |
| 16188 | 157 | 312-015-23-00 | $4,913.24 | $4,913.24 |

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| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16188 | 158 | 312-015-24-00 | $5,005.24 | $5,005.24 |
| 16188 | 159 | 312-015-25-00 | $4,913.24 | $4,913.24 |
| 16188 | 160 | 312-015-26-00 | $5,005.24 | $5,005.24 |
| 16188 | 161 | 312-015-27-00 | $4,913.24 | $4,913.24 |
| 16188 | 162 | 312-015-28-00 | $4,913.24 | $4,913.24 |
| 16188 | 163 | 312-015-29-00 | $4,913.24 | $4,913.24 |
| 16188 | 164 | 312-015-30-00 | $4,913.24 | $4,913.24 |
| 16188 | 165 | 312-015-31-00 | $5,005.24 | $5,005.24 |
| 16188 | 166 | 312-015-32-00 | $4,821.22 | $4,821.22 |
| 16188 | 167 | 312-015-33-00 | $5,005.24 | $5,005.24 |
| 16188 | 168 | 312-015-34-00 | $4,913.24 | $4,913.24 |
| 16188 | 169 | 312-015-35-00 | $5,005.24 | $5,005.24 |
| 16188 | 170 | 312-015-36-00 | $4,913.24 | $4,913.24 |
| 16188 | 171 | 312-015-37-00 | $4,913.24 | $4,913.24 |
| 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 | $2,689.40 | $2,689.40 |
| 16050 | 249 | 678-700-07-02 | $2,689.40 | $2,689.40 |
| 16050 | 250 | 678-700-07-03 | $2,689.40 | $2,689.40 |
| 16050 | 251 | 678-700-07-04 | $2,003.20 | $2,003.20 |
| 16050 | 252 | 678-700-07-05 | $2,003.20 | $2,003.20 |
| 16050 | 253 | 678-700-07-06 | $2,778.94 | $2,778.94 |
| 16050 | 254 | 678-700-07-07 | $2,778.94 | $2,778.94 |
| 16050 | 255 | 678-700-07-08 | $2,003.20 | $2,003.20 |
| 16050 | 256 | 678-700-07-09 | $2,003.20 | $2,003.20 |
| 16050 | 257 | 678-700-07-10 | $2,689.40 | $2,689.40 |
| 16050 | 258 | 678-700-07-11 | $2,689.40 | $2,689.40 |
| 16050 | 259 | 678-700-07-12 | $2,689.40 | $2,689.40 |
| 16050 | 20 | 678-700-08-01 | $2,462.44 | $2,462.44 |
| 16050 | 21 | 678-700-08-02 | $2,778.94 | $2,778.94 |
| 16050 | 22 | 678-700-08-03 | $2,778.94 | $2,778.94 |
| 16050 | 23 | 678-700-08-04 | $2,778.94 | $2,778.94 |
| 16050 | 24 | 678-700-08-05 | $2,778.94 | $2,778.94 |

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|---|---|---|---|---|
| 16050 | 25 | 678-700-08-06 | $2,778.94 | $2,778.94 |
| 16050 | 26 | 678-700-09-01 | $2,462.44 | $2,462.44 |
| 16050 | 27 | 678-700-09-02 | $2,778.94 | $2,778.94 |
| 16050 | 28 | 678-700-09-03 | $2,778.94 | $2,778.94 |
| 16050 | 29 | 678-700-09-04 | $2,778.94 | $2,778.94 |
| 16050 | 30 | 678-700-09-05 | $2,778.94 | $2,778.94 |
| 16050 | 31 | 678-700-09-06 | $2,778.94 | $2,778.94 |
| 16050 | 236 | 678-700-10-01 | $2,689.40 | $2,689.40 |
| 16050 | 237 | 678-700-10-02 | $2,689.40 | $2,689.40 |
| 16050 | 238 | 678-700-10-03 | $2,689.40 | $2,689.40 |
| 16050 | 239 | 678-700-10-04 | $2,003.20 | $2,003.20 |
| 16050 | 240 | 678-700-10-05 | $2,003.20 | $2,003.20 |
| 16050 | 241 | 678-700-10-06 | $2,778.94 | $2,778.94 |
| 16050 | 242 | 678-700-10-07 | $2,778.94 | $2,778.94 |
| 16050 | 243 | 678-700-10-08 | $2,003.20 | $2,003.20 |
| 16050 | 244 | 678-700-10-09 | $2,003.20 | $2,003.20 |
| 16050 | 245 | 678-700-10-10 | $2,689.40 | $2,689.40 |
| 16050 | 246 | 678-700-10-11 | $2,689.40 | $2,689.40 |
| 16050 | 247 | 678-700-10-12 | $2,689.40 | $2,689.40 |
| 16050 | 224 | 678-700-12-01 | $2,689.40 | $2,689.40 |
| 16050 | 225 | 678-700-12-02 | $2,689.40 | $2,689.40 |
| 16050 | 226 | 678-700-12-03 | $2,689.40 | $2,689.40 |
| 16050 | 227 | 678-700-12-04 | $2,003.20 | $2,003.20 |
| 16050 | 228 | 678-700-12-05 | $2,003.20 | $2,003.20 |
| 16050 | 229 | 678-700-12-06 | $2,778.94 | $2,778.94 |
| 16050 | 230 | 678-700-12-07 | $2,778.94 | $2,778.94 |
| 16050 | 231 | 678-700-12-08 | $2,003.20 | $2,003.20 |
| 16050 | 232 | 678-700-12-09 | $2,003.20 | $2,003.20 |
| 16050 | 233 | 678-700-12-10 | $2,689.40 | $2,689.40 |
| 16050 | 234 | 678-700-12-11 | $2,689.40 | $2,689.40 |
| 16050 | 235 | 678-700-12-12 | $2,689.40 | $2,689.40 |
| 16050 | 217 | 678-700-13-01 | $2,003.20 | $2,003.20 |
| 16050 | 218 | 678-700-13-02 | $2,003.20 | $2,003.20 |
| 16050 | 219 | 678-700-13-03 | $2,778.94 | $2,778.94 |
| 16050 | 220 | 678-700-13-04 | $2,778.94 | $2,778.94 |
| 16050 | 221 | 678-700-13-05 | $2,003.20 | $2,003.20 |
| 16050 | 222 | 678-700-13-06 | $2,003.20 | $2,003.20 |
| 16050 | 223 | 678-700-13-07 | $2,689.40 | $2,689.40 |
| 16050 | 209 | 678-700-14-01 | $2,689.40 | $2,689.40 |
| 16050 | 210 | 678-700-14-02 | $2,003.20 | $2,003.20 |
| 16050 | 211 | 678-700-14-03 | $2,003.20 | $2,003.20 |
| 16050 | 212 | 678-700-14-04 | $2,778.94 | $2,778.94 |

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| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16050 | 213 | 678-700-14-05 | $2,689.40 | $2,689.40 |
| 16050 | 214 | 678-700-14-06 | $2,003.20 | $2,003.20 |
| 16050 | 215 | 678-700-14-07 | $2,003.20 | $2,003.20 |
| 16050 | 216 | 678-700-14-08 | $2,778.94 | $2,778.94 |
| 16050 | 197 | 678-700-15-01 | $2,689.40 | $2,689.40 |
| 16050 | 198 | 678-700-15-02 | $2,689.40 | $2,689.40 |
| 16050 | 199 | 678-700-15-03 | $2,689.40 | $2,689.40 |
| 16050 | 200 | 678-700-15-04 | $2,003.20 | $2,003.20 |
| 16050 | 201 | 678-700-15-05 | $2,003.20 | $2,003.20 |
| 16050 | 202 | 678-700-15-06 | $2,778.94 | $2,778.94 |
| 16050 | 203 | 678-700-15-07 | $2,778.94 | $2,778.94 |
| 16050 | 204 | 678-700-15-08 | $2,003.20 | $2,003.20 |
| 16050 | 205 | 678-700-15-09 | $2,003.20 | $2,003.20 |
| 16050 | 206 | 678-700-15-10 | $2,689.40 | $2,689.40 |
| 16050 | 207 | 678-700-15-11 | $2,689.40 | $2,689.40 |
| 16050 | 208 | 678-700-15-12 | $2,689.40 | $2,689.40 |
| 16050 | 185 | 678-700-16-01 | $2,689.40 | $2,689.40 |
| 16050 | 186 | 678-700-16-02 | $2,689.40 | $2,689.40 |
| 16050 | 187 | 678-700-16-03 | $2,689.40 | $2,689.40 |
| 16050 | 188 | 678-700-16-04 | $2,003.20 | $2,003.20 |
| 16050 | 189 | 678-700-16-05 | $2,003.20 | $2,003.20 |
| 16050 | 190 | 678-700-16-06 | $2,778.94 | $2,778.94 |
| 16050 | 191 | 678-700-16-07 | $2,778.94 | $2,778.94 |
| 16050 | 192 | 678-700-16-08 | $2,003.20 | $2,003.20 |
| 16050 | 193 | 678-700-16-09 | $2,003.20 | $2,003.20 |
| 16050 | 194 | 678-700-16-10 | $2,689.40 | $2,689.40 |
| 16050 | 195 | 678-700-16-11 | $2,689.40 | $2,689.40 |
| 16050 | 196 | 678-700-16-12 | $2,689.40 | $2,689.40 |
| 16050 | 32 | 678-700-17-01 | $2,462.44 | $2,462.44 |
| 16050 | 33 | 678-700-17-02 | $2,778.94 | $2,778.94 |
| 16050 | 34 | 678-700-17-03 | $2,778.94 | $2,778.94 |
| 16050 | 35 | 678-700-17-04 | $2,778.94 | $2,778.94 |
| 16050 | 36 | 678-700-17-05 | $2,778.94 | $2,778.94 |
| 16050 | 37 | 678-700-17-06 | $2,778.94 | $2,778.94 |
| 16050 | 38 | 678-700-18-01 | $2,462.44 | $2,462.44 |
| 16050 | 39 | 678-700-18-02 | $2,778.94 | $2,778.94 |
| 16050 | 40 | 678-700-18-03 | $2,778.94 | $2,778.94 |
| 16050 | 41 | 678-700-18-04 | $2,778.94 | $2,778.94 |
| 16050 | 42 | 678-700-18-05 | $2,778.94 | $2,778.94 |
| 16050 | 43 | 678-700-18-06 | $2,778.94 | $2,778.94 |
| 16050 | 44 | 678-700-19-01 | $2,462.44 | $2,462.44 |
| 16050 | 45 | 678-700-19-02 | $2,778.94 | $2,778.94 |

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

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16050 | 46 | 678-700-19-03 | $2,778.94 | $2,778.94 |
| 16050 | 47 | 678-700-19-04 | $2,778.94 | $2,778.94 |
| 16050 | 48 | 678-700-19-05 | $2,778.94 | $2,778.94 |
| 16050 | 49 | 678-700-19-06 | $2,778.94 | $2,778.94 |
| 16050 | 50 | 678-700-20-01 | $2,462.44 | $2,462.44 |
| 16050 | 51 | 678-700-20-02 | $2,778.94 | $2,778.94 |
| 16050 | 52 | 678-700-20-03 | $2,778.94 | $2,778.94 |
| 16050 | 53 | 678-700-20-04 | $2,778.94 | $2,778.94 |
| 16050 | 54 | 678-700-20-05 | $2,778.94 | $2,778.94 |
| 16050 | 55 | 678-700-20-06 | $2,778.94 | $2,778.94 |
| 16050 | 56 | 678-700-21-01 | $2,462.44 | $2,462.44 |
| 16050 | 57 | 678-700-21-02 | $2,778.94 | $2,778.94 |
| 16050 | 58 | 678-700-21-03 | $2,778.94 | $2,778.94 |
| 16050 | 59 | 678-700-21-04 | $2,778.94 | $2,778.94 |
| 16050 | 60 | 678-700-21-05 | $2,778.94 | $2,778.94 |
| 16050 | 61 | 678-700-21-06 | $2,778.94 | $2,778.94 |
| 16050 | 173 | 678-700-23-01 | $2,689.40 | $2,689.40 |
| 16050 | 174 | 678-700-23-02 | $2,689.40 | $2,689.40 |
| 16050 | 175 | 678-700-23-03 | $2,689.40 | $2,689.40 |
| 16050 | 176 | 678-700-23-04 | $2,003.20 | $2,003.20 |
| 16050 | 177 | 678-700-23-05 | $2,003.20 | $2,003.20 |
| 16050 | 178 | 678-700-23-06 | $2,778.94 | $2,778.94 |
| 16050 | 179 | 678-700-23-07 | $2,778.94 | $2,778.94 |
| 16050 | 180 | 678-700-23-08 | $2,003.20 | $2,003.20 |
| 16050 | 181 | 678-700-23-09 | $2,003.20 | $2,003.20 |
| 16050 | 182 | 678-700-23-10 | $2,689.40 | $2,689.40 |
| 16050 | 183 | 678-700-23-11 | $2,689.40 | $2,689.40 |
| 16050 | 184 | 678-700-23-12 | $2,689.40 | $2,689.40 |
| 16050 | 161 | 678-700-24-01 | $2,689.40 | $2,689.40 |
| 16050 | 162 | 678-700-24-02 | $2,689.40 | $2,689.40 |
| 16050 | 163 | 678-700-24-03 | $2,689.40 | $2,689.40 |
| 16050 | 164 | 678-700-24-04 | $2,003.20 | $2,003.20 |
| 16050 | 165 | 678-700-24-05 | $2,003.20 | $2,003.20 |
| 16050 | 166 | 678-700-24-06 | $2,778.94 | $2,778.94 |
| 16050 | 167 | 678-700-24-07 | $2,778.94 | $2,778.94 |
| 16050 | 168 | 678-700-24-08 | $2,003.20 | $2,003.20 |
| 16050 | 169 | 678-700-24-09 | $2,003.20 | $2,003.20 |
| 16050 | 170 | 678-700-24-10 | $2,689.40 | $2,689.40 |
| 16050 | 171 | 678-700-24-11 | $2,689.40 | $2,689.40 |
| 16050 | 172 | 678-700-24-12 | $2,689.40 | $2,689.40 |
| 16050 | 149 | 678-700-25-01 | $2,689.40 | $2,689.40 |
| 16050 | 150 | 678-700-25-02 | $2,689.40 | $2,689.40 |

Poway Unified School District
Community Facilities District No. 16 Improvement Area A
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| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16050 | 151 | 678-700-25-03 | $2,689.40 | $2,689.40 |
| 16050 | 152 | 678-700-25-04 | $2,003.20 | $2,003.20 |
| 16050 | 153 | 678-700-25-05 | $2,003.20 | $2,003.20 |
| 16050 | 154 | 678-700-25-06 | $2,778.94 | $2,778.94 |
| 16050 | 155 | 678-700-25-07 | $2,778.94 | $2,778.94 |
| 16050 | 156 | 678-700-25-08 | $2,003.20 | $2,003.20 |
| 16050 | 157 | 678-700-25-09 | $2,003.20 | $2,003.20 |
| 16050 | 158 | 678-700-25-10 | $2,689.40 | $2,689.40 |
| 16050 | 159 | 678-700-25-11 | $2,689.40 | $2,689.40 |
| 16050 | 160 | 678-700-25-12 | $2,689.40 | $2,689.40 |
| 16050 | 68 | 678-700-26-01 | $2,462.44 | $2,462.44 |
| 16050 | 69 | 678-700-26-02 | $2,778.94 | $2,778.94 |
| 16050 | 70 | 678-700-26-03 | $2,778.94 | $2,778.94 |
| 16050 | 71 | 678-700-26-04 | $2,778.94 | $2,778.94 |
| 16050 | 72 | 678-700-26-05 | $2,778.94 | $2,778.94 |
| 16050 | 73 | 678-700-26-06 | $2,778.94 | $2,778.94 |
| 16050 | 74 | 678-700-27-01 | $2,462.44 | $2,462.44 |
| 16050 | 75 | 678-700-27-02 | $2,778.94 | $2,778.94 |
| 16050 | 76 | 678-700-27-03 | $2,778.94 | $2,778.94 |
| 16050 | 77 | 678-700-27-04 | $2,778.94 | $2,778.94 |
| 16050 | 78 | 678-700-27-05 | $2,778.94 | $2,778.94 |
| 16050 | 79 | 678-700-27-06 | $2,778.94 | $2,778.94 |
| 16050 | 80 | 678-700-28-01 | $2,462.44 | $2,462.44 |
| 16050 | 81 | 678-700-28-02 | $2,778.94 | $2,778.94 |
| 16050 | 82 | 678-700-28-03 | $2,778.94 | $2,778.94 |
| 16050 | 83 | 678-700-28-04 | $2,778.94 | $2,778.94 |
| 16050 | 84 | 678-700-28-05 | $2,778.94 | $2,778.94 |
| 16050 | 85 | 678-700-28-06 | $2,778.94 | $2,778.94 |
| 16050 | 62 | 678-700-29-01 | $2,462.44 | $2,462.44 |
| 16050 | 63 | 678-700-29-02 | $2,778.94 | $2,778.94 |
| 16050 | 64 | 678-700-29-03 | $2,778.94 | $2,778.94 |
| 16050 | 65 | 678-700-29-04 | $2,778.94 | $2,778.94 |
| 16050 | 66 | 678-700-29-05 | $2,778.94 | $2,778.94 |
| 16050 | 67 | 678-700-29-06 | $2,778.94 | $2,778.94 |
| 16050 | 86 | 678-700-31-01 | $2,462.44 | $2,462.44 |
| 16050 | 87 | 678-700-31-02 | $2,778.94 | $2,778.94 |
| 16050 | 88 | 678-700-31-03 | $2,778.94 | $2,778.94 |
| 16050 | 89 | 678-700-31-04 | $2,778.94 | $2,778.94 |
| 16050 | 90 | 678-700-31-05 | $2,778.94 | $2,778.94 |
| 16050 | 91 | 678-700-31-06 | $2,778.94 | $2,778.94 |
| 16050 | 92 | 678-700-31-07 | $2,778.94 | $2,778.94 |
| 16050 | 93 | 678-700-32-01 | $2,462.44 | $2,462.44 |

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

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16050 | 94 | 678-700-32-02 | $2,778.94 | $2,778.94 |
| 16050 | 95 | 678-700-32-03 | $2,778.94 | $2,778.94 |
| 16050 | 96 | 678-700-32-04 | $2,778.94 | $2,778.94 |
| 16050 | 97 | 678-700-32-05 | $2,778.94 | $2,778.94 |
| 16050 | 98 | 678-700-32-06 | $2,778.94 | $2,778.94 |
| 16050 | 99 | 678-700-33-01 | $2,462.44 | $2,462.44 |
| 16050 | 100 | 678-700-33-02 | $2,778.94 | $2,778.94 |
| 16050 | 101 | 678-700-33-03 | $2,778.94 | $2,778.94 |
| 16050 | 102 | 678-700-33-04 | $2,778.94 | $2,778.94 |
| 16050 | 103 | 678-700-33-05 | $2,778.94 | $2,778.94 |
| 16050 | 104 | 678-700-33-06 | $2,778.94 | $2,778.94 |
| 16050 | 105 | 678-700-33-07 | $2,778.94 | $2,778.94 |
| 16050 | 13 | 678-700-34-01 | $2,462.44 | $2,462.44 |
| 16050 | 14 | 678-700-34-02 | $2,778.94 | $2,778.94 |
| 16050 | 15 | 678-700-34-03 | $2,778.94 | $2,778.94 |
| 16050 | 16 | 678-700-34-04 | $2,778.94 | $2,778.94 |
| 16050 | 17 | 678-700-34-05 | $2,778.94 | $2,778.94 |
| 16050 | 18 | 678-700-34-06 | $2,778.94 | $2,778.94 |
| 16050 | 19 | 678-700-34-07 | $2,778.94 | $2,778.94 |
| 16050 | 106 | 678-700-35-01 | $2,462.44 | $2,462.44 |
| 16050 | 107 | 678-700-35-02 | $2,778.94 | $2,778.94 |
| 16050 | 108 | 678-700-35-03 | $2,778.94 | $2,778.94 |
| 16050 | 109 | 678-700-35-04 | $2,778.94 | $2,778.94 |
| 16050 | 110 | 678-700-35-05 | $2,778.94 | $2,778.94 |
| 16050 | 111 | 678-700-35-06 | $2,778.94 | $2,778.94 |
| 16050 | 112 | 678-700-35-07 | $2,778.94 | $2,778.94 |
| 16050 | 137 | 678-700-36-01 | $2,689.40 | $2,689.40 |
| 16050 | 138 | 678-700-36-02 | $2,689.40 | $2,689.40 |
| 16050 | 139 | 678-700-36-03 | $2,689.40 | $2,689.40 |
| 16050 | 140 | 678-700-36-04 | $2,003.20 | $2,003.20 |
| 16050 | 141 | 678-700-36-05 | $2,003.20 | $2,003.20 |
| 16050 | 142 | 678-700-36-06 | $2,778.94 | $2,778.94 |
| 16050 | 143 | 678-700-36-07 | $2,778.94 | $2,778.94 |
| 16050 | 144 | 678-700-36-08 | $2,003.20 | $2,003.20 |
| 16050 | 145 | 678-700-36-09 | $2,003.20 | $2,003.20 |
| 16050 | 146 | 678-700-36-10 | $2,689.40 | $2,689.40 |
| 16050 | 147 | 678-700-36-11 | $2,689.40 | $2,689.40 |
| 16050 | 148 | 678-700-36-12 | $2,689.40 | $2,689.40 |
| 16050 | 113 | 678-700-37-01 | $2,689.40 | $2,689.40 |
| 16050 | 114 | 678-700-37-02 | $2,689.40 | $2,689.40 |
| 16050 | 115 | 678-700-37-03 | $2,689.40 | $2,689.40 |
| 16050 | 116 | 678-700-37-04 | $2,003.20 | $2,003.20 |

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

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 16050 | 117 | 678-700-37-05 | $2,003.20 | $2,003.20 |
| 16050 | 118 | 678-700-37-06 | $2,778.94 | $2,778.94 |
| 16050 | 119 | 678-700-37-07 | $2,778.94 | $2,778.94 |
| 16050 | 120 | 678-700-37-08 | $2,003.20 | $2,003.20 |
| 16050 | 121 | 678-700-37-09 | $2,003.20 | $2,003.20 |
| 16050 | 122 | 678-700-37-10 | $2,689.40 | $2,689.40 |
| 16050 | 123 | 678-700-37-11 | $2,689.40 | $2,689.40 |
| 16050 | 124 | 678-700-37-12 | $2,689.40 | $2,689.40 |
| 16050 | 125 | 678-700-38-01 | $2,689.40 | $2,689.40 |
| 16050 | 126 | 678-700-38-02 | $2,689.40 | $2,689.40 |
| 16050 | 127 | 678-700-38-03 | $2,689.40 | $2,689.40 |
| 16050 | 128 | 678-700-38-04 | $2,003.20 | $2,003.20 |
| 16050 | 129 | 678-700-38-05 | $2,003.20 | $2,003.20 |
| 16050 | 130 | 678-700-38-06 | $2,778.94 | $2,778.94 |
| 16050 | 131 | 678-700-38-07 | $2,778.94 | $2,778.94 |
| 16050 | 132 | 678-700-38-08 | $2,003.20 | $2,003.20 |
| 16050 | 133 | 678-700-38-09 | $2,003.20 | $2,003.20 |
| 16050 | 134 | 678-700-38-10 | $2,689.40 | $2,689.40 |
| 16050 | 135 | 678-700-38-11 | $2,689.40 | $2,689.40 |
| 16050 | 136 | 678-700-38-12 | $2,689.40 | $2,689.40 |
| 16050 | 1 | 678-700-39-01 | $2,689.40 | $2,689.40 |
| 16050 | 2 | 678-700-39-02 | $2,689.40 | $2,689.40 |
| 16050 | 3 | 678-700-39-03 | $2,689.40 | $2,689.40 |
| 16050 | 4 | 678-700-39-04 | $2,003.20 | $2,003.20 |
| 16050 | 5 | 678-700-39-05 | $2,003.20 | $2,003.20 |
| 16050 | 6 | 678-700-39-06 | $2,778.94 | $2,778.94 |
| 16050 | 7 | 678-700-39-07 | $2,778.94 | $2,778.94 |
| 16050 | 8 | 678-700-39-08 | $2,003.20 | $2,003.20 |
| 16050 | 9 | 678-700-39-09 | $2,003.20 | $2,003.20 |
| 16050 | 10 | 678-700-39-10 | $2,689.40 | $2,689.40 |
| 16050 | 11 | 678-700-39-11 | $2,689.40 | $2,689.40 |
| 16050 | 12 | 678-700-39-12 | $2,689.40 | $2,689.40 |
| 16050 | | 678-700-40-00 | $0.00 | $0.00 |
| 0 | A | 678-701-02-00 | $0.00 | $0.00 |
| 0 | B | 678-701-03-00 | $0.00 | $0.00 |

| | |
|---|---|
| **Total Parcels** | **455** |
| **Total Taxable Parcels** | **427** |
| **Total Assigned Special Tax** | **$1,430,250.58** |