




# Community Facilities District No. 5 Annual Special Tax Report

*Fiscal Year Ending June 30, 2026*

# Poway Unified School District

2026 / 2027



KeyAnalytics

*A division of California Financial Services*

## School District

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

## Fiscal Agent

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

## Special Tax Administrator

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

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

## Bond Counsel

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

# Table of Contents


**Introduction ---------- 1**

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

A. Location ---------- 3

B. Formation ---------- 3

C. Bonds ---------- 4

**II. Fiscal Year 2025/2026 Annual Special Tax ---------- 6**

A. Special Tax Levy ---------- 6

B. Annual Special Tax Collections and Delinquencies ---------- 7

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

A. Fiscal Agent Accounts ---------- 8

B. Sources and Uses of Funds ---------- 9

**IV. Annual Special Tax Requirement ---------- 10**

A. Annual Special Tax Requirement ---------- 10

B. Administrative Expense Budget ---------- 11

**V. Special Tax Classification ---------- 12**

A. Developed Property ---------- 12

**VI. Fiscal Year 2026/2027 Special Tax Levy ---------- 13**

Exhibit A – Rate and Method of Apportionment

Exhibit B – CFD Boundary Map

Exhibit C – Assessor's Parcel Maps

Exhibit D – Special Tax Refunding Bonds, Series 2015 Debt Service Schedule

Exhibit E – Delinquent Annual Special Tax Report

Exhibit F – Summary of Transactions for Fiscal Agent Accounts

Exhibit G – Annual Special Tax Roll for Fiscal Year 2026/2027

# Introduction

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

This Annual Special Tax Report (the "Report") summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 5 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 August 1, 2015, between the School District and Zions Bancorporation, National Association acting as Fiscal Agent (the "Fiscal Agent").

This Report is organized into the following Sections:

**Section I – CFD Background**

Section I provides background information relating to the formation of CFD No. 5 and the long-term obligations issued to finance the Authorized Facilities.

**Section II – Fiscal Year 2025/2026 Special Tax Levy**

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

**Section III – Fund and Account Balances**

Section III examines the financial activity within the funds and accounts associated with CFD No. 5.

**Section IV –Annual Special Tax Requirement**

Section IV calculates the Annual Special Tax Requirement based on the obligations of CFD No. 5 for Fiscal Year 2026/2027.

**Section V – Special Tax Classification**

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 5.

**Section VI – Fiscal Year 2026/2027 Special Tax Levy**

Section VI provides the Fiscal Year 2026/2027 Special Tax levy based on updated Special Tax classifications and the Annual Special Tax Requirement.

# I. CFD Background

This Section provides background information regarding the formation of CFD No. 5 and the bonds issued to fund the Authorized Facilities.

## A. Location

CFD No. 5 is located in several non-contiguous areas of land located in the School District within an unincorporated area of the County of San Diego. CFD No. 5 is located west of Interstate 15, north of Camino Del Norte, and west of Four Gee Road in the community known as Santa Fe Valley. For reference, the boundary map of CFD No. 5 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

## B. Formation

CFD No. 5 was formed and established by the School District on August 4, 1997, under the Act, following a public hearing conducted by the Board of Education of the School District (the "Board"), as legislative body of CFD No. 5, and a landowner election at which the qualified electors of CFD No. 5 authorized CFD No. 5 to incur bonded indebtedness in an amount not to exceed $5,000,000 and approved the levy of Annual Special Taxes.

CFD No. 5 was also formed in connection with the School Impact Mitigation Agreement (the "Mitigation Agreement"), dated June 1, 1997, by and between the School District, Phase One Development. Inc. ("Phase One"), and Kyu Hwang and Kum S. Hwang ("Hwang"). The School District, Phase One, and Hwang, agreed to form CFD No. 5 to impose the levy of special taxes on the property of CFD No. 5 in order to pay for the costs of public school facilities and related infrastructure required by the School District as a result of development.

The table on the following page provides information related to the formation of CFD No. 5.

**Board Actions Related to Formation of CFD No. 5**

| Resolution | Board Meeting Date | Resolution No. |
|---|---|---|
| Resolution of Intention | June 23, 1997 | 58-97 |
| Resolution to Incur Bonded Indebtedness | June 23, 1997 | 59-97 |
| Resolution of Formation | August 4, 1997 | 01-98 |
| Ordinance Levying Special Taxes | August 4, 1997 | 98-1 |

A Notice of Special Tax Lien was recorded in the real property records of the County on August 8, 1997, as Instrument No. 1997-0381079 on all property within CFD No. 5.

## C. Bonds

### 1. 2003 Special Tax Bonds

On March 20, 2003, the 2003 Special Tax Bonds of the Poway Unified School District Community Facilities District No. 5 ("2003 Bonds") were issued in the amount of $1,670,000. The 2003 Bonds were issued authorized and issued under and subject to the terms of the Bond Indenture, dated February 1, 2003 ("2003 Indenture"), and the Act. The 2003 Bonds were issued to (i) finance the Authorized Facilities of CFD No. 5, (ii) pay interest on the 2003 Bonds through September 1, 2003, and (iii) pay the costs of issuing the 2003 Bonds.

### 2. Special Tax Refunding Bonds, Series 2015

On August 12, 2015, the Special Tax Refunding Bonds, Series 2015 of the Poway Unified School District CFD No. 5 ("2015 Bonds", collectively with the 2003 Bonds, "Bonds") were issued in the amount of $1,125,000. The 2015 Bonds were issued authorized and issued under and subject to the terms of the Bond Indenture, dated August 1, 2015 ("2015 Indenture"), and the Act. The 2015 Bonds were issued finance a portion of the defeasance and refunding of the prior Poway Unified School District Public Financing Authority ("Authority") Bonds and thereby discharge the

2003 Bonds. The 2015 Bonds are Local Obligation Bonds of the Authority and are utilized, along with the debt service payments from CFD No. 2, CFD No. 3, and CFD No. 7 to pay the debt service of the Special Tax Revenue Refunding Bonds, Series 2015C of the Authority.

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

# II. Fiscal Year 2025/2026 Annual Special Tax

Each Fiscal Year, CFD No. 5 levies and collects Annual 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 Annual Special Taxes in Fiscal Year 2025/2026.

## A. Special Tax Levy

The Special Tax levy for Fiscal Year 2025/2026 is summarized by Special Tax classification in the table below.

**Fiscal Year 2025/2026**
**Annual Special Tax Levy**

| Tax Class/ Land Use | Unit Type | Number of Units/Acres | Average Assigned Annual Special Tax Rate [1] | Total Assigned Annual Special Taxes |
|---|---|---|---|---|
| 1 | Detached - Not Fully Performed | 0 Units | $0.00 Per Unit | $0.00 |
| 2 | Detached - Fully Performed | 149 Units | $1,263.33 Per Unit | 188,236.42 |
| ***Developed Property*** | | ***0 Units*** | ***NA*** | ***$188,236.42*** |
| ***Undeveloped Property*** | | ***0.00 Acres*** | ***$0.00 Per Acre*** | ***$0.00*** |
| **Total** | | **149 Units** | | **$188,236.42** |

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

## B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 5, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2015 Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

**CFD No. 5**
**Annual 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 | $175,079.00 | N/A | $170,998.00 | $4,081.00 | 2.33% | $0.00 | 0.00% |
| 2022/2023 | 178,579.92 | 0 | 178,579.92 | 0.00 | 0.00% | 0.00 | 0.00% |
| 2023/2024 | 182,150.36 | 0 | 182,150.36 | 0.00 | 0.00% | 0.00 | 0.00% |
| 2024/2025 | 185,792.72 | 1 | 185,174.97 | 617.75 | 0.33% | 0.00 | 0.00% |
| 2025/2026 | 188,236.42 | 1 | 187,606.31 | 630.11 | 0.33% | 630.11 | 0.33% |

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

# III. Fund and Account Activity and Balances

Special Taxes are collected by the County Tax Collector as part of the regular property tax bills. Once received by the County Tax Collector the Special Taxes are transferred to the School District where they are then deposited into the Special Tax Fund held with the Fiscal Agent. Special Taxes are periodically transferred to make debt service payments on the 2015 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 5.

## A. Fiscal Agent Accounts

Funds and accounts associated with the 2015 Bonds are currently being held by the Fiscal Agent. These funds and accounts were established pursuant to the 2015 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 2026/2027.

**Fund and Account Balances**
**as of June 30, 2026**

| Account Name | Account Number | Balance |
|---|---|---|
| Special Tax Fund | 7150917A | $152,797.91 |
| Interest Account | 7150917B | 1.67 |
| Principal Account | 7150917C | 0.00 |
| Administrative Expense Fund | 7150917I | 125,460.80 |
| Redemption Fund | 7150917R | 339.16 |
| **Total** | | **$278,599.54** |

## B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 5 are limited based on the restrictions as described within the 2015 Indenture. The table below presents the sources and uses of all funds and accounts for CFD No. 5 from July 1, 2025, through June 30, 2026.

**Fiscal Year 2025/2026**
**Sources and Uses of Funds**

| Sources | |
|---|---|
| Bond Proceeds | $0.00 |
| Annual Special Tax Receipts | 189,035.61 |
| Investment Earnings | 6,993.02 |
| **Total** | **$196,028.63** |
| **Uses** | |
| Interest Payments | ($14,125.00) |
| Principal Payments | (105,000.00) |
| Authorized Facilities | 0.00 |
| Administrative Expenses | (16,118.00) |
| Transfer to the CFD No. 5 Custodial Account | (36,861.74) |
| **Total** | **($172,104.74)** |

# IV. Annual Special Tax Requirement

This Section outlines the calculation of the Annual Special Tax Requirement of CFD No. 5 based on the financial obligations for Fiscal Year 2026/2027.

## A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 5 are calculated in accordance and pursuant to the RMA. Pursuant to the 2015 Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the 2015 Bonds may be used to purchase/construct the Authorized Facilities of CFD No. 5. The table below shows the calculation of the Annual Special Tax Requirement for Fiscal Year 2026/2027.

**Annual Special Tax Requirement for CFD No. 5**

| | | |
|---|---|---|
| **Fiscal Year 2025/2026 Remaining Sources** | | **$152,799.58** |
| Balance of Special Tax Fund | $152,797.91 | |
| Balance of Interest Fund | 1.67 | |
| Balance of Principal Fund | 0.00 | |
| Anticipated Special Taxes | 0.00 | |
| **Fiscal Year 2025/2026 Remaining Obligations** | | **($152,799.58)** |
| September 1, 2026 Interest Payment | ($6,012.50) | |
| September 1, 2026 Principal Payment | (110,000.00) | |
| Direct Construction of Authorized Facilities | (36,787.08) | |
| **Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)** | | **$0.00** |
| **Fiscal Year 2026/2027 Obligations** | | **($192,001.24)** |
| Administrative Expense Budget | ($32,168.80) | |
| Anticipated Special Tax Delinquencies [1] | (642.71) | |
| March 1, 2027 Interest Payment | (4,212.50) | |
| September 1, 2027 Interest Payment | (4,212.50) | |
| September 1, 2027 Principal Payment | (115,000.00) | |
| Direct Construction of Authorized Facilities | (35,764.73) | |
| **Fiscal Year 2026/2027 Annual Special Tax Requirement** | | **$192,001.24** |

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 0.33%.

## 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 financed 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 | $20,153.90 |
| Consultant/Trustee Expenses | 7,000.00 |
| County Tax Collection Fees | 14.90 |
| Contingency for Legal | 5,000.00 |
| **Total Expenses** | **$32,168.80** |

# V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 5 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 5.

## 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 January 1st of the prior Fiscal Year. Building Permits have been issued for 150 Units by the County of San Diego within CFD No. 5. According to the County Assessor, all property zoned for residential development within CFD No. 5 has been built and completed. As of the date of this Report, one (1) owner has prepaid their Special Tax obligation and are no longer considered taxable property and are no longer subject to the Special Tax. The table below summarizes the Special Tax classification for the Units within CFD No. 5.

**Fiscal Year 2026/2027**
**Special Tax Classification**

| Initial Tax Year | Land Use | Number of Units |
|---|---|---|
| 1999/2000 | Developed Property | 4 |
| 2000/2001 | Developed Property | 96 |
| 2001/2002 | Developed Property | 35 |
| 2002/2003 | Developed Property | 14 |
| **Total** | | **149** |

# VI. Fiscal Year 2026/2027 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the Maximum Annual Special Rate, as determined by the provisions of the RMA, in the amount needed to satisfy the Annual Special Tax Requirement.

Based on the Annual Special Tax Requirement listed in Section IV, CFD No. 5 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Assigned Annual Special Tax and Maximum Annual Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Annual Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 5 can be found on the table below.

**Fiscal Year 2026/2027**
**Annual Special Tax Levy**

| Tax Class/ Land Use | Unit Type | Number of Units/Acres | Average Assigned Annual Special Tax Rate [1] | Total Assigned Annual Special Taxes |
|---|---|---|---|---|
| 1 | Detached - Not Fully Performed | 0 Units | $0.00 Per Unit | $0.00 |
| 2 | Detached - Fully Performed | 149 Units | $1,288.60 Per Unit | 192,001.24 |
| ***Developed Property*** | | ***0 Units*** | ***NA*** | ***$192,001.24*** |
| ***Undeveloped Property*** | | ***0.00 Acres*** | ***$0.00 Per Acre*** | ***$0.00*** |
| **Total** | | **149 Units** | | **$192,001.24** |

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

https://calschools.sharepoint.com/cfs/unregulated/poway unified/developer revenue/cfd admin/cfd no. 5/fy 2026-27/poway usd_cfd 5_fy2026-27_specialtaxreport_d1.docx

# Exhibit A

## Rate and Method of Apportionment

# RATE AND METHOD OF APPORTIONMENT FOR COMMUNITIES FACILITIES DISTRICT NO. 5 OF THE POWAY UNIFIED SCHOOL DISTRICT

An Annual Special Tax shall be levied on and collected in Community Facilities District No. 5 (the "CFD") of the Poway Unified School District (the "School District") in 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 the CFD, 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

The terms hereinafter set forth have the following meanings:

**"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.

**"Annual Special Tax"** means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

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

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

**"Assigned Annual Special Tax"** means the Annual Special Tax on an Assessor's Parcel of Developed Property determined pursuant to Section C1 below.

**"Assistant Superintendent"** means the Assistant Superintendent of Business of the School District or his/her designee.

**"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, which obligation may be incurred by the CFD.

**"CFD"** means Community Facilities District No. 5 established by the School District under the Act.

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

**"Detached Unit"** means an Assessor's Parcel of Residential Property.

**"Developed Property"** means all Assessor's Parcels in the CFD for which building permits for new construction of a Residential Unit was issued on or before January 1 of the prior Fiscal Year.

**"Exempt Property"** means each Assessor's Parcel that is not Developed Property and the property designated as being exempt from Special Taxes in Section H.

**"Final Subdivision Map"** means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates building sites, recorded in the County Office of the Recorder.

**"Fiscal Year"** means the period commencing on July 1 of any year and ending the following June 30.

**"Gross Prepayment Amount"** for any Assessor's Parcel of Developed Property means that gross prepayment amount calculated as provided in Section E.1.

**"Index"** means the Lee Saylor Construction Cost Index for Class D Construction, the Marshall & Swift Construction Cost Index for Class D Construction or such other index as is used from time to time by the State Allocation Board to estimate school construction costs (collectively, the "SAB Index"), or in the absence of the SAB Index, the Engineering News Record, Construction Cost Index (Los Angeles Area) published by McGraw-Hill, Inc. ("ENR Index"), or in the absence of such ENR Index, an index which reasonably approximates increases in costs of school construction.

**"Initial Assigned Annual Special Tax"** means the Assigned Annual Special Tax for an Assessor's Parcel which has been designated as Developed Property for the first time in that Fiscal Year.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, that can be levied by the CFD in any Fiscal Year on an Assessor's Parcel of Developed Property.

**"Partial Prepayment Amount"** means the dollar amount required to prepay a portion of the Annual Special Tax obligation on any Assessor's Parcel, determined pursuant to Section F.

**"Prepayment Amount"** means the dollar amount required to prepay all of the Annual Special Tax obligation on any Assessor's Parcel, determined pursuant to Section E.

**"Residential Unit"** means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

**"Special Tax"** means the special tax to be levied in each Fiscal Year on each Assessor' Parcel of Developed Property.

**"Transfer Agreement"** means the School Site Transfer Agreement and Escrow Instruction dated as of _____, 1997 between the District and Phase One Development, Inc., a Memorandum of which was recorded _____, 1997 as Document No. 97-_____.

## SECTION B
## ASSIGNMENT TO LAND USE CLASSES

For each Fiscal Year, beginning with Fiscal Year 1997-98, each Assessor's Parcel within the CFD shall be classified as Developed Property or as Exempt Property.

## SECTION C
## MAXIMUM SPECIAL TAX

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

The Initial Assigned Annual Special Tax for each Assessor's Parcel of Developed Property in Fiscal Year 1997-98 shall be:

(i) $1,685.00 if the Transfer Agreements has not been fully performed in consideration of an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2; or

(ii) $690.00, if the Transfer Agreement has been fully performed in exchange for an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2.

Each July 1, commencing July 1, 1998, the amount of the Initial Assigned Annual Special Tax shall be increased by the greater of the annual percentage change in the Index or two percent (2.00%) of the amount in effect in the prior Fiscal year. The annual percentage change in the Index shall be calculated for the twelve (12) months ending November 30 of the prior Fiscal Year.

For Fiscal Years following the Fiscal Year in which the Initial Assigned Annual Special Tax was applied, the Assigned Annual Special Tax shall be increased by two percent (2.00%) of the amount in effect in the prior Fiscal Year.

## SECTION D
## METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing Fiscal Year 1997-98 and for each subsequent Fiscal Year, the Assistant Superintendent shall levy the Maximum Special Tax on each Assessor's Parcel of Developed Property.

## SECTION E
## PREPAYMENT OF ANNUAL SPECIAL TAX

The Annual Special Tax obligation of an Assessor's Parcel of Developed Property or an Assessor's Parcel of property for which a building permit has been issued may be prepaid in full. An owner of an Assessor's Parcel intending to prepay the Annual Special Tax obligation shall provide the CFD with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD shall notify such owner of the Prepayment Amount of such Assessor's Parcel.

### 1. Prior to Issuance of Bonds

Prior to the issuance of any Bonds, the Prepayment Amount for each Assessor's Parcel of Developed Property shall be the amount equal to the Gross Prepayment Amount in the Fiscal Year in which prepayment is made. The Gross Prepayment Amount for Fiscal Year 1997-98 is:

(i) $16,392 for each Residential Unit, if, at the time payment is due, the Transfer Agreement has not been fully performed in exchange for an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2; or

(ii) $7,059 for each Residential Unit if, at the time payment is due, the Transfer Agreement has been fully performed in consideration of an in-kind payment as provided in Transfer Agreement Sections 2.2 and 3.2.

On each July 1, commencing July 1, 1998, the Gross Prepayment Amounts shall be increased by the greater of the annual percentage change in the Index or two percent (2.00%) of the amount in effect in the prior Fiscal Year. The annual percentage change in the Index shall be calculated for the twelve (12) months ending November 30 of the prior Fiscal Year.

### 2. Subsequent to Issuance of Bonds

After the issuance of any Bonds, the Prepayment Amount for each Assessor's Parcel of Developed Property shall be the amount equal to (i) the Gross Prepayment Amount (as calculated in Section E.1) minus (ii) the amount of regularly scheduled principal of such Bonds retired in the CFD with respect to such Assessor's Parcel, which amount shall be determined by multiplying (a) the amount of regularly scheduled principal that has been retired on such Bonds, times (b) 0.06667 (1/150).

## SECTION F
## PARTIAL PREPAYMENT OF SPECIAL TAX

At the time a residential Final Subdivision Map is recorded within the CFD, the property owner filing said Final Subdivision map for recordation concurrently may elect for all of the Assessor's Parcels created by said Final Subdivision Map to prepay a portion of the applicable future Annual Special Taxes. In order to prepay a portion of the applicable future Annual Special Taxes, residential Final Subdivision map must contain at least 9 Detached Units. The partial prepayment of the Annual Special Tax shall be collected at the time of the issuance of a building permit. The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = P_E \text{ X } F.$$

These terms have the following meanings:

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

The owner of any Assessor's Parcel who desires such partial prepayment shall notify the Assistant Superintendent of (i) such owner's intent to partially prepay the Annual Special Tax obligation and, (iii) the percentage by which the Annual Special Tax obligation shall be prepaid. The Assistant Superintendent shall provide the owner with a statement of the amount required for the partial prepayment of the Annual Special Tax obligation for an Assessor's Parcel within ten (10) working days of the request and may charge a reasonable fee for providing this service.

With respect to any Assessor's Parcel that is partially prepaid, the Assistant Superintendent shall indicate in the records of the CFD that there has been a partial prepayment of the Annual Special Tax and shall cause a suitable notice to be recorded in compliance with the Act within 30 days of receipt of such partial prepayment of Annual Special Taxes, to indicate the partial prepayment of Annual Special Taxes and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. The portion of the Annual Special Tax with respect to any Assessor's Parcel, equal to the outstanding percentage (1.00 – F) of the remaining Annual Special Tax, shall continue to be levied on such Assessor's Parcel.

The amount of the Partial Prepayment Amount deposited in applicable redemption fund may be in an amount able to redeem other than a $5,000 increment of Bonds. In such cases, the increment above $5,000 or integral multiple thereof will be retained in the applicable redemption fund to be used with the next prepayments of Bonds.

Notwithstanding the foregoing, no partial prepayment shall be allowed unless the amount of Maximum Annual Special taxes that may be levied on Developed Property within the CFD both prior to and after the proposed partial prepayment is at least 1.1 times annual debt service on all Outstanding Bonds.

## SECTION G
## TERMINATION OF SPECIAL TAX

The Annual Special Tax shall be levied for a term of twenty-five (25) Fiscal Years after the last bond series is issued for the CFD, but in no event shall the Annual Special Tax be levied later than Fiscal Year 2045-46.

## SECTION H
## EXEMPTIONS

The Assistant Superintendent shall not levy a Special Tax on (i) properties owned by the State of California, Federal or other local governments except as otherwise provided in Sections 53317.3, 53317.5 and 53340.1 of the Government Code, (ii) properties within the boundaries of the CFD which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) properties owned by a homeowners' association, (iv) properties set forth in the easement, or (v) properties that are not Developed Property. Only Developed Property shall be subject to Special Tax.

## SECTION I
## 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 Assistant Superintendent not later than one (1) calendar year after having paid the first installment of the Special Tax that is disputed. The Assistant Superintendent 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 Assistant Superintendent's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on the Assessor's Parcel in the subsequent Fiscal Year(s).

## SECTION J
## MANNER OF COLLECTION

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided however, that CFD may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

# Exhibit B

## CFD Boundary Map

PHASE I
BERNARDO LAKES

SHEET 1 OF 1

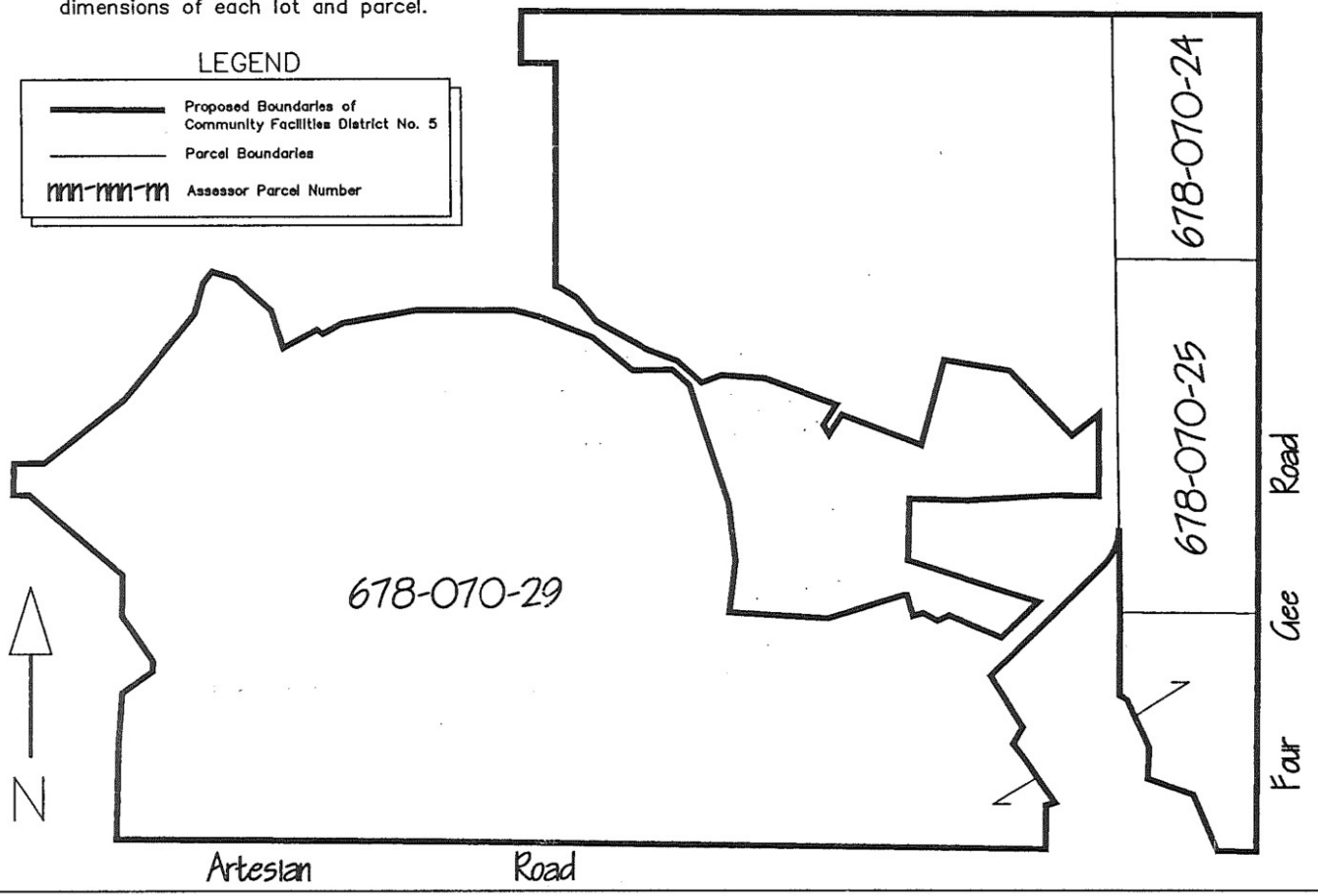
# PROPOSED BOUNDARIES OF

## POWAY UNIFIED SCHOOL DISTRICT
## COMMUNITY FACILITIES DISTRICT NO. 5
## SAN DIEGO COUNTY
## STATE OF CALIFORNIA

Reference is hereby made to the Assessor maps of the County of San Diego for an exact description of the lines and dimensions of each lot and parcel.

LEGEND

| | |
|---|---|
| ——— | Proposed Boundaries of Community Facilities District No. 5 |
| ——— | Parcel Boundaries |
| nnn-nnn-nn | Assessor Parcel Number |




(1) Filed in the office of the Secretary to the Board of Education this ____ day of _____, 19____.

_____
Dr. Robert Reeves
Secretary of the Board of Education

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 5, San Diego County, State of California, was approved by the Board of Education at a regular meeting thereof, held on this_____ day of _____, 19____, by its Resolution No. _____.

_____
Dr. Robert Reeves
Secretary of the Board of Education

(3) Filed this _____ day of _____, 19____, at the hour of _____ o'clock __m, in Book _____ of Maps of Assessment and Community Facilities Districts at page _____ and as Instrument No. _____, in the office of the County Recorder of San Diego County, State of California.

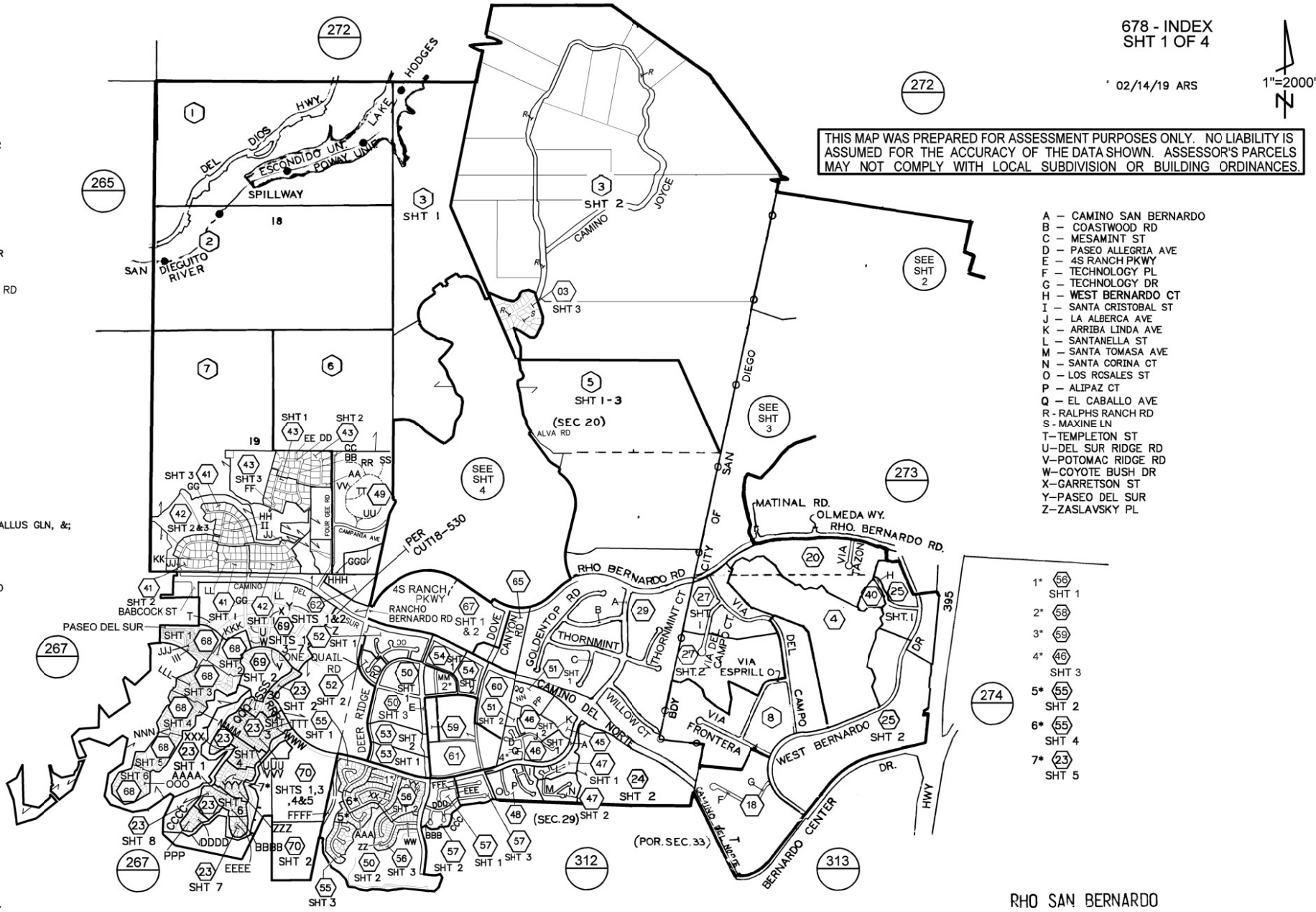
_____
County Recorder of San Diego County

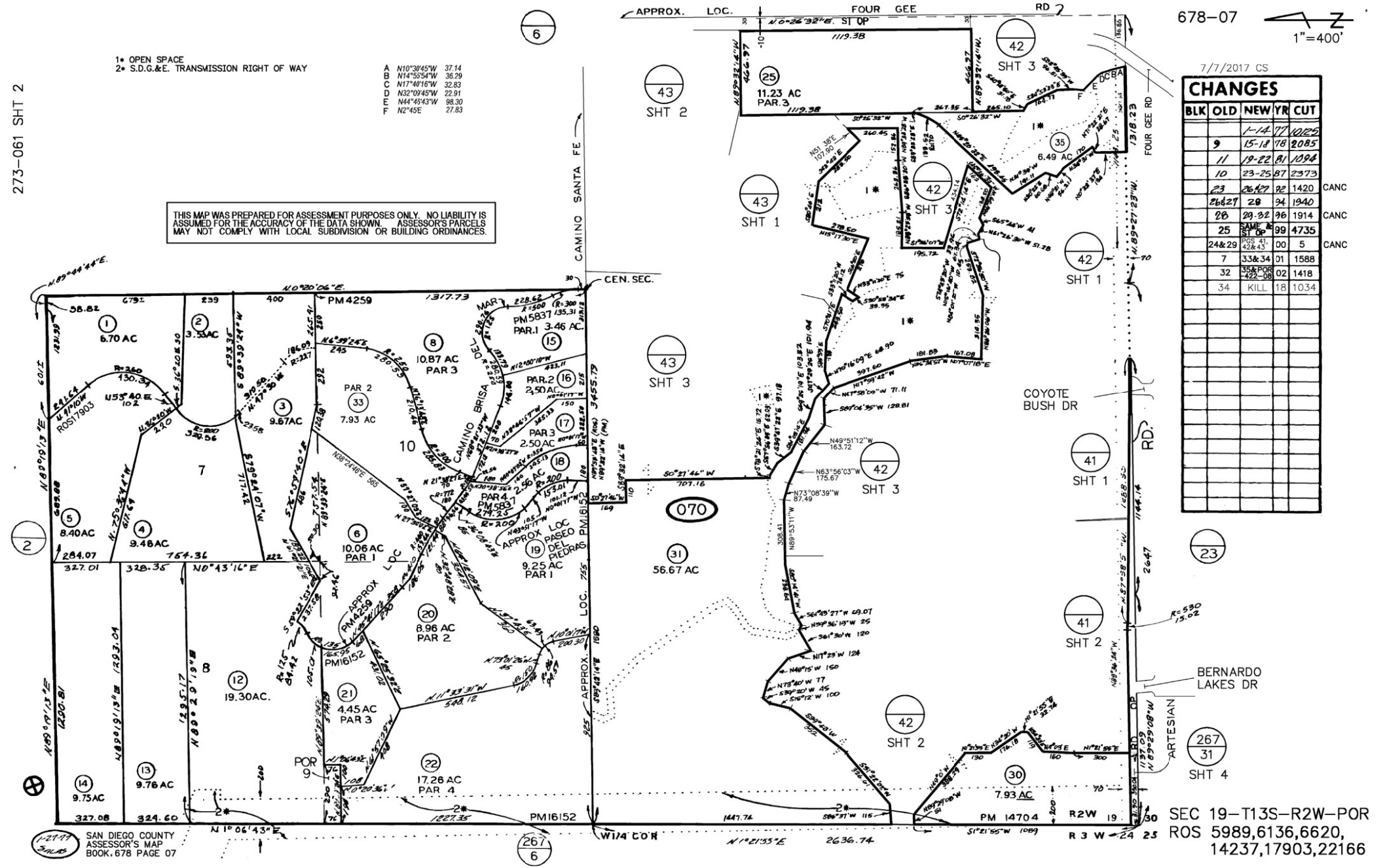
PREPARED BY
DAVID TAUSSIG & ASSOCIATES, INC.

# Exhibit C

## Assessor's Parcel Maps

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




| CHANGES | | | | |
|---|---|---|---|---|
| BLK | OLD | NEW | YR | CUT |
| | | 1-14 | 77 | 10125 |
| | 9 | 15-18 | 78 | 2085 |
| | 11 | 19-22 | 81 | 1094 |
| | 10 | 23-25 | 87 | 2373 |
| | 23 | 26&27 | 92 | 1420 CANC |
| | 26&27 | 28 | 94 | 1940 |
| | 28 | 29-32 | 96 | 1914 CANC |
| | 25 | SAME & ST OP | 99 | 4735 |
| | 24&29 | PGS 41, 42&43 | 00 | 5 CANC |
| | 7 | 33&34 | 01 | 1588 |
| | 32 | 35&POR 422-08 | 02 | 1418 |
| | 34 | KILL | 18 | 1034 |

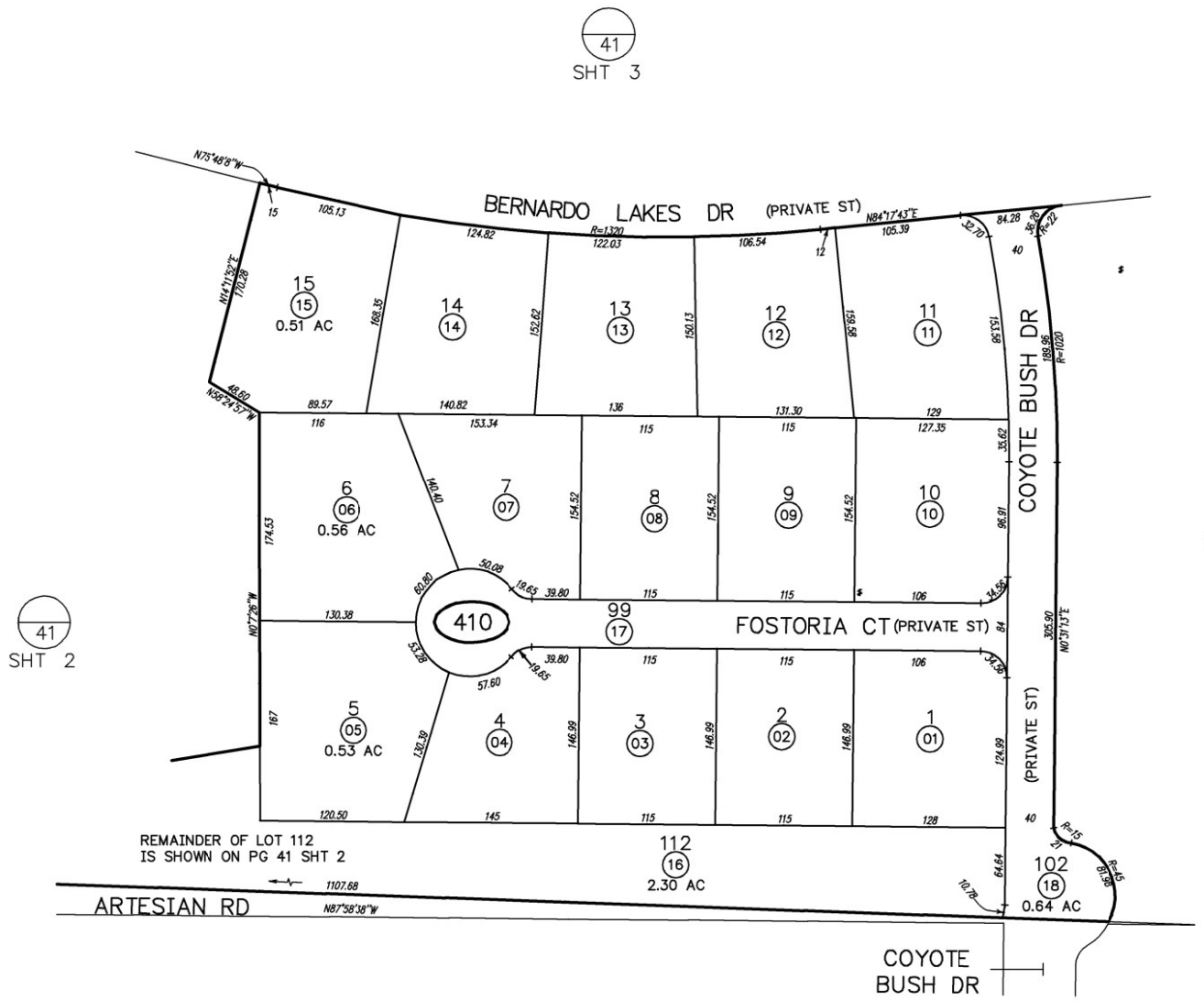
08

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 — 41
SHT 1 OF 3
N
1'' = 100'
8/22/00 RAG ✓
Drawn: 5/28/99 By: LM From: 678-070

CHANGES

| BLK | PRIOR APN | NEW APN | YR | CUT NO. |
|---|---|---|---|---|
| 410 | | 1 THRU 18 | 00 | 5 CANC |




MAP 13734 — CO OF SD TCT 5070-1

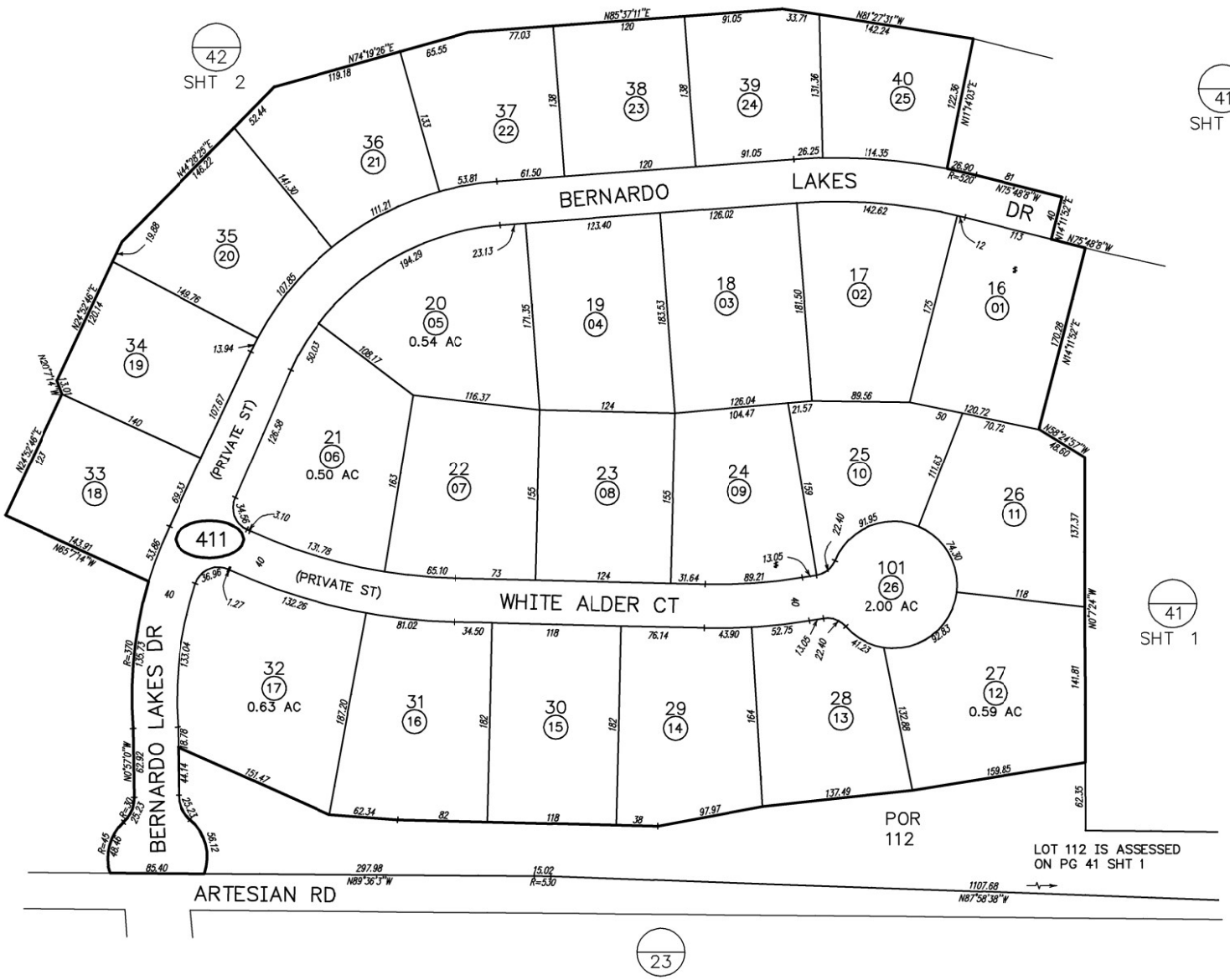
08

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.

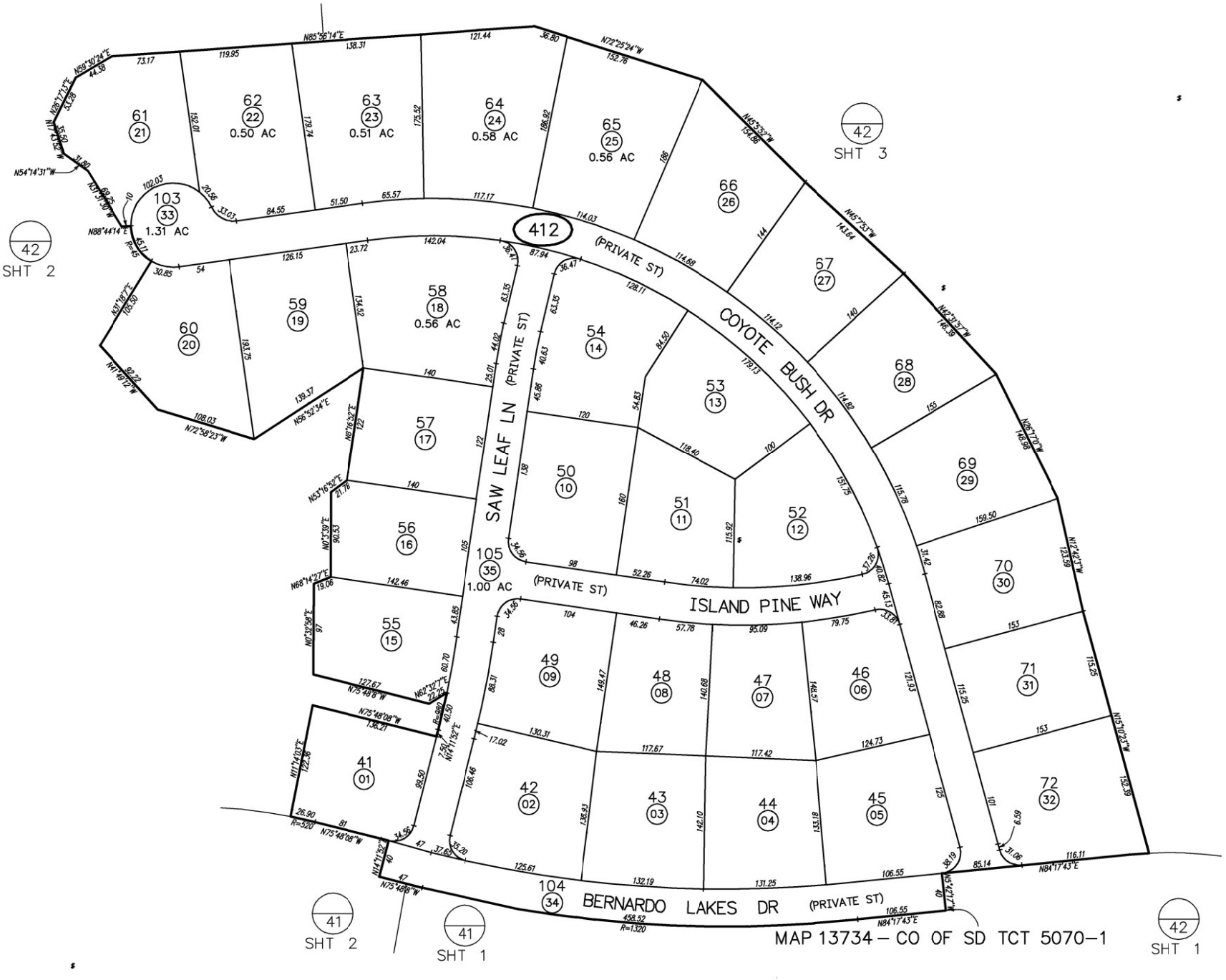
SAN DIEGO COUNTY ASSESSOR'S MAP
678 — 41
SHT 2 OF 3
N
1'' = 100'
8/22/00 RAG ✓
Drawn: 5/28/99 By: LM From: 678-070

CHANGES

| BLK | PRIOR APN | NEW APN | YR | CUT NO. |
|---|---|---|---|---|
| 411 | | 1 THRU 26 | 00 | 5 CANC |




MAP 13734 — CO OF SD TCT 5070-1



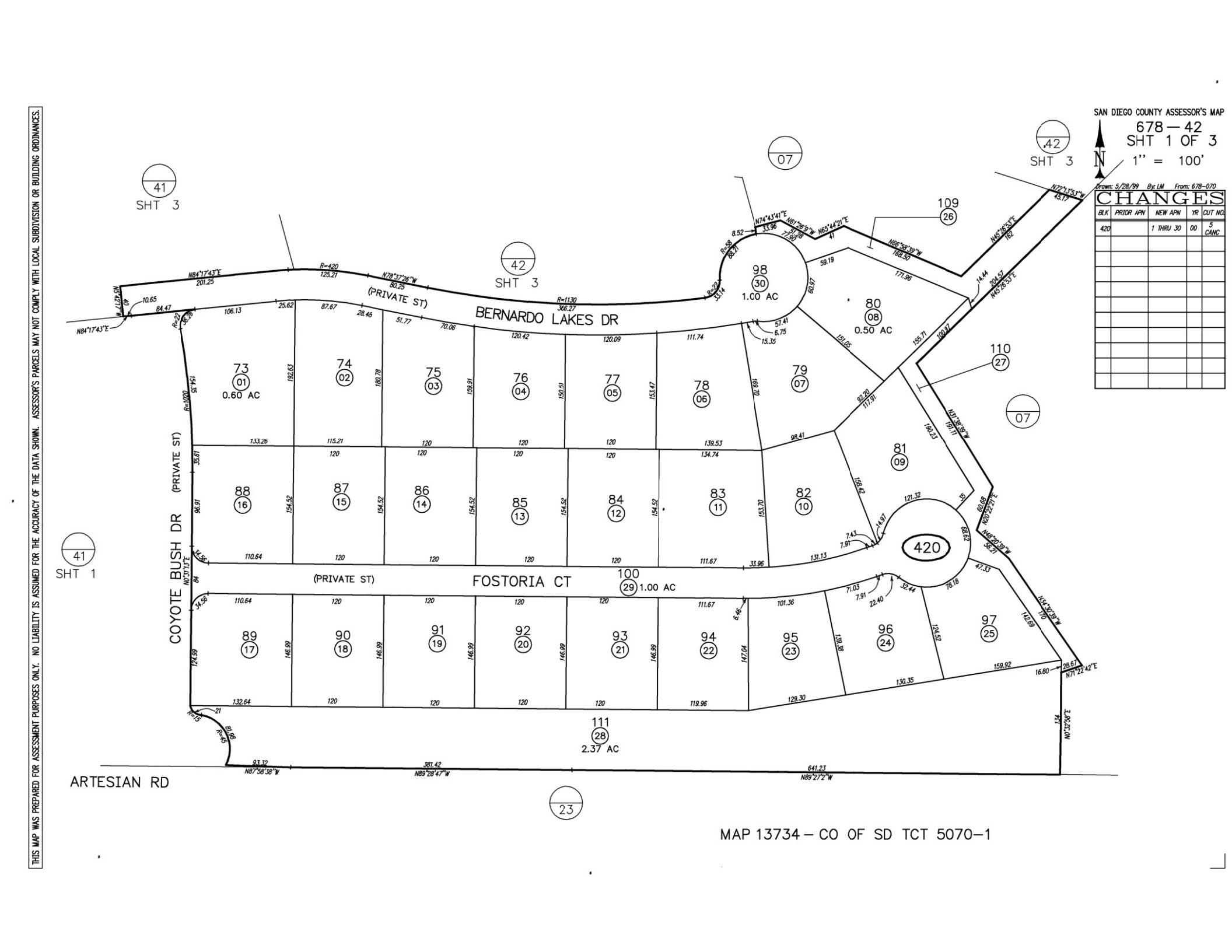

SAN DIEGO COUNTY ASSESSOR'S MAP
678 – 41
SHT 3 OF 3
N
1'' = 100'

Drawn: 5/28/99 By: LM From: 678-070

CHANGES

| BLK | PRIOR APN | NEW APN | YR | CUT NO. |
|---|---|---|---|---|
| 412 | | 1 THRU 35 | 00 | 5 CANC |

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



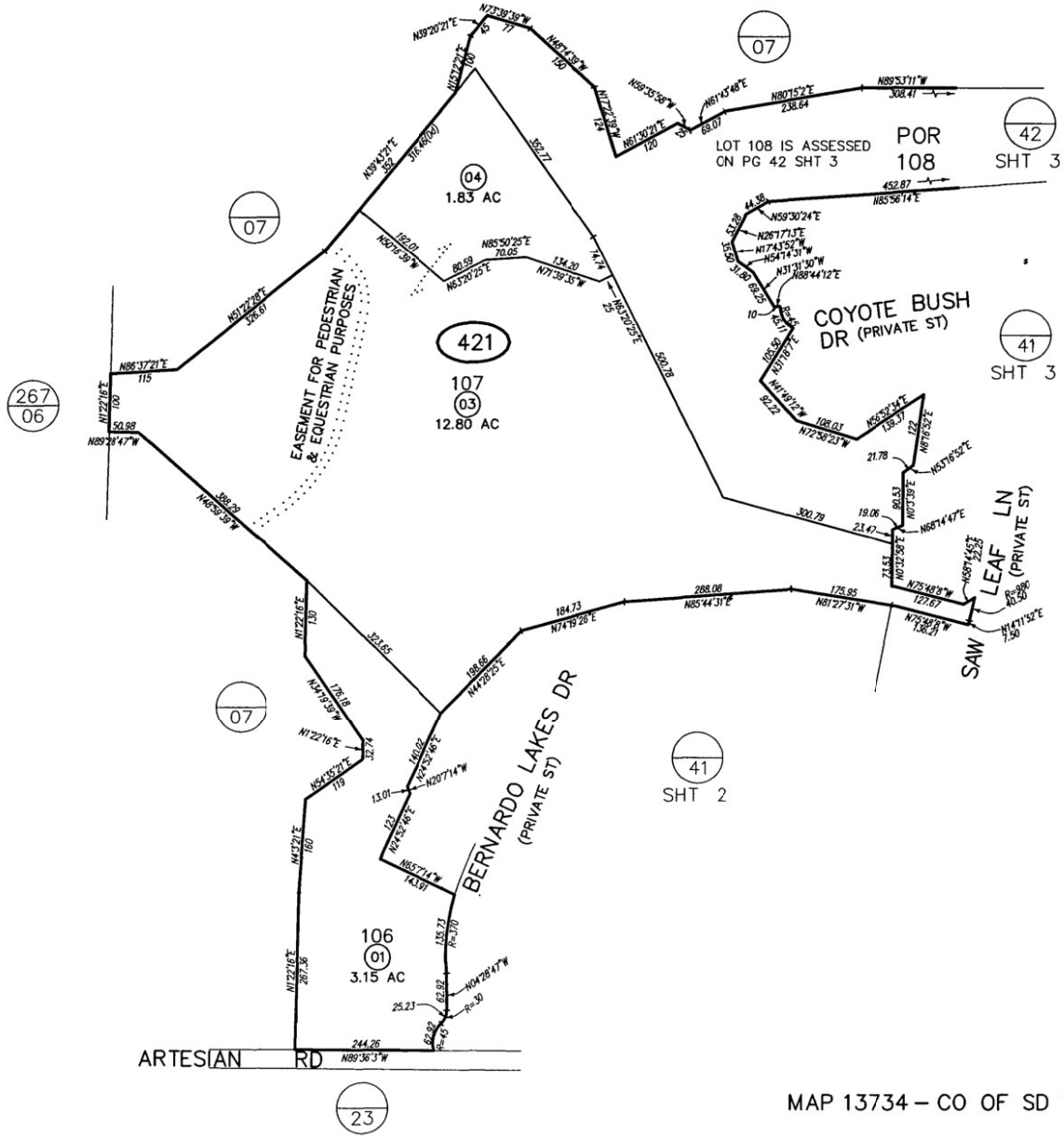

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

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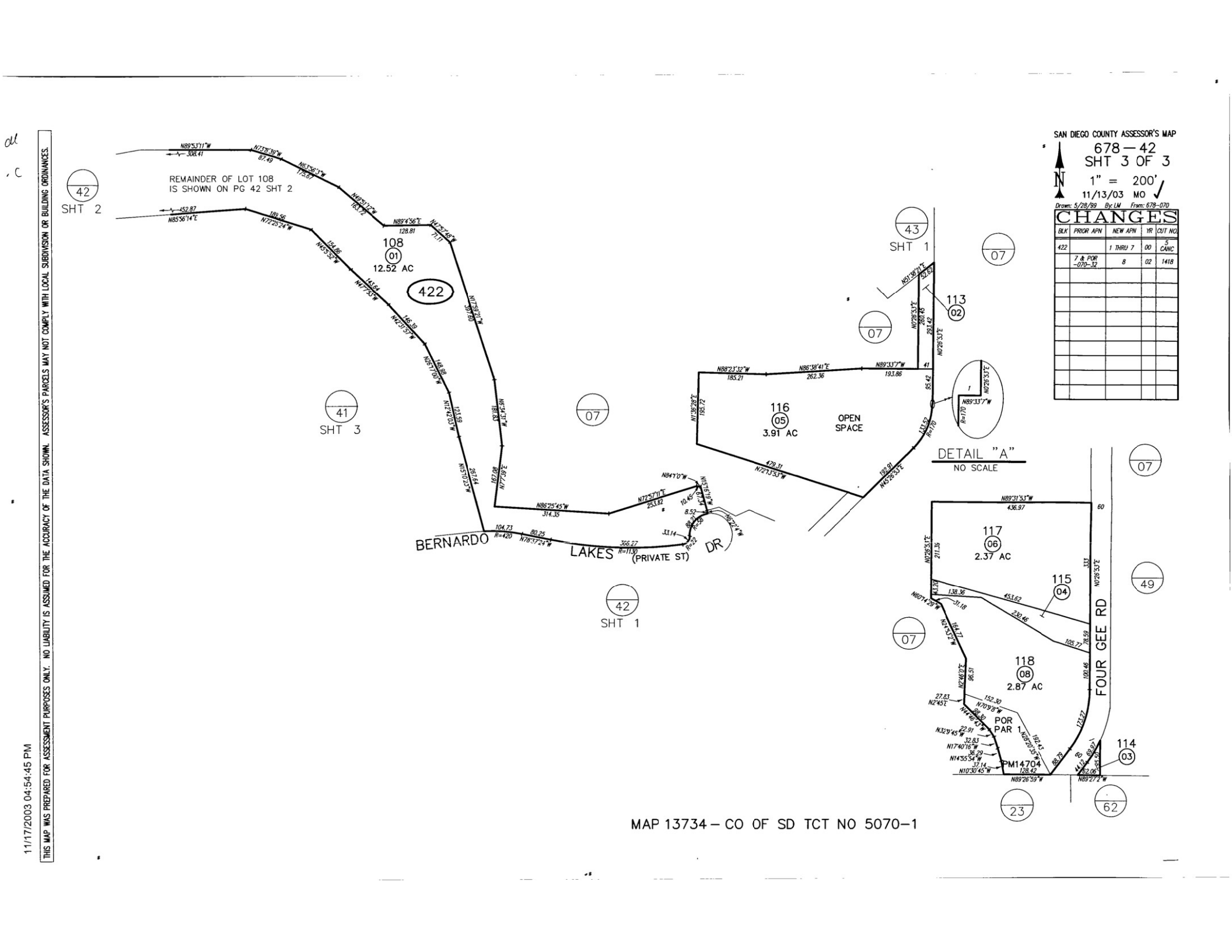
SAN DIEGO COUNTY ASSESSOR'S MAP
678 – 42
SHT 2 OF 3
1" = 200'
10/21/2005 SM
Drawn: 5/28 /99 By: LM From: 678-070

CHANGES

| BLK | PRIOR APN | NEW APN | YR | CUT NO. |
|---|---|---|---|---|
| 421 | | 01 & 02 | 00 | 5 CANC |
| | 02 | 03 & 04 | 06 | 2034 |

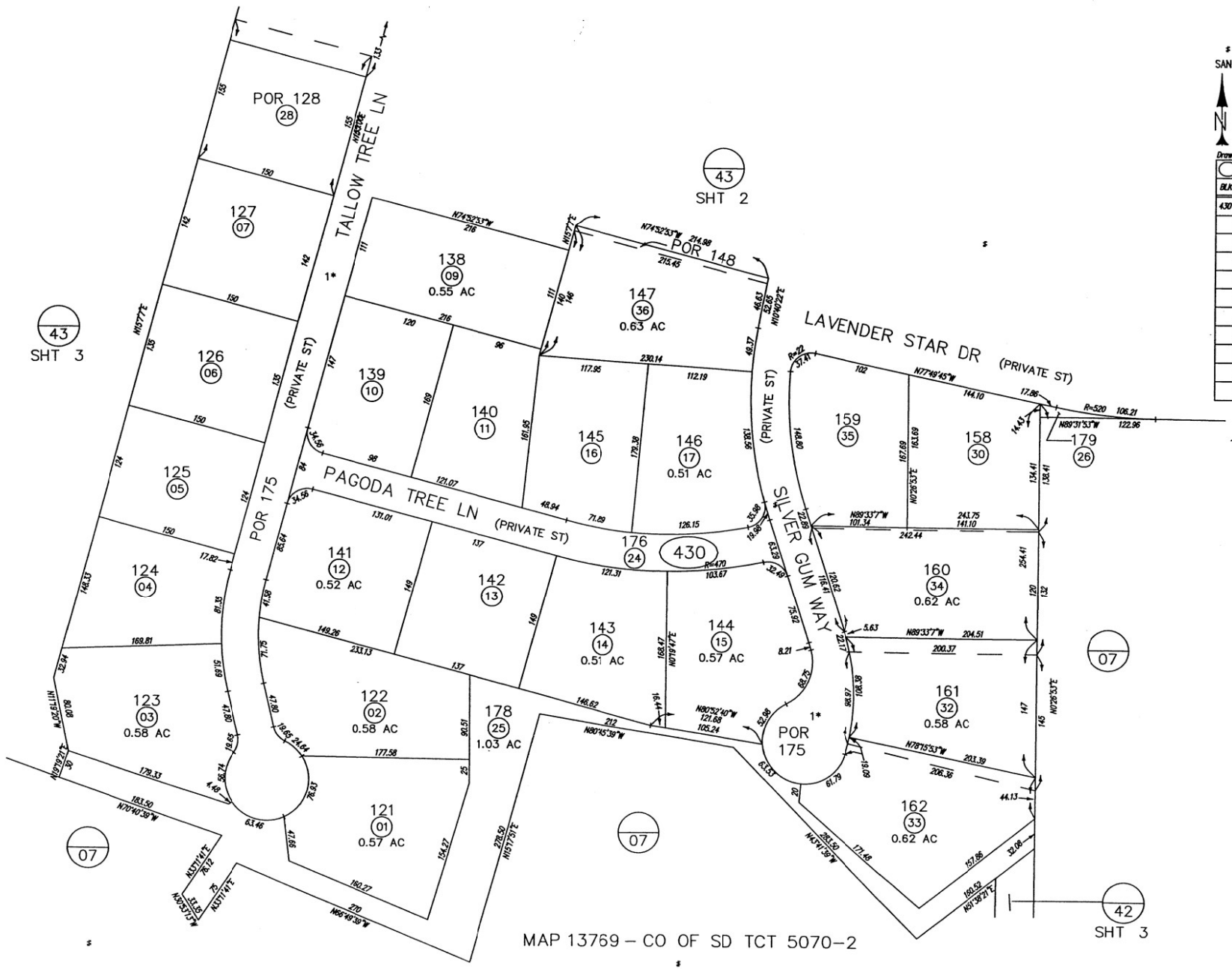



MAP 13734 – CO OF SD TCT 5070–1




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

11/17/2003 04:54:45 PM



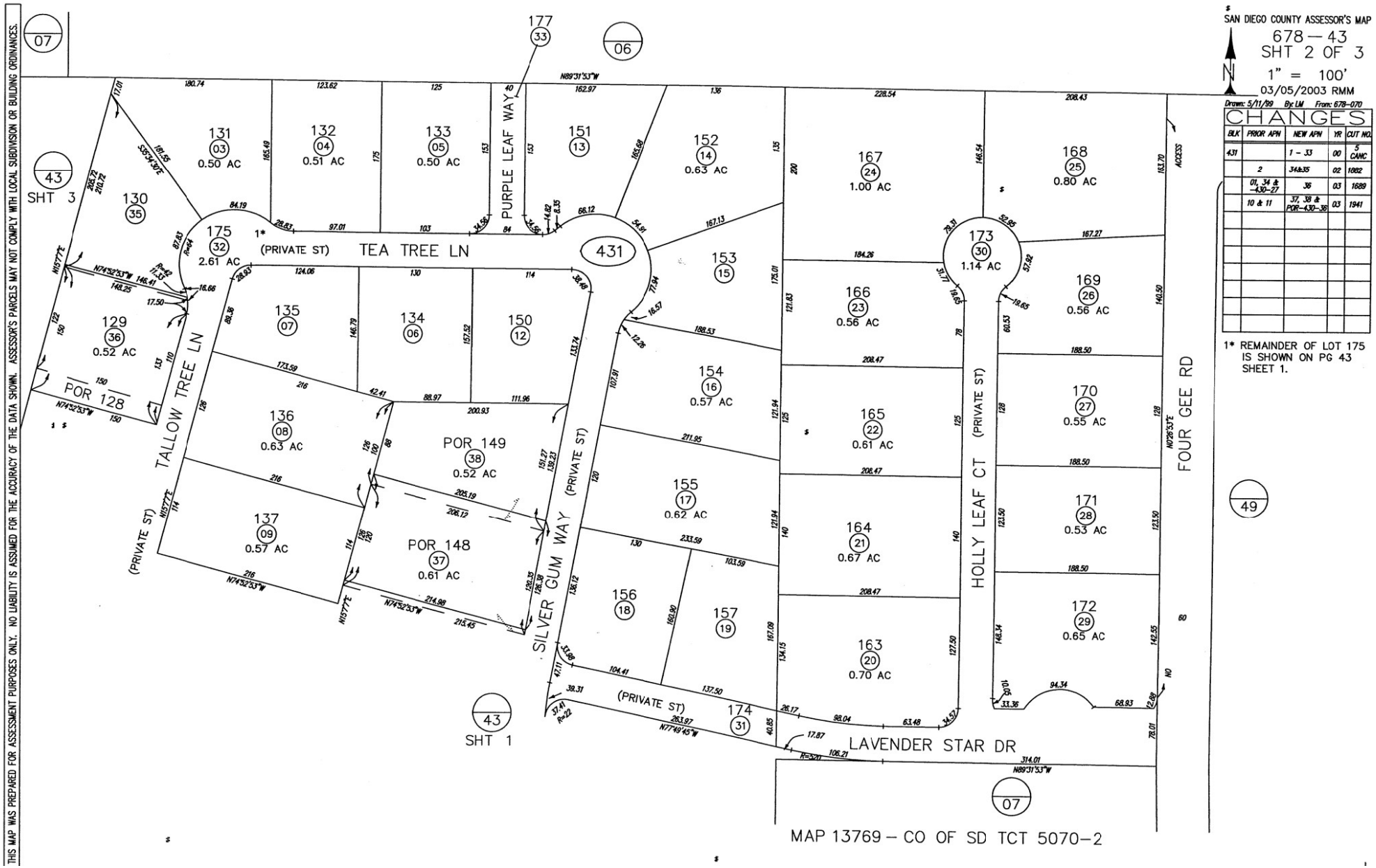

SAN DIEGO COUNTY ASSESSOR'S MAP
678 – 43
SHT 1 OF 3
1" = 100'
03/05/2003 RMM

Drawn: 6/11/99 By: LM From: 678–070

CHANGES

| BLK | PRIOR APN | NEW APN | YR | CUT NO. |
|---|---|---|---|---|
| 430 | | 1 – 26 | 00 | 5 CANC |
| | 08 | 27 & 28 | 02 | 1668 |
| | 19 | 29 & 30 | 03 | 1428 |
| | 21 THRU 23 | 31 THRU 33 | 03 | 1097 |
| | 20, 29 & 31 | 34 & 35 | 03 | 1195 |
| | 27 | POR –431–36 | 03 | 1689 |
| | 18 & POR –431–10 | 36 | 03 | 1941 |

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 – 43
SHT 2 OF 3
1" = 100'
03/05/2003 RMM
Drawn: 5/11/99 By: LM From: 678-070
CHANGES
BLK | PRIOR APN | NEW APN | YR | CUT NO.
431 | | 1 - 33 | 00 | 5 CANC
2 | 34&35 | 02 | 1882
01, 34 & 430-27 | 36 | 03 | 1689
10 & 11 | 37, 38 & POR-430-36 | 03 | 1941
1* REMAINDER OF LOT 175 IS SHOWN ON PG 43 SHEET 1.
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.
TEA TREE LN
PURPLE LEAF WAY
TALLOW TREE LN
SILVER GUM WAY (PRIVATE ST)
HOLLY LEAF CT (PRIVATE ST)
FOUR GEE RD
LAVENDER STAR DR
(PRIVATE ST)
431
130 (35)
131 (03) 0.50 AC
132 (04) 0.51 AC
133 (05) 0.50 AC
151 (13)
152 (14) 0.63 AC
153 (15)
154 (16) 0.57 AC
155 (17) 0.62 AC
156 (18)
157 (19)
167 (24) 1.00 AC
168 (25) 0.80 AC
166 (23) 0.56 AC
169 (26) 0.56 AC
165 (22) 0.61 AC
170 (27) 0.55 AC
164 (21) 0.67 AC
171 (28) 0.53 AC
163 (20) 0.70 AC
172 (29) 0.65 AC
173 (30) 1.14 AC
174 (31)
175 (32) 2.61 AC
129 (36) 0.52 AC
POR 128
135 (07)
134 (06)
150 (12)
136 (08) 0.63 AC
POR 149 (38) 0.52 AC
137 (09) 0.57 AC
POR 148 (37) 0.61 AC
177 (33)
06
07
43 SHT 3
43 SHT 1
49
MAP 13769 – CO OF SD TCT 5070-2

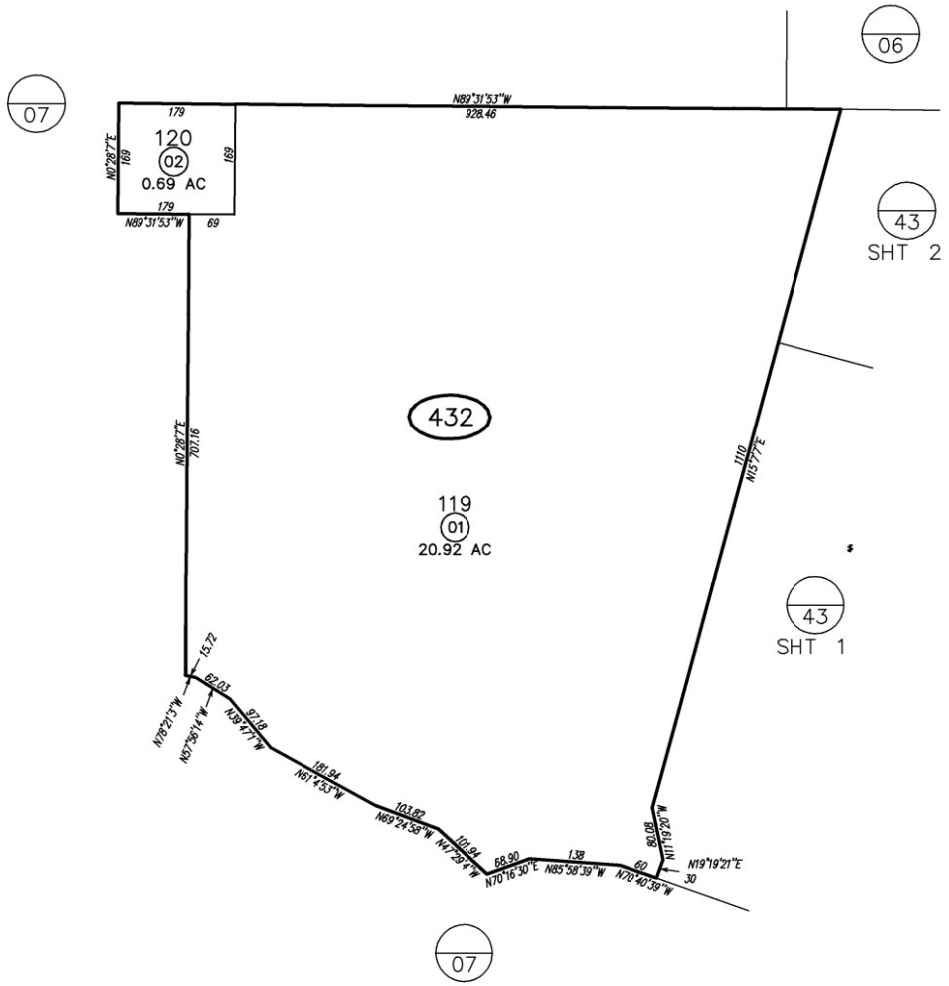
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

SAN DIEGO COUNTY ASSESSOR'S MAP
678 — 43
SHT 3 OF 3
N
1'' = 200'

Drawn: 6/11/99 By: LM From: 678-070

CHANGES

| BLK | PRIOR APN | NEW APN | YR | CUT NO. |
|---|---|---|---|---|
| 432 | | 1 & 2 | 00 | 5 CANC |




MAP 13769 — CO OF SD TCT 5070—2

# Exhibit D

## Special Tax Refunding Bonds, Series 2015

## Debt Service Schedule

# Poway Unified School District
# Community Facilities District No. 5
# Series 2015 Special Tax Refunding Bonds
# Debt Service Schedule

| Period Ending | Series 2015 Special Tax Refunding Bonds | | Annual Debt Service Payment |
|---|---|---|---|
| | Principal | Interest | |
| 9/1/2026 | $110,000.00 | $12,025.00 | $122,025.00 |
| 9/1/2027 | 115,000.00 | 8,425.00 | 123,425.00 |
| 9/1/2028 | 120,000.00 | 4,687.50 | 124,687.50 |
| **Total** | **$345,000.00** | **$25,137.50** | **$370,137.50** |

# Exhibit E

## Delinquent Annual Special Tax Report

# Fixed Charge Special Assessment Delinquency Report

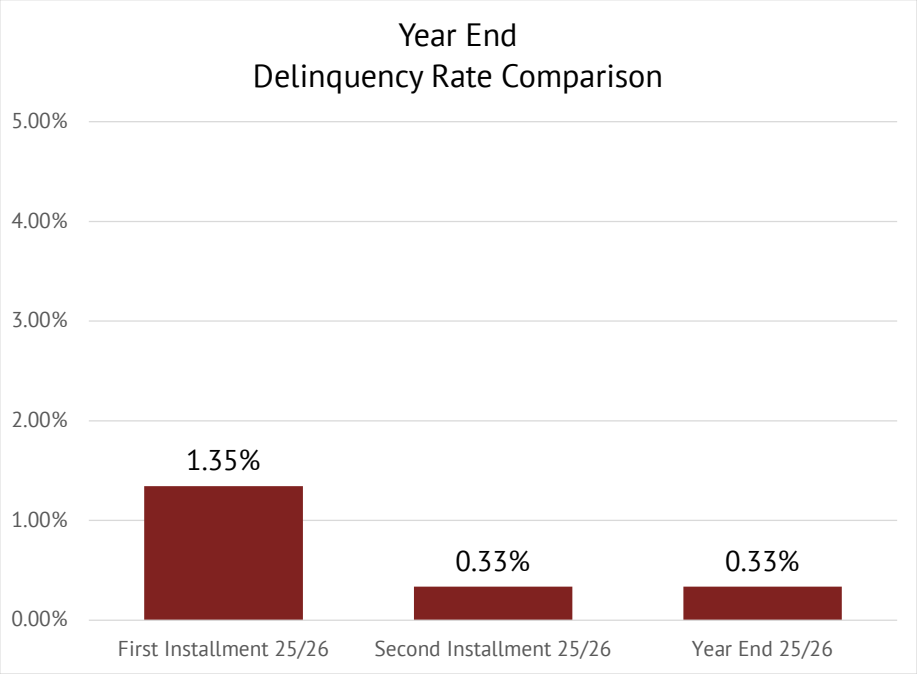
## Year End Report for Fiscal Year 2025/2026

## Poway Unified School District Community Facilities District No. 5

## Summary

### Year End

| | |
|---|---|
| Total Taxes Due June 30, 2026 | **$188,236.42** |
| Amount Paid | **$187,606.31** |
| Amount Remaining to be Collected | **$630.11** |
| Number of Parcels Delinquent | **1** |
| Delinquency Rate | **0.33%** |




### Foreclosure

| | |
|---|---|
| **CFD Subject to Foreclosure Covenant:** | **Yes** |
| **Foreclosure Notification Date** | **June 1st** |
| **Foreclosure Determination Date** | **July 16th** |
| **Foreclosure Commencement Date** | **August 30th** |

#### Foreclosure Qualification

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

#### Parcels Qualifying for Foreclosure

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

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

# Fixed Charge Special Assessment Delinquency Report

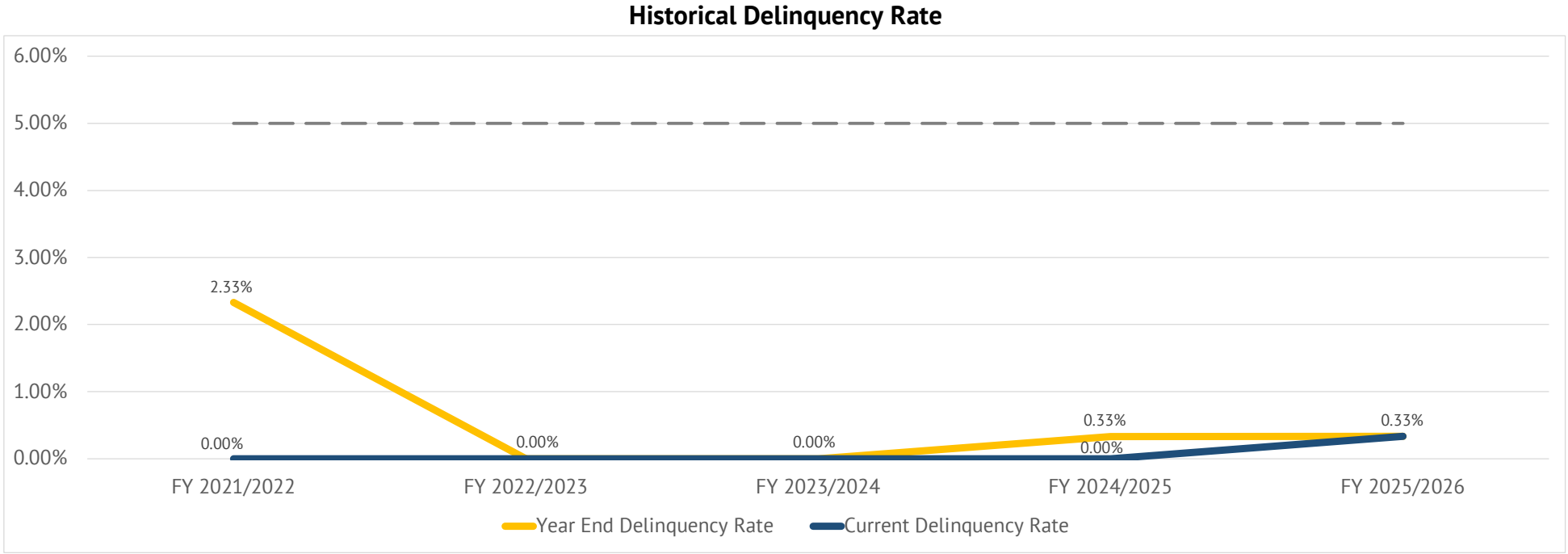
## Year End Report for Fiscal Year 2025/2026

## Poway Unified School District Community Facilities District No. 5

### 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 | $175,079.00 | N/A | $170,998.00 | $4,081.00 | 2.33% | $0.00 | 0.00% |
| 2022/2023 | 178,579.92 | 0 | 178,579.92 | 0.00 | 0.00% | 0.00 | 0.00% |
| 2023/2024 | 182,150.36 | 0 | 182,150.36 | 0.00 | 0.00% | 0.00 | 0.00% |
| 2024/2025 | 185,792.72 | 1 | 185,174.97 | 617.75 | 0.33% | 0.00 | 0.00% |
| 2025/2026 | 188,236.42 | 1 | 187,606.31 | 630.11 | 0.33% | 630.11 | 0.33% |

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



# Exhibit F

## Summary of Transactions for Fiscal Agent Accounts

**Fund: CFD No. 5**

**Subfund: 7150917A - Special Tax Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $10,047.57 | $1,186,981.15 | $0.00 | ($1,048,584.53) | $0.00 | $148,444.19 | | | BEGINNING BALANCE |
| 07-01-2025 | $479.23 | | | | | $148,923.42 | | Interest | Interest Earnings |
| 07-21-2025 | | $48.46 | | | | $148,971.88 | | Deposit | Special Tax Deposit |
| 08-01-2025 | $500.28 | | | | | $149,472.16 | | Interest | Interest Earnings |
| 09-02-2025 | $502.08 | | | | | $149,974.24 | | Interest | Interest Earnings |
| 09-02-2025 | | | | ($8,112.50) | | $141,861.74 | | Transfer Out | Transfer To 7150917B Interest Account |
| 09-02-2025 | | | | ($105,000.00) | | $36,861.74 | | Transfer Out | Transfer To 7150917C Principal Account |
| 09-04-2025 | | | | ($36,861.74) | | $0.00 | | Transfer Out | Transfer To 7150816 CFD No. 5 Custodial Account |
| 09-17-2025 | | $698.05 | | | | $698.05 | | Deposit | Special Tax Deposit |
| 10-01-2025 | $25.18 | | | | | $723.23 | | Interest | Interest Earnings |
| 10-08-2025 | | ($14.90) | | | | $708.33 | | Deposit | Return of funds to County of San Diego due to overpayment of tax apportionment |
| 11-03-2025 | $2.28 | | | | | $710.61 | | Interest | Interest Earnings |
| 11-19-2025 | | $16,698.68 | | | | $17,409.29 | | Deposit | Special Tax Deposit |
| 12-01-2025 | $21.81 | | | | | $17,431.10 | | Interest | Interest Earnings |
| 12-16-2025 | | $26,551.74 | | | | $43,982.84 | | Deposit | Special Tax Deposit |
| 01-02-2026 | $90.84 | | | | | $44,073.68 | | Interest | Interest Earnings |
| 01-12-2026 | | | | ($31,537.99) | | $12,535.69 | | Transfer Out | Transfer To 7150917I Adminstrative Expense Fund |
| 01-21-2026 | | $63,761.25 | | | | $76,296.94 | | Deposit | Special Tax Deposit |
| 02-02-2026 | $131.55 | | | | | $76,428.49 | | Interest | Interest Earnings |
| 02-24-2026 | | $5,678.29 | | | | $82,106.78 | | Deposit | Special Tax Deposit |
| 02-27-2026 | | | | ($6,012.50) | | $76,094.28 | | Transfer Out | Transfer To 7150917B Interest Account |
| 03-02-2026 | $195.47 | | | | | $76,289.75 | | Interest | Interest Earnings |
| 03-18-2026 | | $3,150.55 | | | | $79,440.30 | | Deposit | Special Tax Deposit |
| 04-01-2026 | $216.80 | | | | | $79,657.10 | | Interest | Interest Earnings |
| 04-22-2026 | | $64,111.12 | | | | $143,768.22 | | Deposit | Special Tax Deposit |
| 05-01-2026 | $266.44 | | | | | $144,034.66 | | Interest | Interest Earnings |
| 05-13-2026 | | $8,315.86 | | | | $152,350.52 | | Deposit | Special Tax Deposit |
| 06-01-2026 | $410.88 | | | | | $152,761.40 | | Interest | Interest Earnings |
| 06-24-2026 | | $36.51 | | | | $152,797.91 | | Deposit | Special Tax Deposit |
| | $2,842.84 | $189,035.61 | $0.00 | ($187,524.73) | $0.00 | $4,353.72 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$12,890.41** | **$1,376,016.76** | **$0.00** | **($1,236,109.26)** | **$0.00** | **$152,797.91** | **Total for 7150917A - Special Tax Fund** | | |

**Subfund: 7150917B - Interest Account**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $21.43 | $0.00 | $175,103.60 | $0.00 | ($175,125.00) | $0.03 | | | BEGINNING BALANCE |
| 09-02-2025 | | | | | ($8,112.50) | ($8,112.47) | Cede & Company | Debt Service Interest | Debt Service Interest |
| 09-02-2025 | | | $8,112.50 | | | $0.03 | | Transfer In | Transfer From 7150917A Special Tax Fund |
| 02-27-2026 | | | $6,012.50 | | | $6,012.53 | | Transfer In | Transfer From 7150917A Special Tax Fund |
| 03-02-2026 | | | | | ($6,012.50) | $0.03 | Cede & Company | Debt Service Interest | Debt Service Interest |
| 03-02-2026 | $1.09 | | | | | $1.12 | | Interest | Interest Earnings |
| 04-01-2026 | $0.55 | | | | | $1.67 | | Interest | Interest Earnings |
| | $1.64 | $0.00 | $14,125.00 | $0.00 | ($14,125.00) | $1.64 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$23.07** | **$0.00** | **$189,228.60** | **$0.00** | **($189,250.00)** | **$1.67** | **Total for 7150917B - Interest Account** | | |

**Subfund: 7150917C - Principal Account**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|

**Subfund: 7150917C - Principal Account**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $0.00 | $0.00 | $490,000.00 | $0.00 | ($490,000.00) | $0.00 | | | BEGINNING BALANCE |
| 09-02-2025 | | | | | ($105,000.00) | ($105,000.00) | Cede & Company | Debt Service Principal | Debt Service Principal |
| 09-02-2025 | | | $105,000.00 | | | $0.00 | | Transfer In | Transfer From 7150917A Special Tax Fund |
| | $0.00 | $0.00 | $105,000.00 | $0.00 | ($105,000.00) | $0.00 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$0.00** | **$0.00** | **$595,000.00** | **$0.00** | **($595,000.00)** | **$0.00** | **Total for 7150917C - Principal Account** | | |

**Subfund: 7150917I - Administrative Expense Fund**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $10,895.63 | $31,576.86 | $176,825.90 | $0.00 | ($113,394.18) | $105,904.21 | | | BEGINNING BALANCE |
| 07-01-2025 | $342.71 | | | | | $106,246.92 | | Interest | Interest Earnings |
| 07-17-2025 | | | | | ($1,000.00) | $105,246.92 | Zions First National | Professional Services | Req. No. 917I-2526-0001 Annual Admin Fee June 2025 - May 2026 Invoice No. 13211 |
| 08-01-2025 | $355.26 | | | | | $105,602.18 | | Interest | Interest Earnings |
| 09-02-2025 | $354.72 | | | | | $105,956.90 | | Interest | Interest Earnings |
| 10-01-2025 | $338.91 | | | | | $106,295.81 | | Interest | Interest Earnings |
| 10-08-2025 | | | | | ($1,950.00) | $104,345.81 | Zions First National | Professional Services | Req. No. 917I-2526-0002 Annual Admin Fee Aug 2025 - July 2026 Inv.#13464 |
| 10-08-2025 | | | | | ($168.00) | $104,177.81 | Zions First National | Professional Services | Req. No. 917I-2526-0002 Annual Admin Fee Aug 2025 - July 2026 Inv.#13461 |
| 11-03-2025 | $335.12 | | | | | $104,512.93 | | Interest | Interest Earnings |
| 12-01-2025 | $309.80 | | | | | $104,822.73 | | Interest | Interest Earnings |
| 01-02-2026 | $307.87 | | | | | $105,130.60 | | Interest | Interest Earnings |
| 01-12-2026 | | | $31,537.99 | | | $136,668.59 | | Transfer In | Transfer From 7150917A Special Tax Fund |
| 02-02-2026 | $356.06 | | | | | $137,024.65 | | Interest | Interest Earnings |
| 03-02-2026 | $347.77 | | | | | $137,372.42 | | Interest | Interest Earnings |
| 04-01-2026 | $383.26 | | | | | $137,755.68 | | Interest | Interest Earnings |
| 04-22-2026 | | | | | ($13,000.00) | $124,755.68 | Poway Unified School District | Professional Services | Req#917I-2526-0003 Inv#25/26 Reimburse dtd 04-15-26-Planning General Fund |
| 05-01-2026 | $360.40 | | | | | $125,116.08 | | Interest | Interest Earnings |
| 06-01-2026 | $344.72 | | | | | $125,460.80 | | Interest | Interest Earnings |
| | $4,136.60 | $0.00 | $31,537.99 | $0.00 | ($16,118.00) | $19,556.59 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$15,032.23** | **$31,576.86** | **$208,363.89** | **$0.00** | **($129,512.18)** | **$125,460.80** | **Total for 7150917I - Administrative Expense Fund** | | |

**Subfund: 7150917R - 2015 Bond Redemption**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| 07-01-2025 | $130.81 | $5,246.41 | $0.00 | $0.00 | ($5,050.00) | $327.22 | | | BEGINNING BALANCE |
| 07-01-2025 | $1.06 | | | | | $328.28 | | Interest | Interest Earnings |
| 08-01-2025 | $1.10 | | | | | $329.38 | | Interest | Interest Earnings |
| 09-02-2025 | $1.11 | | | | | $330.49 | | Interest | Interest Earnings |
| 10-01-2025 | $1.06 | | | | | $331.55 | | Interest | Interest Earnings |
| 11-03-2025 | $1.06 | | | | | $332.61 | | Interest | Interest Earnings |
| 12-01-2025 | $0.99 | | | | | $333.60 | | Interest | Interest Earnings |
| 01-02-2026 | $0.98 | | | | | $334.58 | | Interest | Interest Earnings |
| 02-02-2026 | $0.95 | | | | | $335.53 | | Interest | Interest Earnings |
| 03-02-2026 | $0.85 | | | | | $336.38 | | Interest | Interest Earnings |
| 04-01-2026 | $0.94 | | | | | $337.32 | | Interest | Interest Earnings |
| 05-01-2026 | $0.91 | | | | | $338.23 | | Interest | Interest Earnings |
| 06-01-2026 | $0.93 | | | | | $339.16 | | Interest | Interest Earnings |
| | $11.94 | $0.00 | $0.00 | $0.00 | $0.00 | $11.94 | | | DATE RANGE BALANCE |
| **Subfund Total** | **$142.75** | **$5,246.41** | **$0.00** | **$0.00** | **($5,050.00)** | **$339.16** | **Total for 7150917R - 2015 Bond Redemption** | | |
| **Fund Total** | **$28,088.46** | **$1,412,840.03** | **$992,592.49** | **($1,236,109.26)** | **($918,812.18)** | **$278,599.54** | **Total for CFD No. 5** | | |

**Subfund: 7150917R - 2015 Bond Redemption**

| Date | Interest | Deposits | Transfers In | Transfers Out | Expenditures | Balance | Payee | Reference | Description |
|---|---|---|---|---|---|---|---|---|---|
| Grand Total | $28,088.46 | $1,412,840.03 | $992,592.49 | ($1,236,109.26) | ($918,812.18) | $278,599.54 | 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. 5
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 0 | 3 | 678-070-25-00 | $0.00 | $0.00 |
| 13734 | 1 | 678-410-01-00 | $1,285.42 | $1,285.42 |
| 13734 | 2 | 678-410-02-00 | $1,285.42 | $1,285.42 |
| 13734 | 3 | 678-410-03-00 | $1,285.42 | $1,285.42 |
| 13734 | 4 | 678-410-04-00 | $1,285.42 | $1,285.42 |
| 13734 | 5 | 678-410-05-00 | $1,285.42 | $1,285.42 |
| 13734 | 6 | 678-410-06-00 | $1,285.42 | $1,285.42 |
| 13734 | 7 | 678-410-07-00 | $1,285.42 | $1,285.42 |
| 13734 | 8 | 678-410-08-00 | $1,285.42 | $1,285.42 |
| 13734 | 9 | 678-410-09-00 | $1,285.42 | $1,285.42 |
| 13734 | 10 | 678-410-10-00 | $1,285.42 | $1,285.42 |
| 13734 | 11 | 678-410-11-00 | $1,285.42 | $1,285.42 |
| 13734 | 12 | 678-410-12-00 | $1,285.42 | $1,285.42 |
| 13734 | 13 | 678-410-13-00 | $1,285.42 | $1,285.42 |
| 13734 | 14 | 678-410-14-00 | $1,285.42 | $1,285.42 |
| 13734 | 15 | 678-410-15-00 | $1,285.42 | $1,285.42 |
| 13734 | 112 | 678-410-16-00 | $0.00 | $0.00 |
| 13734 | 99 | 678-410-17-00 | $0.00 | $0.00 |
| 13734 | 102 | 678-410-18-00 | $0.00 | $0.00 |
| 13734 | 16 | 678-411-01-00 | $1,297.96 | $1,297.96 |
| 13734 | 17 | 678-411-02-00 | $1,297.96 | $1,297.96 |
| 13734 | 18 | 678-411-03-00 | $1,297.96 | $1,297.96 |
| 13734 | 19 | 678-411-04-00 | $1,297.96 | $1,297.96 |
| 13734 | 20 | 678-411-05-00 | $1,297.96 | $1,297.96 |
| 13734 | 21 | 678-411-06-00 | $1,285.42 | $1,285.42 |
| 13734 | 22 | 678-411-07-00 | $1,297.96 | $1,297.96 |
| 13734 | 23 | 678-411-08-00 | $1,297.96 | $1,297.96 |
| 13734 | 24 | 678-411-09-00 | $1,297.96 | $1,297.96 |
| 13734 | 25 | 678-411-10-00 | $1,297.96 | $1,297.96 |
| 13734 | 26 | 678-411-11-00 | $1,297.96 | $1,297.96 |
| 13734 | 27 | 678-411-12-00 | $1,297.96 | $1,297.96 |
| 13734 | 28 | 678-411-13-00 | $1,297.96 | $1,297.96 |
| 13734 | 29 | 678-411-14-00 | $1,297.96 | $1,297.96 |
| 13734 | 30 | 678-411-15-00 | $1,297.96 | $1,297.96 |
| 13734 | 31 | 678-411-16-00 | $1,297.96 | $1,297.96 |
| 13734 | 32 | 678-411-17-00 | $1,285.42 | $1,285.42 |
| 13734 | 33 | 678-411-18-00 | $1,285.42 | $1,285.42 |
| 13734 | 34 | 678-411-19-00 | $1,285.42 | $1,285.42 |
| 13734 | 35 | 678-411-20-00 | $1,285.42 | $1,285.42 |
| 13734 | 36 | 678-411-21-00 | $1,297.96 | $1,297.96 |
| 13734 | 37 | 678-411-22-00 | $1,297.96 | $1,297.96 |
| 13734 | 38 | 678-411-23-00 | $1,297.96 | $1,297.96 |

Poway Unified School District
Community Facilities District No. 5
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 13734 | 39 | 678-411-24-00 | $1,297.96 | $1,297.96 |
| 13734 | 40 | 678-411-25-00 | $1,297.96 | $1,297.96 |
| 13734 | 101 | 678-411-26-00 | $0.00 | $0.00 |
| 13734 | 41 | 678-412-01-00 | $1,297.96 | $1,297.96 |
| 13734 | 42 | 678-412-02-00 | $1,285.42 | $1,285.42 |
| 13734 | 43 | 678-412-03-00 | $1,285.42 | $1,285.42 |
| 13734 | 44 | 678-412-04-00 | $1,285.42 | $1,285.42 |
| 13734 | 45 | 678-412-05-00 | $1,285.42 | $1,285.42 |
| 13734 | 46 | 678-412-06-00 | $1,297.96 | $1,297.96 |
| 13734 | 47 | 678-412-07-00 | $1,297.96 | $1,297.96 |
| 13734 | 48 | 678-412-08-00 | $1,297.96 | $1,297.96 |
| 13734 | 49 | 678-412-09-00 | $0.00 | $0.00 |
| 13734 | 50 | 678-412-10-00 | $1,297.96 | $1,297.96 |
| 13734 | 51 | 678-412-11-00 | $1,297.96 | $1,297.96 |
| 13734 | 52 | 678-412-12-00 | $1,297.96 | $1,297.96 |
| 13734 | 53 | 678-412-13-00 | $1,285.42 | $1,285.42 |
| 13734 | 54 | 678-412-14-00 | $1,285.42 | $1,285.42 |
| 13734 | 55 | 678-412-15-00 | $1,297.96 | $1,297.96 |
| 13734 | 56 | 678-412-16-00 | $1,297.96 | $1,297.96 |
| 13734 | 57 | 678-412-17-00 | $1,285.42 | $1,285.42 |
| 13734 | 58 | 678-412-18-00 | $1,285.42 | $1,285.42 |
| 13734 | 59 | 678-412-19-00 | $1,285.42 | $1,285.42 |
| 13734 | 60 | 678-412-20-00 | $1,285.42 | $1,285.42 |
| 13734 | 61 | 678-412-21-00 | $1,285.42 | $1,285.42 |
| 13734 | 62 | 678-412-22-00 | $1,285.42 | $1,285.42 |
| 13734 | 63 | 678-412-23-00 | $1,285.42 | $1,285.42 |
| 13734 | 64 | 678-412-24-00 | $1,285.42 | $1,285.42 |
| 13734 | 65 | 678-412-25-00 | $1,285.42 | $1,285.42 |
| 13734 | 66 | 678-412-26-00 | $1,285.42 | $1,285.42 |
| 13734 | 67 | 678-412-27-00 | $1,285.42 | $1,285.42 |
| 13734 | 68 | 678-412-28-00 | $1,285.42 | $1,285.42 |
| 13734 | 69 | 678-412-29-00 | $1,285.42 | $1,285.42 |
| 13734 | 70 | 678-412-30-00 | $1,285.42 | $1,285.42 |
| 13734 | 71 | 678-412-31-00 | $1,285.42 | $1,285.42 |
| 13734 | 72 | 678-412-32-00 | $1,285.42 | $1,285.42 |
| 13734 | 103 | 678-412-33-00 | $0.00 | $0.00 |
| 13734 | 104 | 678-412-34-00 | $0.00 | $0.00 |
| 13734 | 105 | 678-412-35-00 | $0.00 | $0.00 |
| 13734 | 73 | 678-420-01-00 | $1,285.42 | $1,285.42 |
| 13734 | 74 | 678-420-02-00 | $1,285.42 | $1,285.42 |
| 13734 | 75 | 678-420-03-00 | $1,285.42 | $1,285.42 |
| 13734 | 76 | 678-420-04-00 | $1,285.42 | $1,285.42 |

Poway Unified School District
Community Facilities District No. 5
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 13734 | 77 | 678-420-05-00 | $1,250.22 | $1,250.22 |
| 13734 | 78 | 678-420-06-00 | $1,250.22 | $1,250.22 |
| 13734 | 79 | 678-420-07-00 | $1,250.22 | $1,250.22 |
| 13734 | 80 | 678-420-08-00 | $1,250.22 | $1,250.22 |
| 13734 | 81 | 678-420-09-00 | $1,285.42 | $1,285.42 |
| 13734 | 82 | 678-420-10-00 | $1,285.42 | $1,285.42 |
| 13734 | 83 | 678-420-11-00 | $1,285.42 | $1,285.42 |
| 13734 | 84 | 678-420-12-00 | $1,285.42 | $1,285.42 |
| 13734 | 85 | 678-420-13-00 | $1,285.42 | $1,285.42 |
| 13734 | 86 | 678-420-14-00 | $1,285.42 | $1,285.42 |
| 13734 | 87 | 678-420-15-00 | $1,285.42 | $1,285.42 |
| 13734 | 88 | 678-420-16-00 | $1,285.42 | $1,285.42 |
| 13734 | 89 | 678-420-17-00 | $1,285.42 | $1,285.42 |
| 13734 | 90 | 678-420-18-00 | $1,285.42 | $1,285.42 |
| 13734 | 91 | 678-420-19-00 | $1,285.42 | $1,285.42 |
| 13734 | 92 | 678-420-20-00 | $1,285.42 | $1,285.42 |
| 13734 | 93 | 678-420-21-00 | $1,285.42 | $1,285.42 |
| 13734 | 94 | 678-420-22-00 | $1,285.42 | $1,285.42 |
| 13734 | 95 | 678-420-23-00 | $1,285.42 | $1,285.42 |
| 13734 | 96 | 678-420-24-00 | $1,285.42 | $1,285.42 |
| 13734 | 97 | 678-420-25-00 | $1,285.42 | $1,285.42 |
| 13734 | 109 | 678-420-26-00 | $0.00 | $0.00 |
| 13734 | 110 | 678-420-27-00 | $0.00 | $0.00 |
| 13734 | 111 | 678-420-28-00 | $0.00 | $0.00 |
| 13734 | 100 | 678-420-29-00 | $0.00 | $0.00 |
| 13734 | 98 | 678-420-30-00 | $0.00 | $0.00 |
| 13734 | 106 | 678-421-01-00 | $0.00 | $0.00 |
| 13734 | 107 | 678-421-03-00 | $0.00 | $0.00 |
| 13734 | 107 | 678-421-04-00 | $0.00 | $0.00 |
| 13734 | 108 | 678-422-01-00 | $0.00 | $0.00 |
| 13734 | 113 | 678-422-02-00 | $0.00 | $0.00 |
| 13734 | 114 | 678-422-03-00 | $0.00 | $0.00 |
| 13734 | 115 | 678-422-04-00 | $0.00 | $0.00 |
| 13734 | 116 | 678-422-05-00 | $0.00 | $0.00 |
| 13734 | 117 | 678-422-06-00 | $0.00 | $0.00 |
| 13734 | 118 | 678-422-08-00 | $0.00 | $0.00 |
| 13769 | 121 | 678-430-01-00 | $1,297.96 | $1,297.96 |
| 13769 | 122 | 678-430-02-00 | $1,297.96 | $1,297.96 |
| 13769 | 123 | 678-430-03-00 | $1,297.96 | $1,297.96 |
| 13769 | 124 | 678-430-04-00 | $1,297.96 | $1,297.96 |
| 13769 | 125 | 678-430-05-00 | $1,297.96 | $1,297.96 |
| 13769 | 126 | 678-430-06-00 | $1,297.96 | $1,297.96 |

Poway Unified School District
Community Facilities District No. 5
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 13769 | 127 | 678-430-07-00 | $1,297.96 | $1,297.96 |
| 13769 | 138 | 678-430-09-00 | $1,297.96 | $1,297.96 |
| 13769 | 139 | 678-430-10-00 | $1,297.96 | $1,297.96 |
| 13769 | 140 | 678-430-11-00 | $1,297.96 | $1,297.96 |
| 13769 | 141 | 678-430-12-00 | $1,297.96 | $1,297.96 |
| 13769 | 142 | 678-430-13-00 | $1,297.96 | $1,297.96 |
| 13769 | 143 | 678-430-14-00 | $1,297.96 | $1,297.96 |
| 13769 | 144 | 678-430-15-00 | $1,285.42 | $1,285.42 |
| 13769 | 145 | 678-430-16-00 | $1,285.42 | $1,285.42 |
| 13769 | 146 | 678-430-17-00 | $1,285.42 | $1,285.42 |
| 13769 | 176 | 678-430-24-00 | $0.00 | $0.00 |
| 13769 | 178 | 678-430-25-00 | $0.00 | $0.00 |
| 13769 | 179 | 678-430-26-00 | $0.00 | $0.00 |
| 13769 | 128 | 678-430-28-00 | $1,297.96 | $1,297.96 |
| 13769 | 158 | 678-430-30-00 | $1,285.42 | $1,285.42 |
| 13769 | 161 | 678-430-32-00 | $1,285.42 | $1,285.42 |
| 13769 | 162 | 678-430-33-00 | $1,285.42 | $1,285.42 |
| 13769 | 160 | 678-430-34-00 | $1,285.42 | $1,285.42 |
| 13769 | 159 | 678-430-35-00 | $1,285.42 | $1,285.42 |
| 13769 | 147 | 678-430-36-00 | $1,285.42 | $1,285.42 |
| 13769 | 131 | 678-431-03-00 | $1,297.96 | $1,297.96 |
| 13769 | 132 | 678-431-04-00 | $1,297.96 | $1,297.96 |
| 13769 | 133 | 678-431-05-00 | $1,285.42 | $1,285.42 |
| 13769 | 134 | 678-431-06-00 | $1,285.42 | $1,285.42 |
| 13769 | 135 | 678-431-07-00 | $1,297.96 | $1,297.96 |
| 13769 | 136 | 678-431-08-00 | $1,285.42 | $1,285.42 |
| 13769 | 137 | 678-431-09-00 | $1,297.96 | $1,297.96 |
| 13769 | 150 | 678-431-12-00 | $1,285.42 | $1,285.42 |
| 13769 | 151 | 678-431-13-00 | $1,285.42 | $1,285.42 |
| 13769 | 152 | 678-431-14-00 | $1,285.42 | $1,285.42 |
| 13769 | 153 | 678-431-15-00 | $1,285.42 | $1,285.42 |
| 13769 | 154 | 678-431-16-00 | $1,285.42 | $1,285.42 |
| 13769 | 155 | 678-431-17-00 | $1,285.42 | $1,285.42 |
| 13769 | 156 | 678-431-18-00 | $1,285.42 | $1,285.42 |
| 13769 | 157 | 678-431-19-00 | $1,285.42 | $1,285.42 |
| 13769 | 163 | 678-431-20-00 | $1,285.42 | $1,285.42 |
| 13769 | 164 | 678-431-21-00 | $1,285.42 | $1,285.42 |
| 13769 | 165 | 678-431-22-00 | $1,285.42 | $1,285.42 |
| 13769 | 166 | 678-431-23-00 | $1,285.42 | $1,285.42 |
| 13769 | 167 | 678-431-24-00 | $1,285.42 | $1,285.42 |
| 13769 | 168 | 678-431-25-00 | $1,285.42 | $1,285.42 |
| 13769 | 169 | 678-431-26-00 | $1,285.42 | $1,285.42 |

Poway Unified School District
Community Facilities District No. 5
Fiscal Year 2026/2027 Special Tax Roll

| Tract | Lot | Assessor's Parcel Number | Maximum Special Tax | Assigned Special Tax |
|---|---|---|---|---|
| 13769 | 170 | 678-431-27-00 | $1,285.42 | $1,285.42 |
| 13769 | 171 | 678-431-28-00 | $1,285.42 | $1,285.42 |
| 13769 | 172 | 678-431-29-00 | $1,285.42 | $1,285.42 |
| 13769 | 173 | 678-431-30-00 | $0.00 | $0.00 |
| 13769 | 174 | 678-431-31-00 | $0.00 | $0.00 |
| 13769 | 175 | 678-431-32-00 | $0.00 | $0.00 |
| 13769 | 177 | 678-431-33-00 | $0.00 | $0.00 |
| 13769 | 130 | 678-431-35-00 | $1,297.96 | $1,297.96 |
| 13769 | 129 | 678-431-36-00 | $1,297.96 | $1,297.96 |
| 13769 | 148 | 678-431-37-00 | $1,285.42 | $1,285.42 |
| 13769 | 149 | 678-431-38-00 | $1,285.42 | $1,285.42 |
| 13769 | 119 | 678-432-01-00 | $0.00 | $0.00 |
| 13769 | 120 | 678-432-02-00 | $1,285.42 | $1,285.42 |

| | |
|---|---|
| **Total Parcels** | **181** |
| **Total Taxable Parcels** | **149** |
| **Total Assigned Special Tax** | **$192,001.24** |