



Community Facilities District No. 9 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

Community Facilities District ("CFD") No. 9 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. 9 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. 9 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, 2016, between the School District and Zion Bancorporation, National Association acting as Fiscal Agent (the "Fiscal Agent").

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 9 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. 9.

Section IV –Annual Special Tax Requirement

Section IV calculates the annual special tax requirement based on the obligations of CFD No. 9 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. 9.

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. 9 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 9 is located in an unincorporated area of the County north of Camino Del Sur and west of the 4S Ranch community in an area known as Santa Fe Valley with Four Gee Road on the westerly boundary of CFD No. 9. CFD No. 9 is located south of Camino Sante Fe and north of Artesian Road approximately 2 miles west of Interstate 15 in the northern portion of the County. For reference, the boundary map of CFD No. 9 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 9 was formed and established by the School District on November 16, 1998, 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. 9, and a landowner election at which the qualified electors of CFD No. 9 authorized CFD No. 9 to incur bonded indebtedness in an amount not to exceed $15,000,000 and approved the levy of Annual Special Taxes.

CFD No. 9 was formed pursuant to the Portswood School Impact Mitigation Agreement dated as October 1, 1998, proposed to be entered into between the School District and Portswood Homebuilding Company, LLC, to impose the levy of special taxes of CFD No. 9 in order to pay for the costs of public school facilities and related infrastructure required by the School District.

The table on the following page provides information related to the formation of CFD No. 9.

Board Actions Related to
Formation of CFD No. 9

Resolution	Board Meeting Date	Resolution No.
Resolution of Intention	October 12, 1998	18-99
Resolution to Incur Bonded Indebtedness	October 12, 1998	19-99
Resolution of Formation	November 16, 1998	21-99
Ordinance Levying Special Taxes	November 16, 1998	99-02

A Notice of Special Tax Lien was recorded in the real property records of the County on November 30, 1998, on all property within CFD No. 9 as Document No. 1998-0770744.

C. Bonds

1. 2007 Special Tax Bonds

On June 20, 2007, the 2007 Special Tax Bonds ("2007 Bonds") of the School District were issued in the amount of $1,711,000 for CFD No. 9. The 2007 Bonds were issued under and subject to the terms of the Bond Indenture dated April 1, 2007 ("2007 Indenture"), and the Act. The proceeds of the 2007 Bonds were used to pay for the acquisition or construction of the School Facilities and fund capitalized interest on the 2007 Bonds through September 1, 2007.

2. Special Tax Refunding Bonds, Series 2016

On August 18, 2016, the Special Tax Refunding Bonds, Series 2016 ("Series 2016 Bonds", collectively, with the 2007 Bonds, "Bonds") of the School District were issued in the amount of $1,270,000. The 2016 Bonds were issued under and subject to the terms of the Indenture of Trust dated August 1, 2016 ("2016 Indenture"), and the Act. The 2016 Bonds were used to defease and refund a portion of the 2007 Poway Unified School District Public Financing Authority ("Authority") Bonds and thereby discharge the 2007 Bonds. The 2016 Bonds are Local Obligation Bonds of the Authority and are utilized, along with the debt service payments from CFD Nos. 4, 8 Improvement Area B, 10, and 12 to pay the debt service of the Special Tax Revenue Refunding Bonds, Series 2016A of the Authority.

A copy of the debt service schedule of the 2016 Bonds is included as Exhibit D.

II. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, CFD No. 9 levies and collects Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Special Taxes in Fiscal Year 2025/2026.

A. Special Tax Levy

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

Fiscal Year 2025/2026
Annual Special Tax Levy

Tax Class/ Land Use	Building Square Footage	Number of Units/Acres	Average Assigned Annual Special Tax Rate [1]	Total Special Taxes
1	N/A	63 Units	$3,115.06 per Unit	$196,248.62
Developed Property		*63 Units*	*N/A*	*$196,248.62*
Undeveloped Property		*0.00 Acres*	*$0.00 per Acre*	*0.00*
Total		**63 Units**		**$196,248.62**

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

B. Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 9, as of June 30, 2026, for Fiscal Year 2025/2026 is summarized in the table below. Based on the Foreclosure Covenant outlined in the 2016 Indenture and the current delinquency rates, no parcel exceeds the foreclosure threshold. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenant is provided as Exhibit E.

CFD No. 9
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	$181,304.00	N/A	$179,869.00	$1,435.00	0.79%	$0.00	0.00%
2022/2023	184,930.28	0	184,930.28	0.00	0.00%	0.00	0.00%
2023/2024	188,628.76	1	185,624.98	3,003.78	1.59%	3,003.78	1.59%
2024/2025	192,400.88	1	189,337.04	3,063.84	1.59%	3,063.84	1.59%
2025/2026	196,248.62	1	194,686.06	1,562.56	0.80%	1,562.56	0.80%

[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 2016 Bonds and pay other authorized costs. This Section summarizes the account activity and balances of the funds and accounts associated with CFD No. 9.

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 2016 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	7150924A	$143,713.37
Interest Account	7150924B	1.12
Principal Account	7150924C	0.00
Administrative Expense Fund	7150924I	373,455.14
Total		**$517,169.63**

B. Sources and Uses of Funds

The sources and uses of funds collected and expended by CFD No. 9 are limited based on the restrictions as described within the 2016 Indenture. The table below presents the sources and uses of all funds and accounts for CFD No. 9 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 2016 Indenture.

Fiscal Year 2025/2026
Sources and Uses of Funds

Sources	
Bond Proceeds	$0.00
Annual Special Tax Receipts	190,805.39
Investment Earnings	15,017.15
Total	**$205,822.54**
Uses	
Interest Payments	($9,571.10)
Principal Payments	(125,000.00)
Authorized Facilities	0.00
Administrative Expenses	(7,992.00)
Transfer to JAA CFD No. 9 Available Special Tax Fund	(20,484.99)
Total	**($163,048.09)**

IV. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of CFD No. 9 based on the financial obligations for Fiscal Year 2026/2027.

A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 9 are calculated in accordance and pursuant to the RMA. Pursuant to the 2016 Indenture, any amounts not required to pay Administrative Expenses and Debt Service on the Bonds shall be transferred to the Available Special Tax Fund of the Joint Acquisition Agreement. The table below shows the calculation of the annual special tax requirement for Fiscal Year 2026/2027.

Annual Special Tax Requirement for CFD No. 9

Fiscal Year 2025/2026 Remaining Sources		**$149,162.76**
Balance of Special Tax Fund	$143,713.37	
Balance of Interest Fund	1.12	
Balance of Principal Fund	0.00	
Anticipated Special Taxes	5,448.27	
Fiscal Year 2025/2026 Remaining Obligations		**($149,162.76)**
September 1, 2026 Interest Payment	($4,029.30)	
September 1, 2026 Principal Payment	(131,000.00)	
Transfer to the JAA CFD No. 9 Available Special Tax Fund	(14,133.46)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($200,173.78)**
Administrative Expense Budget	($43,525.68)	
Anticipated Special Tax Delinquencies [1]	(1,593.81)	
March 1, 2027 Interest Payment	(2,444.20)	
September 1, 2027 Interest Payment	(2,444.20)	
September 1, 2027 Principal Payment	(136,000.00)	
Transfer to the JAA CFD No. 9 Available Special Tax Fund	(14,165.89)	
Fiscal Year 2026/2027 Annual Special Tax Requirement		**$200,173.78**

[1] Assumes the Fiscal Year 2025/2026 Year End delinquency rate of 0.80%.

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	$31,519.38
Consultant/Trustee Expenses	7,000.00
County Tax Collection Fees	6.30
Contingency for Legal	5,000.00
Total Expenses	**$43,525.68**

V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 9 are assigned a Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 9.

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 63 Units by the County of San Diego within CFD No. 9. According to the County Assessor, all property zoned for residential development within CFD No. 9 has been built and completed. The table below summarizes the Special Tax classification for the Units within CFD No. 9.

Fiscal Year 2026/2027
Special Tax Classification

Initial Tax Year	Land Use	Number of Units
2000/2001	Developed Property	3
2001/2002	Developed Property	11
2002/2003	Developed Property	17
2003/2004	Developed Property	32
Total		**63**

VI. 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 annual special tax requirement.

Based on the annual special tax requirement listed in Section V, CFD No. 9 will levy at the applied Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's applied Special Tax and Maximum Special Tax, calculated pursuant to the RMA, can be found attached as Exhibit G.

A summary of the Special Tax levy for Fiscal Year 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 9 can be found in the table below.

Fiscal Year 2026/2027
Annual Special Tax Levy

Tax Class/ Land Use	Building Square Footage	Number of Units/Acres	Average Assigned Annual Special Tax Rate [1]	Total Special Taxes
1	N/A	63 Units	$3,177.36 per Unit	$200,173.78
Developed Property		*63 Units*	*N/A*	*$200,173.78*
Undeveloped Property		*0.00 Acres*	*$0.00 per Acre*	*0.00*
Total		**63 Units**		**$200,173.78**

[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. 9/fy 2026-27/poway usd_cfd 9_fy2026-27_specialtaxreport_d1.docx

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 9 OF THE POWAY UNIFIED SCHOOL DISTRICT

An Annual Special Tax shall be levied on and collected in Community Facilities District No. 9 (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, Divisions 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's 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 C 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 or the School District.

"CFD" means Community Facilities District No. 9 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 an Assessor's Parcel in the CFD for which a building permit 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 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's Parcel of

Developed Property.

SECTION B
ASSIGNMENT TO LAND USE CLASS

For each Fiscal Year, beginning with Fiscal Year 1998-99, 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 1998-99 shall be $1,753.67 per Residential Unit.

Each July 1, commencing July 1, 1999, 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 1998-99 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 the Fiscal Year 1998-99 is $17,060.02 per Residential Unit.

On each July 1, commencing July 1, 1999, the Gross Prepayment Amount shall be increased by the greater of the annual percentage change in the Index or two (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) 0.0158730 (1/63).

SECTION F
PARTIAL PREPAYMENT OF SPECIAL TAX

At the time a residential Final Subdivision Map is recorded within CFD No. 9, 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, the residential Final Subdivision Map must contain at least nine (9) Residential 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:

$$PP = P_E \times F$$

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, (ii) 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 the 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 prepayment 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 Bonds that are outstanding.

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 series of Bonds is issued for the CFD, but in no event shall the Annual Special Tax be levied later than the 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 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 with public or utility easements making impractical their utilization for other than the purposes 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 no later than one (1) calender 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 Superintendents decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

SECTION J
MANNER OF COLLECTION

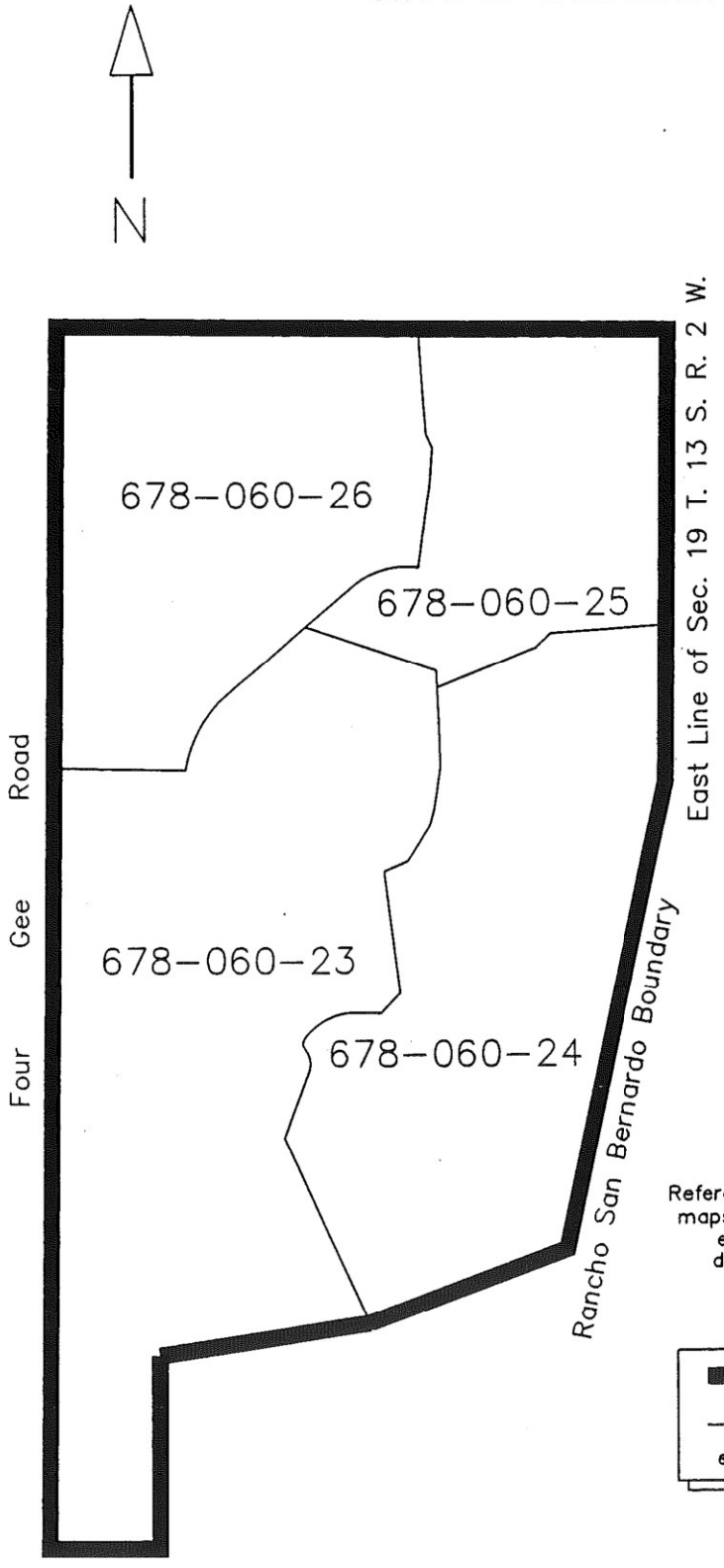
The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that the CFD may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

Exhibit B

CFD Boundary Map

SHEET 1 OF 1

PROPOSED BOUNDARIES OF
POWAY UNIFIED SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 9
SAN DIEGO COUNTY
STATE OF CALIFORNIA



(1) Filed in the office of the Secretary to the Board of Education this 12th day of October, 1998.

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. 9, San Diego County, State of California, was approved by the Board of Education at a regular meeting thereof, held on this 12th day of October, 1998, by its Resolution No. 18-99

Dr. Robert Reeves
Secretary of the Board of Education

(3) Filed this 16 day of October, 1998 at the hour of 4:48 o'clock P m, in Book 32 of Maps of Assessment and Community Facilities Districts at page 62 and as Instrument No. R-670974 the office of the County Recorder of San Diego County, State of California.

B. Temple
County Recorder of San Diego County

GREGORY J. SMITH, Recorder/County Clerk

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

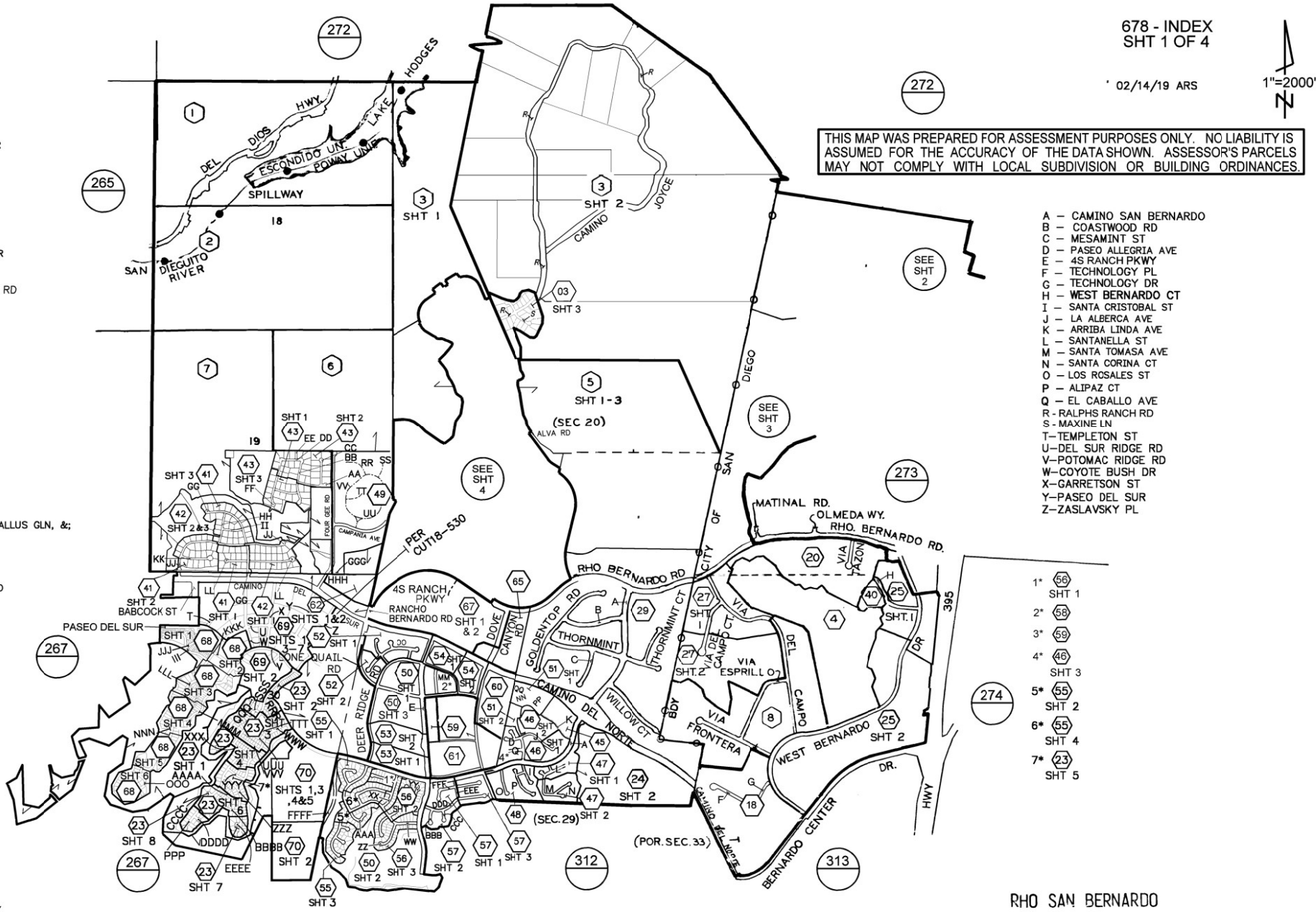
▬▬	Proposed Boundaries of Community Facilities District No. 9
———	Assessor Parcel Line
678-060-NN	Assessor Parcel Number

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

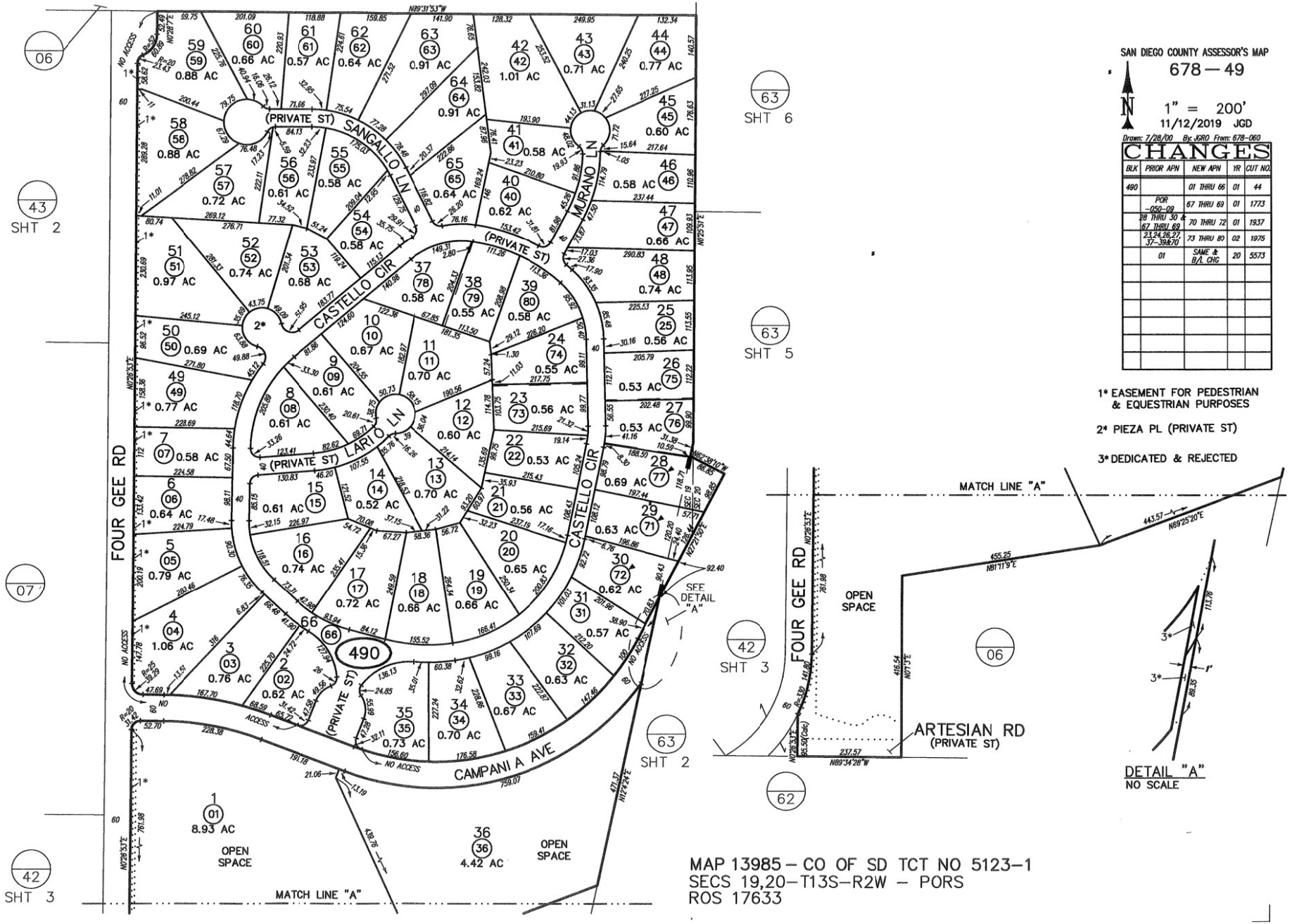

SAN DIEGO COUNTY ASSESSOR'S MAP
678 — 49
N
1" = 200'
11/12/2019 JGD
Drawn: 7/26/00 By: JGRO From: 678-060
CHANGES
BLK | PRIOR APN | NEW APN | YR | CUT NO.
490 | | 01 THRU 66 | 01 | 44
| POR -050-09 | 67 THRU 69 | 01 | 1773
| 28 THRU 30 & 67 THRU 69 | 70 THRU 72 | 01 | 1937
| 23,24,26,27, 37-39&70 | 73 THRU 80 | 02 | 1975
| 01 | SAME & B/L CHG | 20 | 5573
1* EASEMENT FOR PEDESTRIAN & EQUESTRIAN PURPOSES
2* PIEZA PL (PRIVATE ST)
3* DEDICATED & REJECTED
FOUR GEE RD
(PRIVATE ST) SANGALLO LN
MURANO LN
CASTELLO CIR
LARIO LN
CAMPANIA AVE
ARTESIAN RD (PRIVATE ST)
OPEN SPACE
SEE DETAIL "A"
DETAIL "A" NO SCALE
MATCH LINE "A"
06
07
42 SHT 3
43 SHT 2
63 SHT 6
63 SHT 5
63 SHT 2
62
490
MAP 13985 — CO OF SD TCT NO 5123-1
SECS 19,20-T13S-R2W — PORS
ROS 17633
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.

Exhibit D

Special Tax Refunding Bonds, Series 2016

Debt Service Schedule

Poway Unified School District
Community Facilities District No. 9
Series 2016 Special Tax Refunding Bonds
Debt Service Schedule

Period Ending	Series 2016 Special Tax Refunding Bonds		Annual Debt Service Payment
	Principal	Interest	
9/1/2026	$131,000.00	$8,058.60	$139,058.60
9/1/2027	136,000.00	4,888.40	140,888.40
9/1/2028	66,000.00	1,597.20	67,597.20
Total	**$333,000.00**	**$14,544.20**	**$347,544.20**

Exhibit E

Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report

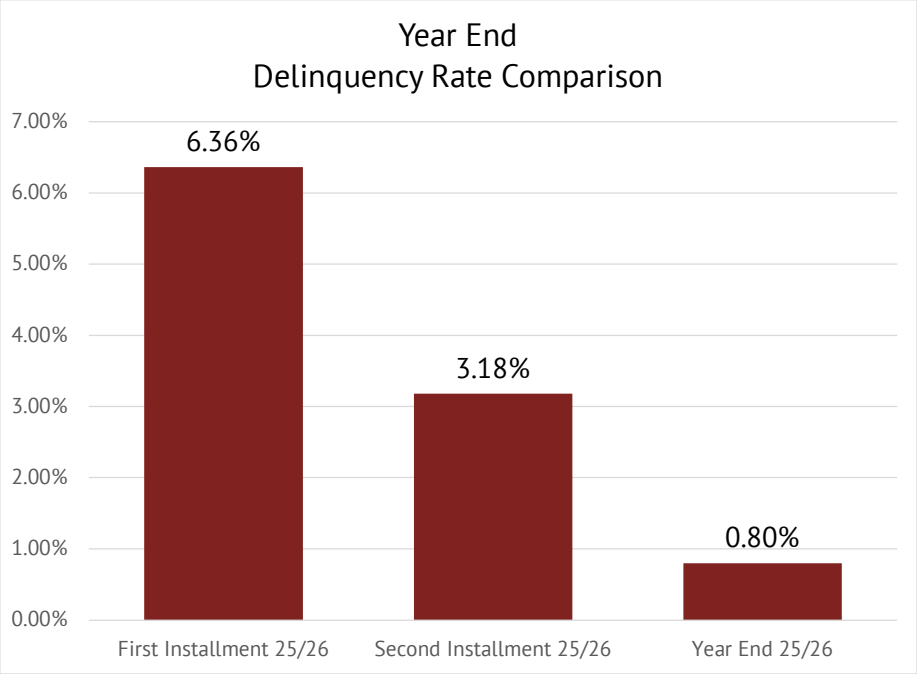
Year End Report for Fiscal Year 2025/2026

Poway Unified School District Community Facilities District No. 9

Summary

Year End

Total Taxes Due June 30, 2026	**$196,248.62**
Amount Paid	**$194,686.06**
Amount Remaining to be Collected	**$1,562.56**
Number of Parcels Delinquent	**1**
Delinquency Rate	**0.80%**



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. 9

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	$181,304.00	N/A	$179,869.00	$1,435.00	0.79%	$0.00	0.00%
2022/2023	184,930.28	0	184,930.28	0.00	0.00%	0.00	0.00%
2023/2024	188,628.76	1	185,624.98	3,003.78	1.59%	3,003.78	1.59%
2024/2025	192,400.88	1	189,337.04	3,063.84	1.59%	3,063.84	1.59%
2025/2026	196,248.62	1	194,686.06	1,562.56	0.80%	1,562.56	0.80%

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

Historical Delinquency Rate

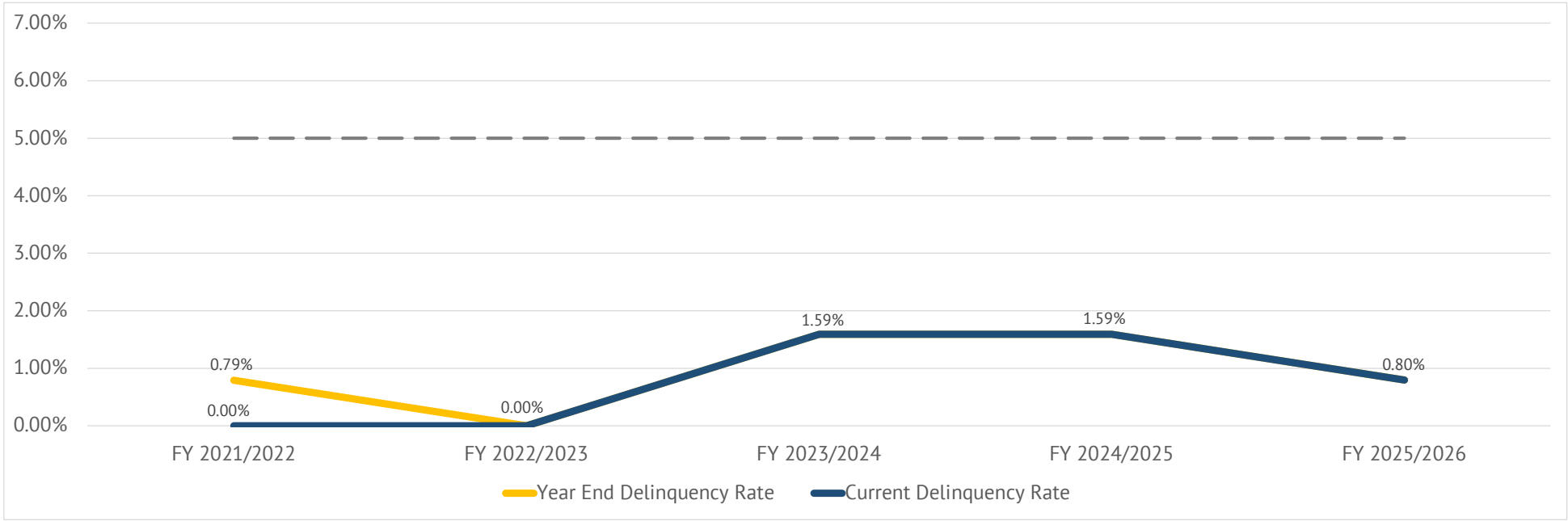


Exhibit F

Summary of Transactions for Fiscal Agent Accounts

Fund: CFD No. 9

Subfund: 7150924A - Special Tax Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$10,035.55	$1,253,415.00	$0.00	($1,115,479.79)	$0.00	$147,970.76			BEGINNING BALANCE
07-01-2025	$476.03					$148,446.79		Interest	Interest Earnings
07-21-2025		$1,573.90				$150,020.69		Deposit	Special Tax Deposit
08-01-2025	$500.50					$150,521.19		Interest	Interest Earnings
09-02-2025	$505.60					$151,026.79		Interest	Interest Earnings
09-02-2025				($5,541.80)		$145,484.99		Transfer Out	Transfer To 7150924B Interest Account
09-02-2025				($125,000.00)		$20,484.99		Transfer Out	Transfer To 7150924C Principal Account
09-04-2025				($20,484.99)		$0.00		Transfer Out	Transfer To 7150895A Available Special Tax Fund CFD No. 9
10-01-2025	$20.72					$20.72		Interest	Interest Earnings
10-08-2025		($6.30)				$14.42		Deposit	Return of funds to County of San Diego due to overpayment of tax apportionment
11-03-2025	$0.05					$14.47		Interest	Interest Earnings
11-19-2025		$18,809.10				$18,823.57		Deposit	Special Tax Deposit
12-01-2025	$22.24					$18,845.81		Interest	Interest Earnings
12-16-2025		$29,585.91				$48,431.72		Deposit	Special Tax Deposit
01-02-2026	$99.52					$48,531.24		Interest	Interest Earnings
01-12-2026				($42,672.15)		$5,859.09		Transfer Out	Transfer To 7150924I Adminstrative Expense Fund
01-21-2026		$56,096.75				$61,955.84		Deposit	Special Tax Deposit
02-02-2026	$116.23					$62,072.07		Interest	Interest Earnings
02-24-2026		$4,663.97				$66,736.04		Deposit	Special Tax Deposit
02-27-2026				($4,029.30)		$62,706.74		Transfer Out	Transfer To 7150924B Interest Account
03-02-2026	$158.93					$62,865.67		Interest	Interest Earnings
03-18-2026		$3,125.12				$65,990.79		Deposit	Special Tax Deposit
04-01-2026	$179.32					$66,170.11		Interest	Interest Earnings
04-22-2026		$55,033.56				$121,203.67		Deposit	Special Tax Deposit
05-01-2026	$222.77					$121,426.44		Interest	Interest Earnings
05-13-2026		$17,206.54				$138,632.98		Deposit	Special Tax Deposit
06-01-2026	$363.55					$138,996.53		Interest	Interest Earnings
06-24-2026		$4,716.84				$143,713.37		Deposit	Special Tax Deposit
	$2,665.46	$190,805.39	$0.00	($197,728.24)	$0.00	($4,257.39)			DATE RANGE BALANCE
Subfund Total	**$12,701.01**	**$1,444,220.39**	**$0.00**	**($1,313,208.03)**	**$0.00**	**$143,713.37**	**Total for 7150924A - Special Tax Fund**		

Subfund: 7150924B - Interest Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$14.03	$0.00	$114,984.39	$0.00	($114,998.40)	$0.02			BEGINNING BALANCE
09-02-2025					($5,541.80)	($5,541.78)	Cede & Company	Debt Service Interest	Debt Service Interest
09-02-2025			$5,541.80			$0.02		Transfer In	Transfer From 7150924A Special Tax Fund
02-27-2026			$4,029.30			$4,029.32		Transfer In	Transfer From 7150924A Special Tax Fund
03-02-2026					($4,029.30)	$0.02	Cede & Company	Debt Service Interest	Debt Service Interest
03-02-2026	$0.73					$0.75		Interest	Interest Earnings
04-01-2026	$0.37					$1.12		Interest	Interest Earnings
	$1.10	$0.00	$9,571.10	$0.00	($9,571.10)	$1.10			DATE RANGE BALANCE
Subfund Total	**$15.13**	**$0.00**	**$124,555.49**	**$0.00**	**($124,569.50)**	**$1.12**	**Total for 7150924B - Interest Account**		

Subfund: 7150924C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$0.00	$0.00	$638,000.00	$0.00	($638,000.00)	$0.00			BEGINNING BALANCE
09-02-2025					($125,000.00)	($125,000.00)	Cede & Company	Debt Service Principal	Debt Service Principal

Subfund: 7150924C - Principal Account

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
09-02-2025			$125,000.00			$0.00		Transfer In	Transfer From 7150924A Special Tax Fund
	$0.00	$0.00	$125,000.00	$0.00	($125,000.00)	$0.00			DATE RANGE BALANCE
Subfund Total	**$0.00**	**$0.00**	**$763,000.00**	**$0.00**	**($763,000.00)**	**$0.00**	**Total for 7150924C - Principal Account**		

Subfund: 7150924I - Administrative Expense Fund

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2025	$34,857.39	$190,810.94	$239,025.12	$0.00	($138,269.05)	$326,424.40			BEGINNING BALANCE
07-01-2025	$1,056.31					$327,480.71		Interest	Interest Earnings
07-17-2025					($1,000.00)	$326,480.71	Zions First National	Professional Services	Req. No. 924I-2526-0001 Annual Admin Fee June 2025 - May 2026 Invoice No. 13214
08-01-2025	$1,098.37					$327,579.08		Interest	Interest Earnings
09-02-2025	$1,100.35					$328,679.43		Interest	Interest Earnings
10-01-2025	$1,051.30					$329,730.73		Interest	Interest Earnings
10-08-2025					($42.00)	$329,688.73	Zions First National	Professional Services	Req. No. 924I-2526-0002 Annual Admin Fee Aug 2025 - July 2026 Inv.#13466
10-08-2025					($1,950.00)	$327,738.73	Zions First National	Professional Services	Req. No. 924I-2526-0002 Annual Admin Fee Aug 2025 - July 2026 Inv.#13468
11-03-2025	$1,050.89					$328,789.62		Interest	Interest Earnings
12-01-2025	$974.61					$329,764.23		Interest	Interest Earnings
01-02-2026	$968.53					$330,732.76		Interest	Interest Earnings
01-12-2026			$42,672.15			$373,404.91		Transfer In	Transfer From 7150924A Special Tax Fund
02-02-2026	$1,017.03					$374,421.94		Interest	Interest Earnings
03-02-2026	$950.30					$375,372.24		Interest	Interest Earnings
04-01-2026	$1,047.26					$376,419.50		Interest	Interest Earnings
04-22-2026					($5,000.00)	$371,419.50	Poway Unified School District	Professional Services	Req#924I-2526-0003 Inv#25/26 Reimburse dtd 04-15-26-Planning General Fund
05-01-2026	$1,009.52					$372,429.02		Interest	Interest Earnings
06-01-2026	$1,026.12					$373,455.14		Interest	Interest Earnings
	$12,350.59	$0.00	$42,672.15	$0.00	($7,992.00)	$47,030.74			DATE RANGE BALANCE
Subfund Total	**$47,207.98**	**$190,810.94**	**$281,697.27**	**$0.00**	**($146,261.05)**	**$373,455.14**	**Total for 7150924I - Administrative Expense Fund**		
Fund Total	**$59,924.12**	**$1,635,031.33**	**$1,169,252.76**	**($1,313,208.03)**	**($1,033,830.55)**	**$517,169.63**	**Total for CFD No. 9**		
Grand Total	**$59,924.12**	**$1,635,031.33**	**$1,169,252.76**	**($1,313,208.03)**	**($1,033,830.55)**	**$517,169.63**	**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. 9
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13985	1	678-490-01-00	$0.00	$0.00
13985	2	678-490-02-00	$3,187.62	$3,187.62
13985	3	678-490-03-00	$3,139.26	$3,139.26
13985	4	678-490-04-00	$3,139.26	$3,139.26
13985	5	678-490-05-00	$3,139.26	$3,139.26
13985	6	678-490-06-00	$3,187.62	$3,187.62
13985	7	678-490-07-00	$3,187.62	$3,187.62
13985	8	678-490-08-00	$3,169.72	$3,169.72
13985	9	678-490-09-00	$3,169.72	$3,169.72
13985	10	678-490-10-00	$3,169.72	$3,169.72
13985	11	678-490-11-00	$3,169.72	$3,169.72
13985	12	678-490-12-00	$3,169.72	$3,169.72
13985	13	678-490-13-00	$3,169.72	$3,169.72
13985	14	678-490-14-00	$3,169.72	$3,169.72
13985	15	678-490-15-00	$3,169.72	$3,169.72
13985	16	678-490-16-00	$3,169.72	$3,169.72
13985	17	678-490-17-00	$3,169.72	$3,169.72
13985	18	678-490-18-00	$3,169.72	$3,169.72
13985	19	678-490-19-00	$3,169.72	$3,169.72
13985	20	678-490-20-00	$3,169.72	$3,169.72
13985	21	678-490-21-00	$3,169.72	$3,169.72
13985	22	678-490-22-00	$3,169.72	$3,169.72
13985	25	678-490-25-00	$3,169.72	$3,169.72
13985	31	678-490-31-00	$3,169.72	$3,169.72
13985	32	678-490-32-00	$3,169.72	$3,169.72
13985	33	678-490-33-00	$3,169.72	$3,169.72
13985	34	678-490-34-00	$3,169.72	$3,169.72
13985	35	678-490-35-00	$3,169.72	$3,169.72
13985	36	678-490-36-00	$0.00	$0.00
13985	40	678-490-40-00	$3,187.62	$3,187.62
13985	41	678-490-41-00	$3,187.62	$3,187.62
13985	42	678-490-42-00	$3,187.62	$3,187.62
13985	43	678-490-43-00	$3,187.62	$3,187.62
13985	44	678-490-44-00	$3,187.62	$3,187.62
13985	45	678-490-45-00	$3,187.62	$3,187.62
13985	46	678-490-46-00	$3,187.62	$3,187.62
13985	47	678-490-47-00	$3,187.62	$3,187.62
13985	48	678-490-48-00	$3,187.62	$3,187.62
13985	49	678-490-49-00	$3,187.62	$3,187.62
13985	50	678-490-50-00	$3,187.62	$3,187.62
13985	51	678-490-51-00	$3,187.62	$3,187.62
13985	52	678-490-52-00	$3,187.62	$3,187.62

Poway Unified School District
Community Facilities District No. 9
Fiscal Year 2026/2027 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13985	53	678-490-53-00	$3,187.62	$3,187.62
13985	54	678-490-54-00	$3,187.62	$3,187.62
13985	55	678-490-55-00	$3,187.62	$3,187.62
13985	56	678-490-56-00	$3,187.62	$3,187.62
13985	57	678-490-57-00	$3,187.62	$3,187.62
13985	58	678-490-58-00	$3,187.62	$3,187.62
13985	59	678-490-59-00	$3,187.62	$3,187.62
13985	60	678-490-60-00	$3,187.62	$3,187.62
13985	61	678-490-61-00	$3,187.62	$3,187.62
13985	62	678-490-62-00	$3,187.62	$3,187.62
13985	63	678-490-63-00	$3,187.62	$3,187.62
13985	64	678-490-64-00	$3,187.62	$3,187.62
13985	65	678-490-65-00	$3,187.62	$3,187.62
13985	66	678-490-66-00	$0.00	$0.00
13985	29	678-490-71-00	$3,169.72	$3,169.72
13985	30	678-490-72-00	$3,169.72	$3,169.72
13985	23	678-490-73-00	$3,169.72	$3,169.72
13985	24	678-490-74-00	$3,169.72	$3,169.72
13985	26	678-490-75-00	$3,169.72	$3,169.72
13985	27	678-490-76-00	$3,169.72	$3,169.72
13985	28	678-490-77-00	$3,169.72	$3,169.72
13985	37	678-490-78-00	$3,187.62	$3,187.62
13985	38	678-490-79-00	$3,187.62	$3,187.62
13985	39	678-490-80-00	$3,187.62	$3,187.62

Total Parcels	**66**
Total Taxable Parcels	**63**
Total Assigned Special Tax	**$200,173.78**