

**Community Facilities District  
No. 9  
Annual Special Tax Report**  
*Fiscal Year Ending June 30, 2025*

**2025 / 2026**



**Poway Unified  
School District**



*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 2025/2026. 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 2024/2025 Special Tax Levy**

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 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 2025/2026.

## **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 2025/2026 Special Tax Levy**

Section VI provides the Fiscal Year 2025/2026 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 2024/2025 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 2024/2025.

### A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification in the table below.

#### Fiscal Year 2024/2025 Annual Special Tax Levy

Tax Class/ Land Use	Building Square Footage	Number of Units/Acres	Average Assigned Annual Special Tax Rate <sup>[1]</sup>	Total Special Taxes
1	N/A	63 Units	\$3,053.98 per Unit	\$192,400.88
<i>Developed Property</i>		<i>63 Units</i>	<i>N/A</i>	<i>\$192,400.88</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>0.00</i>
<b>Total</b>		<b>63 Units</b>		<b>\$192,400.88</b>

[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, 2025, for Fiscal Year 2024/2025 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 2024/2025 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, 2025	
	Aggregate Special Tax	Parcels Delinquent <sup>[1]</sup>	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$177,750.00	N/A	\$174,935.00	\$2,815.00	1.58%	\$0.00	0.00%
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	187,126.87	1,501.89	0.80%	0.00	0.00%
2024/2025	192,400.88	0	192,400.88	0.00	0.00%	0.00	0.00%

[1] Information not provided by previous administrator for Fiscal Years 2020/2021 through 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, 2025, 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 2024/2025.

**Fund and Account Balances  
as of June 30, 2025**

Account Name	Account Number	Balance
Special Tax Fund	7150924A	\$147,970.76
Interest Account	7150924B	0.02
Principal Account	7150924C	0.00
Administrative Expense Fund	7150924I	326,424.40
<b>Total</b>		<b>\$474,395.18</b>

## 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, 2024, through June 30, 2025. For a more detailed description of the sources and uses of funds please refer to Section III of the 2016 Indenture.

### Fiscal Year 2024/2025 Sources and Uses of Funds

Sources	
Bond Proceeds	\$0.00
Annual Special Tax Receipts	195,256.11
Investment Earnings	16,474.78
<b>Total</b>	<b>\$211,730.89</b>
Uses	
Interest Payments	(\$12,523.50)
Principal Payments	(119,000.00)
Authorized Facilities	0.00
Administrative Expenses	(11,992.00)
Transfer to JAA CFD No. 9 Available Special Tax Fund	(17,887.34)
<b>Total</b>	<b>(\$161,402.84)</b>

# 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 2025/2026.

## 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 2025/2026.

### Annual Special Tax Requirement for CFD No. 9

<b>Fiscal Year 2024/2025 Remaining Sources</b>		<b>\$147,970.78</b>
Balance of Special Tax Fund	\$147,970.76	
Balance of Interest Fund	0.02	
Balance of Principal Fund	0.00	
Anticipated Special Taxes	0.00	
<b>Fiscal Year 2024/2025 Remaining Obligations</b>		<b>(\$147,970.78)</b>
September 1, 2025 Interest Payment	(\$5,541.80)	
September 1, 2025 Principal Payment	(125,000.00)	
Transfer to the JAA CFD No. 9 Available Special Tax Fund	(17,428.98)	
<b>Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)</b>		<b>\$0.00</b>
<b>Fiscal Year 2025/2026 Obligations</b>		<b>(\$196,248.62)</b>
Administrative Expense Budget	(\$42,672.23)	
Anticipated Special Tax Delinquencies <sup>[1]</sup>	0.00	
March 1, 2026 Interest Payment	(4,029.30)	
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	(14,517.79)	
<b>Fiscal Year 2025/2026 Annual Special Tax Requirement</b>		<b>\$196,248.62</b>

[1] Assumes the Fiscal Year 2024/2025 Year End delinquency rate of 0.00%.

## 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 2025/2026 Administrative Expenses are shown in the table below.

### Fiscal Year 2025/2026 Budgeted Administrative Expenses

Administrative Expense	Budget
District Staff and Expenses	\$30,665.93
Consultant/Trustee Expenses	7,000.00
County Tax Collection Fees	6.30
Contingency for Legal	5,000.00
<b>Total Expenses</b>	<b>\$42,672.23</b>

# 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 1<sup>st</sup> 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 2025/2026  
Special Tax Classification**

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

# VI. Fiscal Year 2025/2026 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 2025/2026 by Special Tax classification as determined by the RMA for CFD No. 9 can be found 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 <sup>[1]</sup>	Total Special Taxes
1	N/A	63 Units	\$3,115.06 per Unit	\$196,248.62
<i>Developed Property</i>		<i>63 Units</i>	<i>N/A</i>	<i>\$196,248.62</i>
<i>Undeveloped Property</i>		<i>0.00 Acres</i>	<i>\$0.00 per Acre</i>	<i>0.00</i>
<b>Total</b>		<b>63 Units</b>		<b>\$196,248.62</b>

[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 2025-26/poway usd\\_cfd 9\\_fy2025-26\\_specialtaxreport\\_d1.docx](https://calschools.sharepoint.com/cfs/unregulated/poway unified/developer revenue/cfd admin/cfd no. 9/fy 2025-26/poway usd_cfd 9_fy2025-26_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) 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 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).

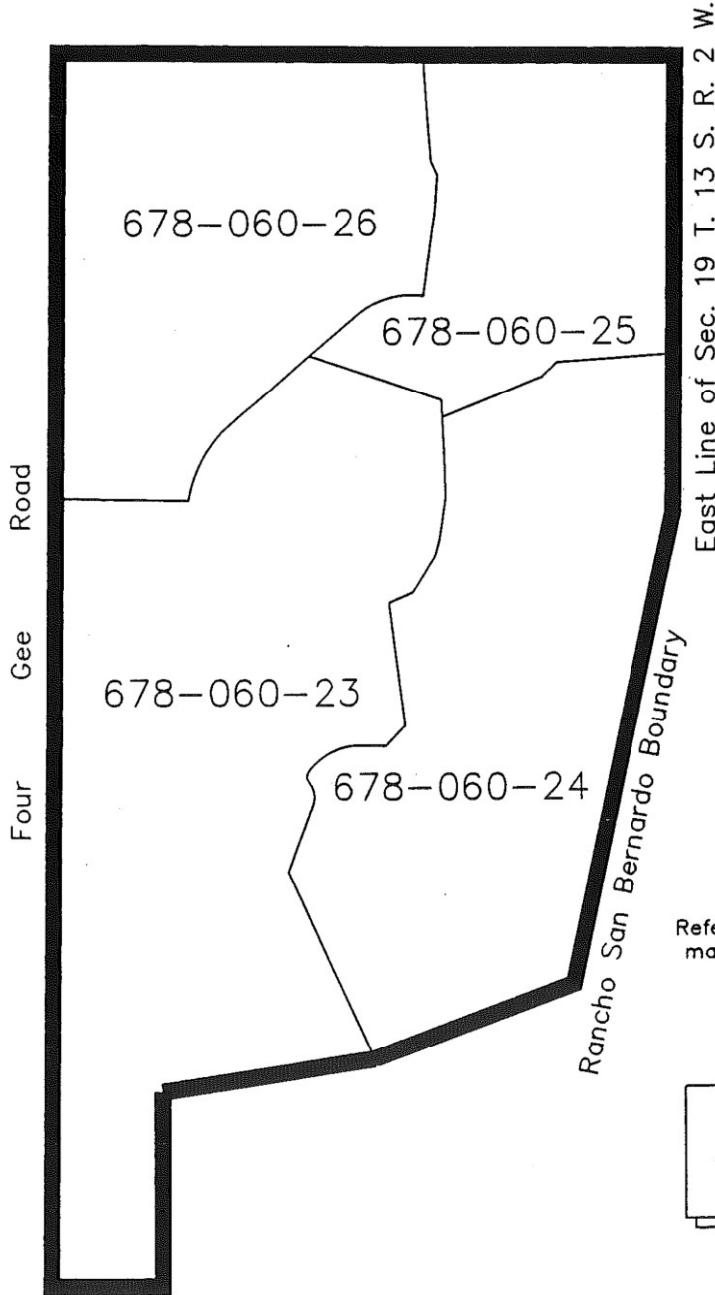
**SECTION J  
MANNER OF COLLECTION**

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**

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 12<sup>th</sup> 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 12<sup>th</sup> 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 PM, 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.

County Recorder of San Diego County

W. GEORGE 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.

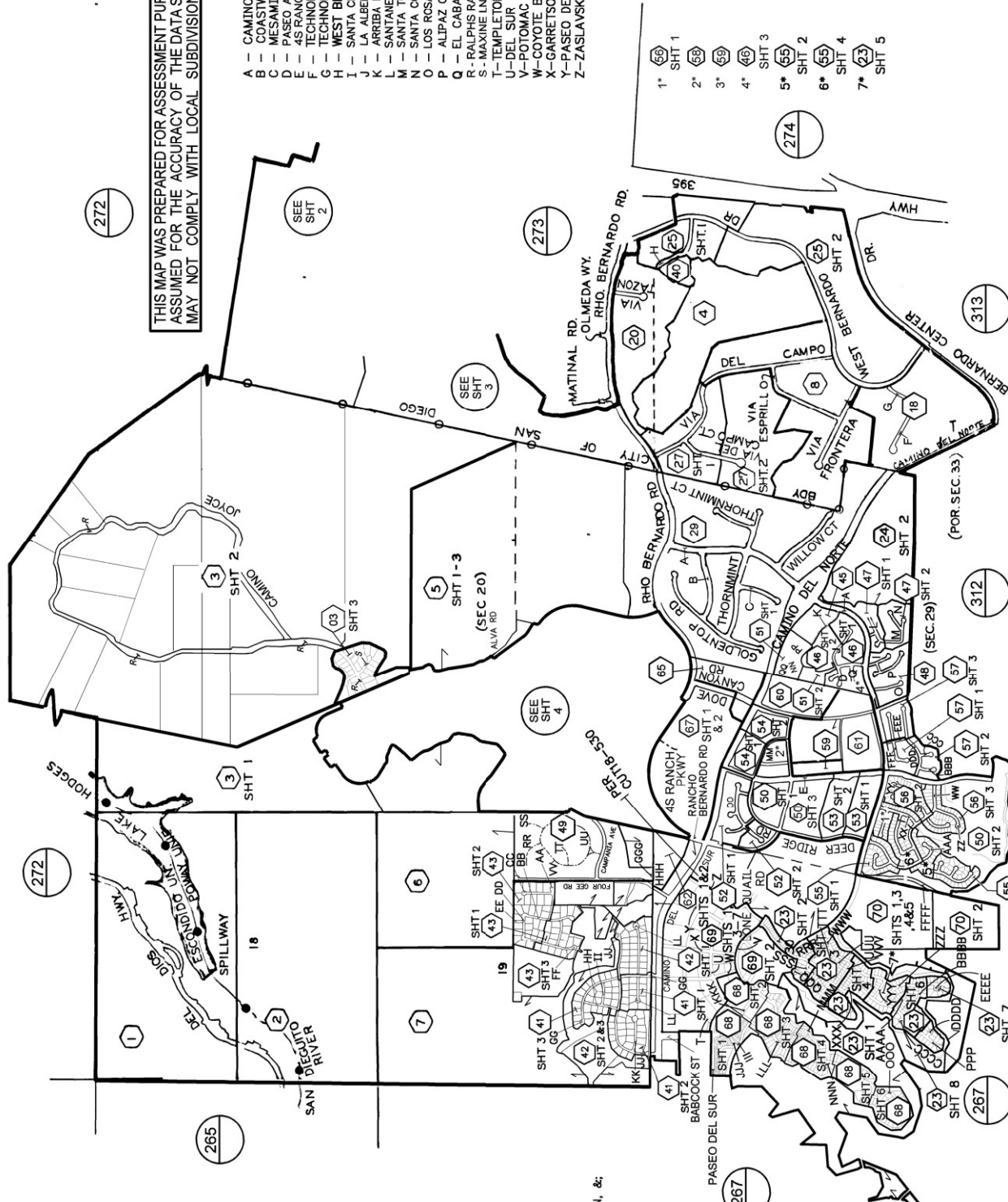
# **Exhibit C**

## **Assessor's Parcel Maps**

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 ABUNDANT ST
- OO FALCON BLUFF ST
- PP ARBERA LINDA AVE
- QQ CLASSICO CT
- RR SANGALLO LN
- SS MURANO LN
- TT CASTELL LN
- UU PUEZLA PL
- VV DEER TRAIL DR
- WW FOX VALLEY DR
- XX PINTO RIDGE DR
- YY DEER TRAIL CT
- ZZ DEER RIDGE RD
- AAA LONE BLUFF WAY
- BBB LONE HAWK DR
- CCC LONE DOVE ST
- DDD ARTESIAN RD
- EEE SAN JUAN HORSE GLN
- FFF TALLUS GLN, &
- GGG ATKINS PL
- HHH LESAR PL
- III BARCOCK ST
- KKK TANNER RIDGE RD
- LLL POTOMAC RIDGE RD
- MMM TANNER RIDGE CT
- NNN TANNER RIDGE CIR
- OOO NICOLE RIDGE RD
- PPP NEWCOMB ST
- QQQ DYER LN
- RRR BASS LN
- SSS 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 - 45 RANCH PKWY
- F - TECHNOLOGY PL
- G - TECHNOLOGY DR
- H - WEST BERNARDO CT
- I - SANTA CRISTOBAL ST
- J - LA ALBERCA AVE
- K - ARBERA LINDA AVE
- L - SANTANELLA ST
- M - SANTA ANA AVE
- N - SANTA CORONA CT
- O - LOS ROSALES ST
- P - ALPAZ 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



RHO SAN BERNARDO  
T13S-R2W

SAN DIEGO COUNTY  
ASSESSOR'S MAP  
BOOK 678 PG INDEX SHT 1 OF 4

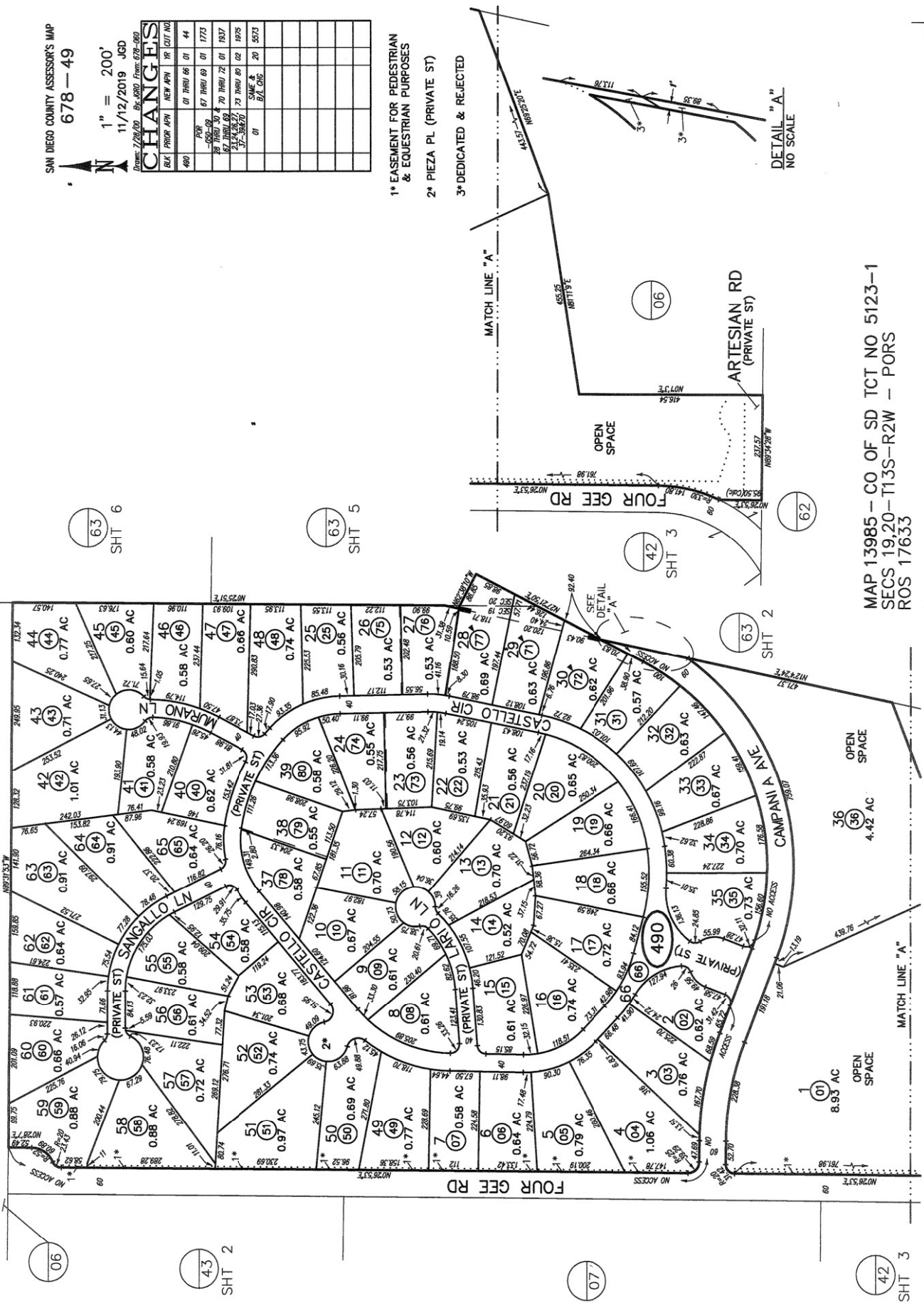
SAN DIEGO COUNTY ASSESSOR'S MAP  
678-49

1" = 200'  
11/12/2019 JGD

BLK	PROP APN	NEW APN	PR	LOT NO
490	01 THRU 04	01 44		
	05 THRU 06	01 1773		
	07 THRU 08	01 1773		
	09 THRU 10	70 THRU 72	01	1937
	11 THRU 12	73 THRU 80	02	1975
	13 THRU 14	81 THRU 82	02	1975
	15 THRU 16	83 THRU 84	02	1975
	17 THRU 18	85 THRU 86	02	1975
	19 THRU 20	87 THRU 88	02	1975
	21 THRU 22	89 THRU 90	02	1975
	23 THRU 24	91 THRU 92	02	1975
	25 THRU 26	93 THRU 94	02	1975
	27 THRU 28	95 THRU 96	02	1975
	29 THRU 30	97 THRU 98	02	1975
	31 THRU 32	99 THRU 100	02	1975
	33 THRU 34	101 THRU 102	02	1975
	35 THRU 36	103 THRU 104	02	1975
	37 THRU 38	105 THRU 106	02	1975
	39 THRU 40	107 THRU 108	02	1975
	41 THRU 42	109 THRU 110	02	1975
	43 THRU 44	111 THRU 112	02	1975
	45 THRU 46	113 THRU 114	02	1975
	47 THRU 48	115 THRU 116	02	1975
	49 THRU 50	117 THRU 118	02	1975
	51 THRU 52	119 THRU 120	02	1975
	53 THRU 54	121 THRU 122	02	1975
	55 THRU 56	123 THRU 124	02	1975
	57 THRU 58	125 THRU 126	02	1975
	59 THRU 60	127 THRU 128	02	1975
	61 THRU 62	129 THRU 130	02	1975
	63 THRU 64	131 THRU 132	02	1975
	65 THRU 66	133 THRU 134	02	1975
	67 THRU 68	135 THRU 136	02	1975
	69 THRU 70	137 THRU 138	02	1975
	71 THRU 72	139 THRU 140	02	1975
	73 THRU 74	141 THRU 142	02	1975
	75 THRU 76	143 THRU 144	02	1975
	77 THRU 78	145 THRU 146	02	1975
	79 THRU 80	147 THRU 148	02	1975
	81 THRU 82	149 THRU 150	02	1975
	83 THRU 84	151 THRU 152	02	1975
	85 THRU 86	153 THRU 154	02	1975
	87 THRU 88	155 THRU 156	02	1975
	89 THRU 90	157 THRU 158	02	1975
	91 THRU 92	159 THRU 160	02	1975
	93 THRU 94	161 THRU 162	02	1975
	95 THRU 96	163 THRU 164	02	1975
	97 THRU 98	165 THRU 166	02	1975
	99 THRU 100	167 THRU 168	02	1975
	101 THRU 102	169 THRU 170	02	1975
	103 THRU 104	171 THRU 172	02	1975
	105 THRU 106	173 THRU 174	02	1975
	107 THRU 108	175 THRU 176	02	1975
	109 THRU 110	177 THRU 178	02	1975
	111 THRU 112	179 THRU 180	02	1975
	113 THRU 114	181 THRU 182	02	1975
	115 THRU 116	183 THRU 184	02	1975
	117 THRU 118	185 THRU 186	02	1975
	119 THRU 120	187 THRU 188	02	1975
	121 THRU 122	189 THRU 190	02	1975
	123 THRU 124	191 THRU 192	02	1975
	125 THRU 126	193 THRU 194	02	1975
	127 THRU 128	195 THRU 196	02	1975
	129 THRU 130	197 THRU 198	02	1975
	131 THRU 132	199 THRU 200	02	1975

- 1\* EASEMENT FOR PEDESTRIAN & EQUESTRIAN PURPOSES
- 2\* PIEZA PL (PRIVATE ST)
- 3\* DEDICATED & REJECTED

DETAIL "A"  
NO SCALE



MAP 13985 - CO OF SD TCT NO 5123-1  
SECS 19,20-T13S-R2W - PORS  
ROS 17633

# **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		Semi-Annual Debt Service Payment	Annual Debt Service Payment
	Principal	Interest		
3/1/2025	\$0.00	\$5,541.80	\$5,541.80	136,083.60
9/1/2025	125,000.00	5,541.80	130,541.80	
3/1/2026	0.00	4,029.30	4,029.30	139,058.60
9/1/2026	131,000.00	4,029.30	135,029.30	
3/1/2027	0.00	2,444.20	2,444.20	140,888.40
9/1/2027	136,000.00	2,444.20	138,444.20	
3/1/2028	0.00	798.60	798.60	67,597.20
9/1/2028	66,000.00	798.60	66,798.60	
<b>Total</b>	<b>\$458,000.00</b>	<b>\$25,627.80</b>	<b>\$483,627.80</b>	<b>\$483,627.80</b>

# **Exhibit E**

## **Delinquent Annual Special Tax Report**



# Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Poway Unified School District Community Facilities District No. 9



## Summary

### Year End

Total Taxes Due June 30, 2025	\$192,400.88
Amount Paid	\$192,400.88
Amount Remaining to be Collected	\$0.00
Number of Parcels Delinquent	0
Delinquency Rate	0.00%

### Foreclosure

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

### Foreclosure Qualification

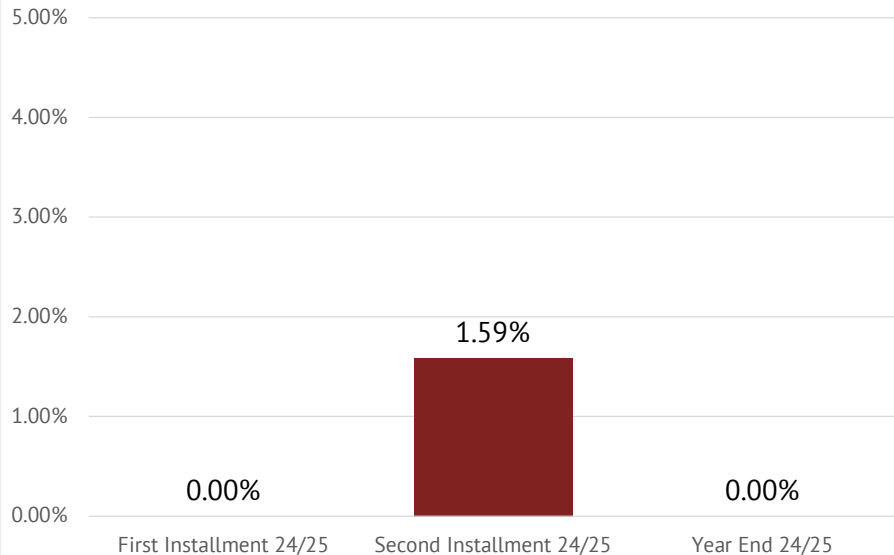
Individual Parcel Delinquency	\$7,500
Individual Owner Multiple Parcels Delinquency	\$15,000
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	5%

### 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 delinquencies do not create a draw on the Reserve Fund that would bring it below the Reserve Requirement.

Year End  
Delinquency Rate Comparison





# Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Poway Unified School District Community Facilities District No. 9

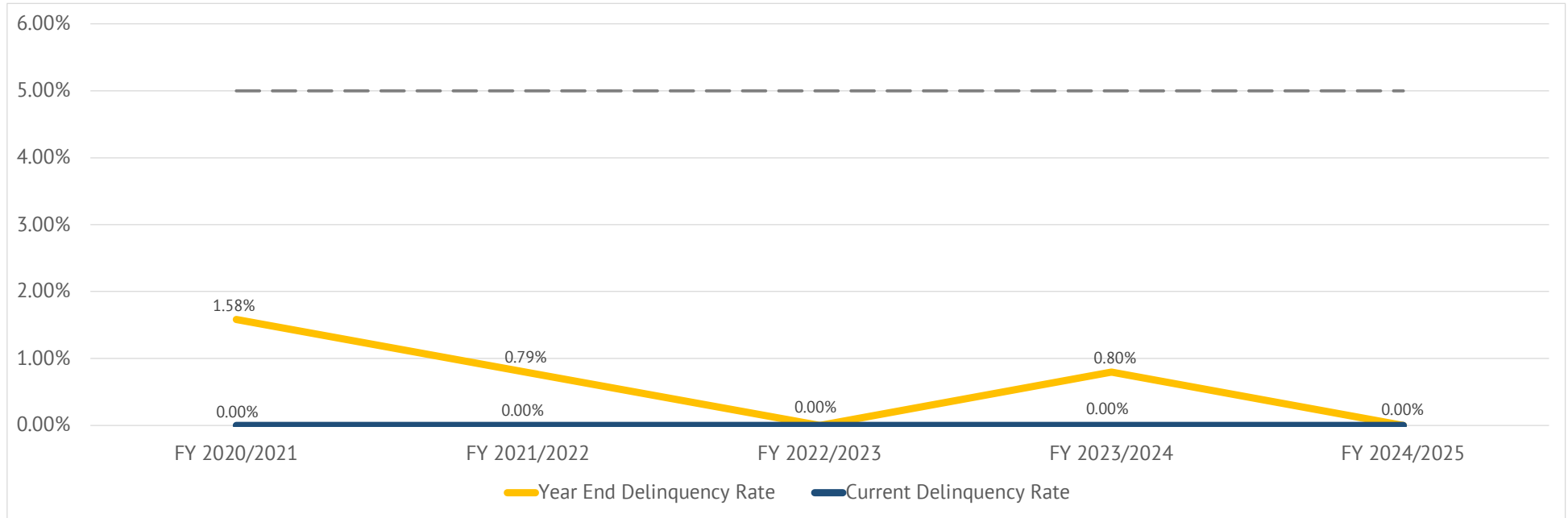


## Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year				June 30, 2025		
	Aggregate Special Tax	Parcels Delinquent [1]	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$177,750.00	N/A	\$174,935.00	\$2,815.00	1.58%	\$0.00	0.00%
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	187,126.87	1,501.89	0.80%	0.00	0.00%
2024/2025	192,400.88	0	192,400.88	0.00	0.00%	0.00	0.00%

[1] Information not provided by previous administrator for Fiscal Years 2020/2021 through 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
07-01-2024	\$6,610.22	\$1,058,158.89	\$0.00	(\$924,240.45)	\$0.00	\$140,528.66			BEGINNING BALANCE
07-01-2024	\$566.78					\$141,095.44		Interest	Interest Earnings
07-22-2024		\$1,573.87				\$142,669.31		Deposit	Special Tax Deposit
08-01-2024	\$596.49					\$143,265.80		Interest	Interest Earnings
09-03-2024	\$603.24					\$143,869.04		Interest	Interest Earnings
09-03-2024				(\$119,000.00)		\$24,869.04		Transfer Out	Transfer To 7150924C Principal Account
09-03-2024				(\$6,981.70)		\$17,887.34		Transfer Out	Transfer To 7150924B Interest Account
09-04-2024				(\$17,887.34)		\$0.00		Transfer Out	Transfer To 7150895A Available Special Tax Fund CFD No. 9
10-01-2024	\$41.30					\$41.30		Interest	Interest Earnings
10-16-2024		\$1,508.68				\$1,549.98		Deposit	Special Tax Deposit
11-01-2024	\$3.12					\$1,553.10		Interest	Interest Earnings
11-20-2024		\$12,814.54				\$14,367.64		Deposit	Special Tax Deposit
12-02-2024	\$21.96					\$14,389.60		Interest	Interest Earnings
12-16-2024		\$41,209.60				\$55,599.20		Deposit	Special Tax Deposit
01-02-2025	\$125.85					\$55,725.05		Interest	Interest Earnings
01-15-2025		\$54,982.24				\$110,707.29		Deposit	Special Tax Deposit
01-17-2025				(\$41,835.45)		\$68,871.84		Transfer Out	Transfer To 7150924I Administrative Expense Fund
02-03-2025	\$224.08					\$69,095.92		Interest	Interest Earnings
02-19-2025		\$6,616.67				\$75,712.59		Deposit	Special Tax Deposit
03-03-2025	\$219.45					\$75,932.04		Interest	Interest Earnings
03-03-2025				(\$5,534.85)		\$70,397.19		Transfer Out	Transfer To 7150924B Interest Account
03-19-2025		\$6,193.52				\$76,590.71		Deposit	Special Tax Deposit
04-01-2025	\$247.37					\$76,838.08		Interest	Interest Earnings
04-21-2025		\$53,473.56				\$130,311.64		Deposit	Special Tax Deposit
05-01-2025	\$308.94					\$130,620.58		Interest	Interest Earnings
05-14-2025		\$15,351.51				\$145,972.09		Deposit	Special Tax Deposit
06-02-2025	\$466.75					\$146,438.84		Interest	Interest Earnings
06-18-2025		\$1,531.92				\$147,970.76		Deposit	Special Tax Deposit
	\$3,425.33	\$195,256.11	\$0.00	(\$191,239.34)	\$0.00	\$7,442.10			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$10,035.55</b>	<b>\$1,253,415.00</b>	<b>\$0.00</b>	<b>(\$1,115,479.79)</b>	<b>\$0.00</b>	<b>\$147,970.76</b>	<b>Total for 7150924A - Special Tax Fund</b>		

**Subfund: 7150924B - Interest Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$13.80	\$0.00	\$102,467.84	\$0.00	(\$102,474.90)	\$6.74			BEGINNING BALANCE
07-01-2024	\$0.03					\$6.77		Interest	Interest Earnings
08-01-2024	\$0.03					\$6.80		Interest	Interest Earnings
09-03-2024					(\$6,981.70)	(\$6,974.90)	Cede & Company	Debt Service Interest	Debt Service Interest
09-03-2024			\$6,981.70			\$6.80		Transfer In	Transfer From 7150924A Special Tax Fund
09-03-2024	\$0.03					\$6.83		Interest	Interest Earnings
10-01-2024	\$0.03					\$6.86		Interest	Interest Earnings
11-01-2024	\$0.03					\$6.89		Interest	Interest Earnings
12-02-2024	\$0.02					\$6.91		Interest	Interest Earnings

**Subfund: 7150924B - Interest Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
01-02-2025	\$0.02					\$6.93		Interest	Interest Earnings
02-03-2025	\$0.02					\$6.95		Interest	Interest Earnings
03-03-2025					(\$5,541.80)	(\$5,534.85)	Cede & Company	Debt Service Interest	Debt Service Interest
03-03-2025			\$5,534.85			\$0.00		Transfer In	Transfer From 7150924A Special Tax Fund
03-03-2025	\$0.02					\$0.02		Interest	Interest Earnings
	\$0.23	\$0.00	\$12,516.55	\$0.00	(\$12,523.50)	(\$6.72)			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$14.03</b>	<b>\$0.00</b>	<b>\$114,984.39</b>	<b>\$0.00</b>	<b>(\$114,998.40)</b>	<b>\$0.02</b>	<b>Total for 7150924B - Interest Account</b>		

**Subfund: 7150924C - Principal Account**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$0.00	\$0.00	\$519,000.00	\$0.00	(\$519,000.00)	\$0.00			BEGINNING BALANCE
09-03-2024					(\$119,000.00)	(\$119,000.00)	Cede & Company	Debt Service Principal	Debt Service Principal
09-03-2024			\$119,000.00			\$0.00		Transfer In	Transfer From 7150924A Special Tax Fund
	\$0.00	\$0.00	\$119,000.00	\$0.00	(\$119,000.00)	\$0.00			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$638,000.00</b>	<b>\$0.00</b>	<b>(\$638,000.00)</b>	<b>\$0.00</b>	<b>Total for 7150924C - Principal Account</b>		

**Subfund: 7150924I - Administrative Expense Fund**

Date	Interest	Deposits	Transfers In	Transfers Out	Expenditures	Balance	Payee	Reference	Description
07-01-2024	\$21,808.17	\$190,810.94	\$197,189.67	\$0.00	(\$126,277.05)	\$283,531.73			BEGINNING BALANCE
07-01-2024	\$1,153.39					\$284,685.12		Interest	Interest Earnings
08-01-2024	\$1,199.19					\$285,884.31		Interest	Interest Earnings
08-12-2024					(\$1,000.00)	\$284,884.31	Zions First National	Professional Services	Req. No. 924I-2425-0001 Admin Fee June 2024 - May 2025 Invoice No. 12243
08-20-2024					(\$4,000.00)	\$280,884.31	Poway Unified School District	Professional Services	Req# 924I-2425-0002 Inv# 2023-2024 Memo
09-03-2024	\$1,194.52					\$282,078.83		Interest	Interest Earnings
10-01-2024	\$1,112.51					\$283,191.34		Interest	Interest Earnings
10-07-2024					(\$1,950.00)	\$281,241.34	Zions First National	Professional Services	Req No. 924I-2425-0003 Fiscal Agent Annual Admin Fee Aug 2024 - July 2025 Invoice No. 12482
10-07-2024					(\$42.00)	\$281,199.34	Zions First National	Professional Services	Req No. 924I-2425-0003 Fiscal Agent Annual Admin Fee Aug 2024 - July 2025 Invoice No. 12486
11-01-2024	\$1,077.57					\$282,276.91		Interest	Interest Earnings
12-02-2024	\$1,001.03					\$283,277.94		Interest	Interest Earnings
01-02-2025	\$1,007.50					\$284,285.44		Interest	Interest Earnings
01-17-2025			\$41,835.45			\$326,120.89		Transfer In	Transfer From 7150924A Special Tax Fund
02-03-2025	\$1,040.03					\$327,160.92		Interest	Interest Earnings
03-03-2025	\$1,004.74					\$328,165.66		Interest	Interest Earnings
04-01-2025	\$1,106.68					\$329,272.34		Interest	Interest Earnings
04-10-2025					(\$5,000.00)	\$324,272.34	Poway Unified School District	Professional Services	Req#924I-2425-0005 dtd 04-08-25 Inv#2024-2025 Memo dtd 04-08-25-2024-2025 Memo
05-01-2025	\$1,063.66					\$325,336.00		Interest	Interest Earnings
06-02-2025	\$1,088.40					\$326,424.40		Interest	Interest Earnings
	\$13,049.22	\$0.00	\$41,835.45	\$0.00	(\$11,992.00)	\$42,892.67			DATE RANGE BALANCE
<b>Subfund Total</b>	<b>\$34,857.39</b>	<b>\$190,810.94</b>	<b>\$239,025.12</b>	<b>\$0.00</b>	<b>(\$138,269.05)</b>	<b>\$326,424.40</b>	<b>Total for 7150924I - Administrative Expense Fund</b>		
<b>Fund Total</b>	<b>\$44,906.97</b>	<b>\$1,444,225.94</b>	<b>\$992,009.51</b>	<b>(\$1,115,479.79)</b>	<b>(\$891,267.45)</b>	<b>\$474,395.18</b>	<b>Total for CFD No. 9</b>		
<b>Grand Total</b>	<b>\$44,906.97</b>	<b>\$1,444,225.94</b>	<b>\$992,009.51</b>	<b>(\$1,115,479.79)</b>	<b>(\$891,267.45)</b>	<b>\$474,395.18</b>	<b>Grand Total for Selected Funds/SubFunds</b>		

# **Exhibit G**

## **Annual Special Tax Roll for Fiscal Year 2025/2026**

Poway Unified School District  
Community Facilities District No. 9  
Fiscal Year 2025/2026 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	\$3,125.12	\$3,125.12
13985	3	678-490-03-00	\$3,077.70	\$3,077.70
13985	4	678-490-04-00	\$3,077.70	\$3,077.70
13985	5	678-490-05-00	\$3,077.70	\$3,077.70
13985	6	678-490-06-00	\$3,125.12	\$3,125.12
13985	7	678-490-07-00	\$3,125.12	\$3,125.12
13985	8	678-490-08-00	\$3,107.56	\$3,107.56
13985	9	678-490-09-00	\$3,107.56	\$3,107.56
13985	10	678-490-10-00	\$3,107.56	\$3,107.56
13985	11	678-490-11-00	\$3,107.56	\$3,107.56
13985	12	678-490-12-00	\$3,107.56	\$3,107.56
13985	13	678-490-13-00	\$3,107.56	\$3,107.56
13985	14	678-490-14-00	\$3,107.56	\$3,107.56
13985	15	678-490-15-00	\$3,107.56	\$3,107.56
13985	16	678-490-16-00	\$3,107.56	\$3,107.56
13985	17	678-490-17-00	\$3,107.56	\$3,107.56
13985	18	678-490-18-00	\$3,107.56	\$3,107.56
13985	19	678-490-19-00	\$3,107.56	\$3,107.56
13985	20	678-490-20-00	\$3,107.56	\$3,107.56
13985	21	678-490-21-00	\$3,107.56	\$3,107.56
13985	22	678-490-22-00	\$3,107.56	\$3,107.56
13985	25	678-490-25-00	\$3,107.56	\$3,107.56
13985	31	678-490-31-00	\$3,107.56	\$3,107.56
13985	32	678-490-32-00	\$3,107.56	\$3,107.56
13985	33	678-490-33-00	\$3,107.56	\$3,107.56
13985	34	678-490-34-00	\$3,107.56	\$3,107.56
13985	35	678-490-35-00	\$3,107.56	\$3,107.56
13985	36	678-490-36-00	\$0.00	\$0.00
13985	40	678-490-40-00	\$3,125.12	\$3,125.12
13985	41	678-490-41-00	\$3,125.12	\$3,125.12
13985	42	678-490-42-00	\$3,125.12	\$3,125.12
13985	43	678-490-43-00	\$3,125.12	\$3,125.12
13985	44	678-490-44-00	\$3,125.12	\$3,125.12
13985	45	678-490-45-00	\$3,125.12	\$3,125.12
13985	46	678-490-46-00	\$3,125.12	\$3,125.12
13985	47	678-490-47-00	\$3,125.12	\$3,125.12
13985	48	678-490-48-00	\$3,125.12	\$3,125.12
13985	49	678-490-49-00	\$3,125.12	\$3,125.12
13985	50	678-490-50-00	\$3,125.12	\$3,125.12
13985	51	678-490-51-00	\$3,125.12	\$3,125.12
13985	52	678-490-52-00	\$3,125.12	\$3,125.12

Poway Unified School District  
 Community Facilities District No. 9  
 Fiscal Year 2025/2026 Special Tax Roll

Tract	Lot	Assessor's Parcel Number	Maximum Special Tax	Assigned Special Tax
13985	53	678-490-53-00	\$3,125.12	\$3,125.12
13985	54	678-490-54-00	\$3,125.12	\$3,125.12
13985	55	678-490-55-00	\$3,125.12	\$3,125.12
13985	56	678-490-56-00	\$3,125.12	\$3,125.12
13985	57	678-490-57-00	\$3,125.12	\$3,125.12
13985	58	678-490-58-00	\$3,125.12	\$3,125.12
13985	59	678-490-59-00	\$3,125.12	\$3,125.12
13985	60	678-490-60-00	\$3,125.12	\$3,125.12
13985	61	678-490-61-00	\$3,125.12	\$3,125.12
13985	62	678-490-62-00	\$3,125.12	\$3,125.12
13985	63	678-490-63-00	\$3,125.12	\$3,125.12
13985	64	678-490-64-00	\$3,125.12	\$3,125.12
13985	65	678-490-65-00	\$3,125.12	\$3,125.12
13985	66	678-490-66-00	\$0.00	\$0.00
13985	29	678-490-71-00	\$3,107.56	\$3,107.56
13985	30	678-490-72-00	\$3,107.56	\$3,107.56
13985	23	678-490-73-00	\$3,107.56	\$3,107.56
13985	24	678-490-74-00	\$3,107.56	\$3,107.56
13985	26	678-490-75-00	\$3,107.56	\$3,107.56
13985	27	678-490-76-00	\$3,107.56	\$3,107.56
13985	28	678-490-77-00	\$3,107.56	\$3,107.56
13985	37	678-490-78-00	\$3,125.12	\$3,125.12
13985	38	678-490-79-00	\$3,125.12	\$3,125.12
13985	39	678-490-80-00	\$3,125.12	\$3,125.12

<b>Total Parcels</b>	<b>66</b>
<b>Total Taxable Parcels</b>	<b>63</b>
<b>Total Assigned Special Tax</b>	<b>\$196,248.62</b>