



# MELLO ROOS REPORT

California Debt and Investment Advisory Commission, 915 Capitol Mall,  
Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA  
94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2022-0329  
Status: Submitted  
10/17/2025

Mello Roos Report Information as of Reporting Year End: 6/30/2025

## Issuance

Issuer Name: Poway Unified School District CFD No 10

Issue Name: 2022 Special Tax Bonds

Project Name: IA D Torrey Highlands Subarea IV Series B (Taxable)

Actual Sale Date: 3/24/2022

Settlement Date: 3/25/2022

Original Principal Amount: \$3,045,000.00

Date of Filing:

Reserve Fund Minimum Balance: No

Reserve Fund Minimum Balance Amount: \$0.00

Credit Rating from Report of Final Sale

Credit Rating: Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating: Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:

Credit Rating for This Reporting Period

Credit Rating: Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:



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## Fund Balance

Principal Amount of Bonds Outstanding:	\$2,395,000.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

## Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$151,370,792.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$497,745.28
Total Amount of Unpaid Special Taxes Annually:	\$5,707.06
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	\$5,707.06

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 10 IA D_Delinquency.pdf	10/17/2025

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to display.		



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### Retired Issues

Indicate Reason for Retirement:

Not Retired

### Filing Contact

Filing Contact Name:

Justin Bjorgan

Agency/Organization Name:

KeyAnalytics (California Financial Services)

Address:

27201 Puerta Real

City:

Mission Viejo

State:

CA

Zip Code:

92691

Telephone:

949-2821077

Fax Number:

E-mail:

[jjborgan@calschools.com](mailto:jjborgan@calschools.com)

### Comments

Issuer Comments:

Poway Unified School District  
County of San Diego  
Improvement Area D of Community Facilities District No. 10  
Fiscal Year 2024/2025 Tax Roll Delinquent Parcel Detail Report

<b>Assessor's Parcel Number</b>	<b>Tax Year</b>	<b>Total Delinquent</b>	<b>Total Special Tax Levied</b>	<b>Percentage Delinquent</b>
306-361-36-00	2024	\$1,803.42	\$3,606.84	50.00%
306-362-05-00	2024	\$3,903.64	\$3,903.64	100.00%