



# 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 # : 2022-0326  
Status: Submitted  
10/28/2025

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

## Issuance

Issuer Name:	Poway Unified School District CFD No 13
Issue Name:	2022 Special Tax Bonds
Project Name:	The Lakes Series A (Taxable)
Actual Sale Date:	3/24/2022
Settlement Date:	3/25/2022
Original Principal Amount:	\$4,815,000.00
Date of Filing:	10/20/2025
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:	\$4,470,000.00
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:	\$816,992,655.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,689,257.18
Total Amount of Unpaid Special Taxes Annually:	\$12,544.87
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:	5
Total Amount of Special Taxes Due on Delinquent Parcels:	\$29,814.45

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 13_Delinquency.pdf	10/20/2025

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
8/30/2025	2	\$22,861.66



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## Retired Issues

Indicate Reason for Retirement:

Not Retired

## Filing Contact

Filing Contact Name:

Brandon Bunk-Jensen

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:

bbunk-jensen@calschools.com

## Comments

Issuer Comments:

Poway Unified School District  
 County of San Diego  
 Community Facilities District No. 13  
 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>
267-061-17-00	2024	\$2,359.66	\$4,719.32	50.00%
267-061-26-00	2024	\$2,359.66	\$4,719.32	50.00%
267-430-28-00	2019	\$1,835.62	\$3,671.24	50.00%
267-430-28-00	2020	\$3,744.66	\$3,744.66	100.00%
267-430-28-00	2021	\$3,819.54	\$3,819.54	100.00%
267-430-28-00	2022	\$3,895.92	\$3,895.92	100.00%
267-430-28-00	2023	\$3,973.84	\$3,973.84	100.00%
267-432-20-00	2024	\$2,233.47	\$4,466.94	50.00%
267-441-15-00	2024	\$5,592.08	\$5,592.08	100.00%