



# 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 # : 2022-0863  
Status: Submitted  
10/20/2025

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

## Issuance

Issuer Name:	Poway Unified School District CFD No 15
Issue Name:	Improvement Area A Special Tax Refunding Bonds, Series 2022
Project Name:	
Actual Sale Date:	6/3/2022
Settlement Date:	6/6/2022
Original Principal Amount:	\$8,495,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$68,098.80
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:	\$8,125,000.00
Bond Reserve Fund:	\$68,781.20
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:	\$219,771,257.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$670,122.10
Total Amount of Unpaid Special Taxes Annually:	\$8,434.36
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:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	\$8,434.36

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 15 IA A_Delinquency.pdf	10/20/2025

## 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: [bjorgan@calschools.com](mailto:bjorgan@calschools.com)

### Comments

Issuer Comments:

Poway Unified School District  
County of San Diego  
Improvement Area A of Community Facilities District No. 15  
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>
678-681-52-00	2024	\$3,078.22	\$3,078.22	100.00%
678-686-08-00	2024	\$3,570.76	\$3,570.76	100.00%
678-686-48-00	2024	\$1,785.38	\$3,570.76	50.00%