



# 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 # : 2016-0567  
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 15
Issue Name:	2016 Special Tax Bonds
Project Name:	IA C Del Sur East
Actual Sale Date:	4/6/2016
Settlement Date:	4/13/2016
Original Principal Amount:	\$15,000,000.00
Date of Filing:	10/20/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$1,312,500.00
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:	\$14,020,000.00
Bond Reserve Fund:	\$1,325,652.24
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:	\$437,187,364.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,151,828.94
Total Amount of Unpaid Special Taxes Annually:	\$8,794.96
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:	\$12,761.32

## Delinquency Parcel Reporting

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

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
8/30/2025	1	\$8,012.04



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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  
Improvement Area C 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>
678-232-18-00	2023	\$3,966.36	\$3,966.36	100.00%
678-232-18-00	2024	\$4,045.68	\$4,045.68	100.00%
678-235-43-00	2024	\$4,749.28	\$4,749.28	100.00%