



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 # : 2022-0864
Status: Submitted
10/30/2025

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

Issuance

Issuer Name:	Poway Unified School District CFD No 15
Issue Name:	2022 Special Tax Bonds
Project Name:	IA D Capitol Projects
Actual Sale Date:	5/25/2022
Settlement Date:	6/16/2022
Original Principal Amount:	\$14,890,000.00
Date of Filing:	10/20/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$1,273,301.62
Credit Rating from Report of Final Sale	
Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	
Credit Rating from Mello-Roos Last Yearly Fiscal Status Report	
Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	
Credit Rating for This Reporting Period	
Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	



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Fund Balance

Principal Amount of Bonds Outstanding:	\$14,775,000.00
Bond Reserve Fund:	\$1,273,301.62
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$15,082,828.40

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:	\$305,576,812.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$866,795.62
Total Amount of Unpaid Special Taxes Annually:	\$4,300.72
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:	\$8,172.61

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 15 IA D_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:

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

Amount reflected on deposit in the Bond Reserve Fund in Section II.B. reflects the value of a Surety

Comments:

Bond.

Poway Unified School District
County of San Diego
Improvement Area D of Community Facilities District No. 15
Fiscal Year 2024/2025 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
678-690-26-45	2024	\$1,650.52	\$3,301.04	50.00%
678-690-60-33	2022	\$1,273.65	\$2,547.30	50.00%
678-690-60-33	2023	\$2,598.24	\$2,598.24	100.00%
678-690-60-33	2024	\$2,650.20	\$2,650.20	100.00%