



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 # : 2015-1760
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 2
Issue Name:	2015 Special Tax Ref RBs
Project Name:	Series C
Actual Sale Date:	8/12/2015
Settlement Date:	8/12/2015
Original Principal Amount:	\$8,520,000.00
Date of Filing:	10/16/2025
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:	\$2,860,000.00
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:	\$1,064,960,330.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$2,418,757.48
Total Amount of Unpaid Special Taxes Annually:	\$12,261.72
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:	5
Total Amount of Special Taxes Due on Delinquent Parcels:	\$20,554.87

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 2_Delinquency_2015-1760.pdf	10/16/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
8/30/2025	1	\$9,781.96



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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. 2
 Fiscal Year 2024/2025 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
306-260-01-00	2024	\$1,433.16	\$2,866.32	50.00%
306-260-09-00	2024	\$1,433.16	\$2,866.32	50.00%
306-260-11-00	2022	\$1,377.51	\$2,755.02	50.00%
306-260-11-00	2024	\$2,866.32	\$2,866.32	100.00%
306-262-17-00	2021	\$1,350.50	\$2,701.00	50.00%
306-262-17-00	2022	\$2,755.02	\$2,755.02	100.00%
306-262-17-00	2023	\$2,810.12	\$2,810.12	100.00%
306-262-17-00	2024	\$2,866.32	\$2,866.32	100.00%
306-421-09-00	2024	\$3,662.76	\$3,662.76	100.00%