



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 # : 2022-0324
Status: Submitted
10/16/2025

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

Issuance

Issuer Name:	Poway Unified School District CFD No 4
Issue Name:	2022 Special Tax Bonds
Project Name:	Black Mountain Ranch Series A (Taxable)
Actual Sale Date:	3/24/2022
Settlement Date:	3/25/2022
Original Principal Amount:	\$6,985,000.00
Date of Filing:	
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:	\$6,455,000.00
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:	\$2,074,742,388.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,859,964.22
Total Amount of Unpaid Special Taxes Annually:	\$17,583.19
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:	12
Total Amount of Special Taxes Due on Delinquent Parcels:	\$23,556.40

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 4_Delinquency.pdf	10/16/2025

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:

bjborgan@calschools.com

Comments

Issuer Comments:

Poway Unified School District
 County of San Diego
 Community Facilities District No. 4
 Fiscal Year 2024/2025 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
269-210-19-00	2024	\$2,294.60	\$4,589.20	50.00%
269-213-28-00	2024	\$3,507.70	\$3,507.70	100.00%
269-220-50-00	2024	\$3,507.70	\$3,507.70	100.00%
269-221-57-00	2023	\$383.06	\$766.12	50.00%
269-221-57-00	2024	\$781.44	\$781.44	100.00%
269-221-69-00	2024	\$586.08	\$1,172.16	50.00%
269-251-03-00	2022	\$3,874.62	\$3,874.62	100.00%
269-293-22-00	2024	\$2,178.05	\$4,356.10	50.00%
303-110-02-00	2024	\$581.88	\$1,163.76	50.00%
303-114-24-00	2023	\$1,140.94	\$1,140.94	100.00%
303-114-24-00	2024	\$1,163.76	\$1,163.76	100.00%
303-131-11-00	2023	\$574.59	\$1,149.18	50.00%
303-151-41-00	2024	\$1,262.82	\$1,262.82	100.00%
303-182-22-00	2024	\$1,719.16	\$1,719.16	100.00%