



# 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 # : 2016-2349  
Status: Submitted  
10/17/2025

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

## Issuance

Issuer Name:	Poway Unified School District CFD No 8
Issue Name:	2016 Special Tax Ref Bonds
Project Name:	Black Mountain Ranch Phase II
Actual Sale Date:	7/28/2016
Settlement Date:	8/18/2016
Original Principal Amount:	\$5,294,000.00
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:	



# 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 # : 2016-2349  
Status: Submitted  
10/17/2025

## Fund Balance

Principal Amount of Bonds Outstanding:	\$1,918,000.00
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:	\$437,813,608.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,143,644.10
Total Amount of Unpaid Special Taxes Annually:	\$5,421.92
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:	\$5,421.92

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 8 IA B_Delinquency.pdf	10/17/2025

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to display.		



## 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 # : 2016-2349  
Status: Submitted  
10/17/2025

### 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:

[jjborgan@calschools.com](mailto:jjborgan@calschools.com)

### Comments

Issuer Comments:

Poway Unified School District  
County of San Diego  
Improvement Area B of Community Facilities District No. 8  
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>
303-230-05-00	2024	\$3,549.92	\$3,549.92	100.00%
303-230-19-00	2024	\$1,872.00	\$3,744.00	50.00%