Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Poway Unified School District CFD No 13
Issue Name:	2022 Special Tax Bonds
Project Name:	The Lakes Series A (Taxable)
Actual Sale Date:	3/24/2022
Settlement Date:	3/25/2022
Original Principal Amount:	$4,815,000.00
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:

Fund Balance

Principal Amount of Bonds Outstanding:	$4,325,000.00
Bond Reserve Fund:	$0.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$888,312,821.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,723,043.14
Total Amount of Unpaid Special Taxes Annually:	$36,561.73
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2026
Total Number of Delinquent Parcels:	11
Total Amount of Special Taxes Due on Delinquent Parcels:	$53,831.31

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 13_Delinquency.pdf	10/8/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
8/30/2026	2	$24,613.85

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. 13
Fiscal Year 2025/2026 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
267-061-17-00	2025	$4,813.72	$4,813.72	100.00%
267-061-26-00	2025	$2,406.86	$4,813.72	50.00%
267-421-07-00	2025	$1,782.88	$3,565.76	50.00%
267-421-36-00	2025	$1,617.82	$3,235.64	50.00%
267-422-22-00	2025	$3,526.62	$3,526.62	100.00%
267-430-10-00	2025	$4,493.90	$4,493.90	100.00%
267-430-28-00	2019	$1,835.62	$3,671.24	50.00%
267-430-28-00	2020	$3,744.66	$3,744.66	100.00%
267-430-28-00	2021	$3,819.54	$3,819.54	100.00%
267-430-28-00	2022	$3,895.92	$3,895.92	100.00%
267-430-28-00	2023	$3,973.84	$3,973.84	100.00%
267-430-28-00	2025	$2,067.19	$4,134.38	50.00%
267-431-21-00	2025	$4,952.46	$4,952.46	100.00%
267-432-05-00	2025	$5,277.08	$5,277.08	100.00%
267-440-13-00	2025	$2,851.96	$5,703.92	50.00%
267-441-09-00	2025	$2,771.24	$5,542.48	50.00%