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

Issuance

Issuer Name:	Poway Unified School District CFD No 14
Issue Name:	2015 Special Tax Ref Bonds
Project Name:	Del Sur
Actual Sale Date:	3/26/2015
Settlement Date:	4/22/2015
Original Principal Amount:	$44,630,000.00
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:	$31,455,000.00
Bond Reserve Fund:	$0.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$1,295,616,950.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$5,004,292.92
Total Amount of Unpaid Special Taxes Annually:	$35,582.12
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:	12
Total Amount of Special Taxes Due on Delinquent Parcels:	$35,582.12

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 14_Delinquency.pdf	10/8/2026

Foreclosure

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

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. 14
Fiscal Year 2025/2026 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
267-232-18-00	2025	$3,346.88	$3,346.88	100.00%
267-240-31-00	2025	$2,136.08	$4,272.16	50.00%
267-240-32-00	2025	$2,373.30	$4,746.60	50.00%
267-350-17-00	2025	$2,108.86	$4,217.72	50.00%
267-350-40-00	2025	$2,485.38	$4,970.76	50.00%
267-350-51-02	2025	$3,249.62	$3,249.62	100.00%
267-360-52-00	2025	$4,110.22	$4,110.22	100.00%
267-360-73-00	2025	$3,125.65	$6,251.30	50.00%
267-363-27-00	2025	$3,044.18	$6,088.36	50.00%
267-402-17-00	2025	$6,088.36	$6,088.36	100.00%
267-403-07-01	2025	$1,525.12	$3,050.24	50.00%
267-403-10-04	2025	$1,988.47	$3,976.94	50.00%