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:	IA A Del Sur
Actual Sale Date:	3/26/2015
Settlement Date:	4/22/2015
Original Principal Amount:	$44,775,000.00
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:	$31,600,000.00
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:	$1,298,423,771.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$4,585,819.40
Total Amount of Unpaid Special Taxes Annually:	$34,978.42
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:	13
Total Amount of Special Taxes Due on Delinquent Parcels:	$34,978.42

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 14 IA A_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
Improvement Area A of 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	$2,974.88	$2,974.88	100.00%
267-240-31-00	2025	$2,135.37	$4,270.74	50.00%
267-240-32-00	2025	$2,372.57	$4,745.14	50.00%
267-350-17-00	2025	$2,008.60	$4,017.20	50.00%
267-350-40-00	2025	$2,372.57	$4,745.14	50.00%
267-350-51-02	2025	$3,101.64	$3,101.64	100.00%
267-360-52-00	2025	$3,735.48	$3,735.48	100.00%
267-360-73-00	2025	$2,701.61	$5,403.22	50.00%
267-362-45-00	2025	$2,631.19	$5,262.38	50.00%
267-363-27-00	2025	$2,631.19	$5,262.38	50.00%
267-402-17-00	2025	$5,262.38	$5,262.38	100.00%
267-403-07-01	2025	$1,332.50	$2,665.00	50.00%
267-403-10-04	2025	$1,718.44	$3,436.88	50.00%