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

Issuance

Issuer Name:	Poway Unified School District CFD No 2
Issue Name:	2015 Special Tax Ref RBs
Project Name:	Series C
Actual Sale Date:	8/12/2015
Settlement Date:	8/12/2015
Original Principal Amount:	$8,520,000.00
Date of Filing:	10/8/2026
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:	$2,075,000.00
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:	$1,098,530,812.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$2,467,129.44
Total Amount of Unpaid Special Taxes Annually:	$23,939.62
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:	$37,965.41

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	PUSD_CFD 2_Delinquency_2015-1760.pdf	10/8/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
8/30/2026	2	$16,949.43

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. 2
Fiscal Year 2025/2026 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
306-260-01-00	2025	$2,923.64	$2,923.64	100.00%
306-260-11-00	2022	$1,377.51	$2,755.02	50.00%
306-260-11-00	2024	$2,866.32	$2,866.32	100.00%
306-260-11-00	2025	$1,461.82	$2,923.64	50.00%
306-261-12-00	2025	$1,461.82	$2,923.64	50.00%
306-262-17-00	2021	$1,350.50	$2,701.00	50.00%
306-262-17-00	2022	$2,755.02	$2,755.02	100.00%
306-262-17-00	2023	$2,810.12	$2,810.12	100.00%
306-262-17-00	2024	$2,866.32	$2,866.32	100.00%
306-262-17-00	2025	$1,461.82	$2,923.64	50.00%
306-270-18-00	2025	$1,461.82	$2,923.64	50.00%
306-270-39-00	2025	$1,461.82	$2,923.64	50.00%
306-271-28-00	2025	$1,461.82	$2,923.64	50.00%
306-272-03-00	2025	$1,461.82	$2,923.64	50.00%
306-431-40-00	2025	$3,571.18	$3,571.18	100.00%
306-440-10-00	2025	$3,640.88	$3,640.88	100.00%
306-440-40-00	2025	$3,571.18	$3,571.18	100.00%