



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 # : 2019-1522
Status: Submitted
10/23/2023

Information as of Reporting Year End: 06/30/2023

Issuance

Issuer Name:	Del Mar Union School District CFD No 99-1
Issue Name:	2019 Special Tax Bonds
Project Name:	Pacific Highland Ranch School Facilities
Actual Sale Date:	11/06/2019
Settlement Date:	12/03/2019
Original Principal Amount:	\$39,075,000.00
Date of Filing:	10/22/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$2,241,200.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Rated
Standard & Poor:	AA



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Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	\$36,395,000.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	07/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$1,580,436,439.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$2,553,864.66
Total Amount of Unpaid Special Taxes Annually:	\$2,260.70
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/02/2023
Total Number of Delinquent Parcels:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	\$12,793.80

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	Delinquency_Report_Bond_156.pdf	10/18/2023

Foreclosure



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Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Douglas Floyd

Agency/Organization Name: Koppel & Gruber Public Finance

Address: 334 Via Vera Cruz Ste 256

City: San Marcos

State: CA

Zip Code: 92078

Telephone: 760-5100290

Fax Number:

E-mail: doug@kgpf.net

Comments

Issuer Comments: The Reserve Fund Minimum Balance Requirement is being met by a surety bond