

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Monday, October 28, 2019  
5:12:42PM  
CDIAC #: 2015-1115

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Romoland School District CFD No 2004-1

B. Project Name IA Nos 1 & 2 Heritage Lake

C. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref Bonds

D. Date of Bond Issue 6/3/2015

E. Original Principal Amount of Bonds \$43,095,000.00

F. Reserve Fund Minimum Balance Required Yes  Amount \$3,963,250.00 No

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2019

A. Principal Amount of Bonds Outstanding \$41,350,000.00

B. Bond Reserve Fund \$3,993,281.09

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.33

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 7/1/2019

From Equalized Tax Roll

From Appraisal of Property  
*(Use only in first year or before annual tax roll billing commences)*

B. Total Assessed Value of All Parcels \$378,830,303.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$3,248,700.68

B. Total Amount of Unpaid Special Taxes Annually \$13,361.66

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 6/30/2019

A. Total Number of Delinquent Parcels: 6

B. Total Amount of Taxes Due on Delinquent Parcels: \$35,593.85  
*(Do not include penalties, penalty interest, etc.)*

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
3/2/2016	2	\$18,585.67
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Submitted:  
Monday, October 28, 2019  
5:12:42PM  
CDIAC #: 2015-1115

**STATE OF CALIFORNIA  
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only Fiscal Year _____
--

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured  Redeemed Entirely  Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name	Lyn Gruber	
Title	Principal	
Firm/ Agency	Koppel & Gruber Public Finance	
Address	334 Via Vera Cruz Suite 256	
City/ State/ Zip	San Marcos, CA 92078	
Phone Number	(760) 510-0290	Date of Report 10/28/2019
E-Mail	lyn@kgpf.net	

**IX. ADDITIONAL COMMENTS:**