



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 # : 2017-1854
Status: Submitted
10/23/2023

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

Issuance

| | |
|--------------------------------------|--------------------------------------|
| Issuer Name: | Romoland School District CFD No 91-1 |
| Issue Name: | 2017 Special Tax Ref Bonds |
| Project Name: | |
| Actual Sale Date: | 07/19/2017 |
| Settlement Date: | 08/02/2017 |
| Original Principal Amount: | \$19,460,000.00 |
| Date of Filing: | 10/22/2023 |
| Reserve Fund Minimum Balance: | Yes |
| Reserve Fund Minimum Balance Amount: | \$2,330,225.00 |

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: | |



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Fitch:

Moody's:

Other:

Fund Balance

| | |
|--|-----------------|
| Principal Amount of Bonds Outstanding: | \$18,030,000.00 |
| Bond Reserve Fund: | \$2,363,199.55 |
| 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: | \$483,603,780.00 |

Tax Collection

| | |
|---|----------------|
| Total Amount of Special Taxes Due Annually: | \$1,834,382.88 |
| Total Amount of Unpaid Special Taxes Annually: | \$5,830.76 |
| Does this agency participate in the County's Teeter Plan? | No |

Delinquent Reporting

| | |
|---|-------------|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 09/20/2023 |
| Total Number of Delinquent Parcels: | 9 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | \$18,720.52 |

Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---------------------------------|--------------------------------|------------------|
| Delinquent Parcel Detail Report | Delinquency_91-1_Bond_2017.pdf | 10/18/2023 |

Foreclosure



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| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|----------------------------|-------------------------------------|--|
|----------------------------|-------------------------------------|--|

| | | |
|------------|---|------------|
| 11/04/2022 | 1 | \$1,354.00 |
|------------|---|------------|

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: The Reserve Fund Minimum Balance amount is for the combined Series 2017 and Series 2022 Bonds.
Comments: Additionally, The Bond Reserve Fund reported balance is the combined reserve fund balances for the two bond series.