



# 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 # : 2017-1805  
Status: Submitted  
10/22/2025

Mello Roos Report Information as of Reporting Year End: 6/30/2025

## Issuance

Issuer Name:	Del Mar Union School District CFD No 95-1
Issue Name:	2017 Special Tax Refunding Bonds
Project Name:	
Actual Sale Date:	8/1/2017
Settlement Date:	8/30/2017
Original Principal Amount:	\$14,660,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$1,114,550.00
Credit Rating from Report of Final Sale	
Credit Rating:	Rated
Standard & Poor:	AA/A+
Fitch:	
Moody's:	
Other:	
Credit Rating from Mello-Roos Last Yearly Fiscal Status Report	
Credit Rating:	Rated
Standard & Poor:	AA/A+
Fitch:	
Moody's:	
Other:	
Credit Rating for This Reporting Period	
Credit Rating:	Rated
Standard & Poor:	AA/A+
Fitch:	
Moody's:	
Other:	



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## Fund Balance

Principal Amount of Bonds Outstanding:	\$10,345,000.00
Bond Reserve Fund:	\$1,114,550.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

## Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$3,196,106,131.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,807,447.00
Total Amount of Unpaid Special Taxes Annually:	\$8,777.80
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/21/2025
Total Number of Delinquent Parcels:	14
Total Amount of Special Taxes Due on Delinquent Parcels:	\$10,217.30

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD-95-1_Series_2017-STB-REF_YFSR-Delinquency_FY2024-2025.pdf	10/17/2025

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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No data available to display.



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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.