



## 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 # : 2018-2390  
Status: Submitted  
10/02/2023

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

### Issuance

Issuer Name: San Dieguito Union High School District CFD No 95-2

Issue Name: 2018 Special Tax Ref Bonds

Project Name: Carlsbad & Encinitas

Actual Sale Date: 09/27/2018

Settlement Date: 10/25/2018

Original Principal Amount: \$6,050,000.00

Date of Filing: 10/01/2023

Reserve Fund Minimum Balance: No

Reserve Fund Minimum Balance Amount:

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: | \$5,400,000.00 |
| Bond Reserve Fund:                     | \$0.00         |
| Capitalized Interest Fund:             | \$0.00         |
| Construction Fund(s):                  | \$0.00         |

### Assessed Value

|                                                                                     |                         |
|-------------------------------------------------------------------------------------|-------------------------|
| Assessed or Appraised Value Reported as of:                                         | 01/01/2023              |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels:                                                | \$1,074,594,154.00      |

### Tax Collection

|                                                           |              |
|-----------------------------------------------------------|--------------|
| Total Amount of Special Taxes Due Annually:               | \$484,282.00 |
| Total Amount of Unpaid Special Taxes Annually:            | \$13,309.00  |
| Does this agency participate in the County's Teeter Plan? | No           |

### Delinquent Reporting

|                                                                     |             |
|---------------------------------------------------------------------|-------------|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 04/24/2023  |
| Total Number of Delinquent Parcels:                                 | 30          |
| Total Amount of Special Taxes Due on Delinquent Parcels:            | \$14,509.00 |

### Delinquency Parcel Reporting

| Document Type                   | Document Name                        | File Upload Date |
|---------------------------------|--------------------------------------|------------------|
| Delinquent Parcel Detail Report | 95-2 CDIAC Delinquency Report v3.pdf | 09/28/2023       |

### Foreclosure



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**Date Foreclosure  
Commenced**

**Total Number of Foreclosure  
Parcels**

**Total Amount of Tax on Foreclosure  
Parcels**

### Retired Issues

Indicate Reason for Retirement:

Not Retired

### Filing Contact

Filing Contact Name:

Alison Garcia

Agency/Organization Name:

Willdan Financial Services

Address:

27368 Via Industria, Ste 200

City:

Temecula

State:

CA

Zip Code:

92590

Telephone:

951-587-3500

Fax Number:

E-mail:

alison.garcia@willdan.com

### Comments

Issuer Comments: