



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 # : 2021-1504
Status: Submitted
10/26/2023

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

Issuance

Issuer Name: San Diego CFD No 2

Issue Name: Improvement Area No. 1 Special Tax Ref Bonds Series
2021

Project Name: IA 1 Santaluz

Actual Sale Date: 08/05/2021

Settlement Date: 08/18/2021

Original Principal Amount: \$22,470,000.00

Date of Filing: 10/25/2023

Reserve Fund Minimum Balance: Yes

Reserve Fund Minimum Balance
Amount: \$2,247,000.00

Credit Rating from Report of Final Sale

Credit Rating: Rated

Standard & Poor: A

Fitch:

Moody's:

Other:

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating: Rated

Standard & Poor: A

Fitch:

Moody's:

Other:

Credit Rating for This Reporting Period

Credit Rating: Rated



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Standard & Poor:	A
Fitch:	
Moody's:	
Other:	

Fund Balance

Principal Amount of Bonds Outstanding:	\$19,295,000.00
Bond Reserve Fund:	\$2,273,458.00
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:	\$1,915,071,975.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$3,227,954.94
Total Amount of Unpaid Special Taxes Annually:	\$31,670.42
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	06/30/2023
Total Number of Delinquent Parcels:	8
Total Amount of Special Taxes Due on Delinquent Parcels:	\$31,670.42

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
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Delinquent Parcel Detail Report CFD2IA1 Delinquencies - 6085-XX & 6086-XX 90-02 06- 10/09/2023
30-23 - Current Year.pdf

Foreclosure

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: Kevin Moore

Agency/Organization Name: San Diego

Address: 202 C Street, 7th Floor, MS#7B

City: San Diego

State: CA

Zip Code: 92101

Telephone: 619-533-6223

Fax Number:

E-mail: kgmoore@sandiego.gov

Comments

Issuer Section III B: Total assessed value of all parcels is based on gross assessed value which comprises
Comments: land, improvements, and other values which includes business personal property such as machinery,
equipment, computers and office equipment.