Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

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:	8/5/2021
Settlement Date:	8/18/2021
Original Principal Amount:	$22,470,000.00
Date of Filing:	
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
Standard & Poor:	A

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$10,045,000.00
Bond Reserve Fund:	$2,367,784.02
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$2,169,687,607.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$2,924,262.00
Total Amount of Unpaid Special Taxes Annually:	$40,565.66
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/23/2026
Total Number of Delinquent Parcels:	17
Total Amount of Special Taxes Due on Delinquent Parcels:	$48,802.64

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD2 IA1 Delinquencies - Current and Prior Year.pdf	10/28/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Gisselle Perez
Agency/Organization Name:	San Diego
Address:	202 C Street, MS 7B
City:	San Diego
State:	CA
Zip Code:	92101
Telephone:	619-236-6052
Fax Number:	
E-mail:	gpperez@sandiego.gov

Comments

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