



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 # : 2014-1708
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA A1
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2004
Original Principal Amount:	\$1,475,359.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1708
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1708
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0457

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area A1 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1709
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA 2
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,562,336.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1709
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1709
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0458

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area A2 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

Issuer Comments: The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30 Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1710
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA B1
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,481,086.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1710
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1710
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0459

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area B1 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1711
Status: Submitted
10/23/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA B2
Actual Sale Date:	10/23/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,266,765.00
Date of Filing:	
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1711
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1711
Status: Submitted
10/23/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0460

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area B2 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

Issuer Comments: The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been defeased as a result of a current refund of the bond. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30 Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC #: 2014-1712
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA C1
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$2,403,562.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1712
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1712
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0461

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area C1 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

Issuer Comments: The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30 Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1713
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA D1
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,293,336.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1713
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1713
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0462

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area D1 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

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Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1714
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA F2 & V2
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$2,555,000.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1714
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1714
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0463

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area F2/V2 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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 # : 2014-1715
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA G3
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$948,429.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1715
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1715
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement:	Redeemed Entirely
CDIAC #:	
Refunding Issue Name:	
Is the CDIAC mentioned correct?:	No
Corrected CDIAC #:	2024-0464
Redemption Date:	5/30/2024

Filing Contact

Filing Contact Name:	
Agency/Organization Name:	San Marcos
Address:	1 Civic Center Drive
City:	San Marcos
State:	CA
Zip Code:	92069-1699
Telephone:	-
Fax Number:	
E-mail:	CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer
Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
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CDIAC # : 2014-1716
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA H1A
Actual Sale Date:	10/23/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,029,351.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2014-1716
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1716
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0465

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area H1A Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1717
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA H1B
Actual Sale Date:	10/23/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$957,906.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1717
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1717
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0466

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area H1B Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1718
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA J
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$3,715,000.00
Date of Filing:	10/27/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1718
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC #: 2014-1718
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0467

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area J Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2014-1719
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA M
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$3,004,457.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1719
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1719
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0468

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area M Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1720
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA N1
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,856,316.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1720
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1720
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0469

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area N1 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1721
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA N2
Actual Sale Date:	10/23/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,746,324.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2014-1721
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2014-1721
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0470

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area N2 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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 # : 2014-1722
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA R1
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,937,774.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1722
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1722
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0471

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area R1 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

Issuer Comments: The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30 Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1723
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA R2
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$1,525,228.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1723
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1723
Status: Submitted
10/27/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0472

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area R2 Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been discharged as a result of the redemption of the 2014A Bonds. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30

Issuer Comments: Three Sixty Public Finance Inc jennifer@30360.pro



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CDIAC # : 2014-1724
Status: Submitted
10/23/2025

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

Issuance

Issuer Name:	San Marcos CFD No 99-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	IA V1A
Actual Sale Date:	10/1/2014
Settlement Date:	10/23/2014
Original Principal Amount:	\$2,185,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
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:	
Fitch:	
Moody's:	
Other:	



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CDIAC # : 2014-1724
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$0.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$0.00
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure

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



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CDIAC # : 2014-1724
Status: Submitted
10/23/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-0456

Refunding Issue Name: Community Facilities District No. 99-01 Improvement Area V1A Special Tax Refunding Bonds, Series 2024

Is the CDIAC mentioned correct?: Yes

Redemption Date: 5/30/2024

Filing Contact

Filing Contact Name:

Agency/Organization Name: San Marcos

Address: 1 Civic Center Drive

City: San Marcos

State: CA

Zip Code: 92069-1699

Telephone: -

Fax Number:

E-mail: CFDinfo@san-marcos.net

Comments

The 2014A Bonds were redeemed in full, at a redemption price of 100% on September 1, 2024. Local Obligations have been defeased as a result of a current refund of the bond. All special tax data is being reported on the Series 2024A Mello-Roos report for this CFD. Submitted by Jennifer Harris of 30 Three Sixty Public Finance Inc jennifer@30360.pro

Issuer Comments: