



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 # : 2021-0146
Status: Submitted
10/27/2025

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

Issuance

Issuer Name:	San Marcos CFD No 2002-1
Issue Name:	2021 Special Tax Ref Bonds
Project Name:	IA No 1 University Commons (Federally Taxable)
Actual Sale Date:	2/25/2021
Settlement Date:	3/18/2021
Original Principal Amount:	\$10,575,000.00
Date of Filing:	10/23/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$843,208.80
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:	
Fitch:	
Moody's:	
Other:	
Credit Rating for This Reporting Period	
Credit Rating:	Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	



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Fund Balance

Principal Amount of Bonds Outstanding:	\$7,985,000.00
Bond Reserve Fund:	\$844,676.15
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:	\$555,244,686.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$868,436.36
Total Amount of Unpaid Special Taxes Annually:	\$2,791.06
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:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	\$3,939.74

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	FY 24-25 Delinquency Summary CFD 2002-01 IA#1.pdf	10/23/2025

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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Retired Issues

Indicate Reason for Retirement:

Not Retired

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 The Bond Reserve Fund Balance includes \$212,269.55 of cash and a Surety Policy in the amount of
Comments: \$632,406.60. Submitted by Jennifer Harris of 30 Three Sixty Public Finance Inc jennifer@30360.pro