



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 # : 2024-0457
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: Community Facilities District No. 99-01 Improvement Area A1 Special Tax Refunding
Bonds, Series 2024

Project Name: AI A1

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$758,378.76

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 # : 2024-0457
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$758,378.76
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:	\$72,082,137.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$134,778.04
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 # : 2024-0457
Status: Submitted
10/27/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0458
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: Community Facilities District No. 99-01 Improvement Area A2 Special Tax Refunding
Bonds, Series 2024

Project Name: AI A2

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$829,502.56

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 # : 2024-0458
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$829,502.56
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:	\$68,369,702.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$131,480.74
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 # : 2024-0458
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0459
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:	Community Facilities District No. 99-01 Improvement Area B1 Special Tax Refunding Bonds, Series 2024
Project Name:	AI B1
Actual Sale Date:	5/30/2024
Settlement Date:	6/18/2024
Original Principal Amount:	\$799,454.72
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 # : 2024-0459
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$799,454.72
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:	\$75,143,755.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$127,623.90
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 # : 2024-0459
Status: Submitted
10/27/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0460
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: Community Facilities District No. 99-01 Improvement Area B2 Special Tax Refunding
Bonds, Series 2024

Project Name: IA B2

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$650,861.86

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 # : 2024-0460
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$650,861.86
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:	\$77,804,078.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$115,780.24
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 # : 2024-0460
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0461
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: Community Facilities District No. 99-01 Improvement Area C1 Special Tax Refunding
Bonds, Series 2024

Project Name: IA C1

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$1,349,903.89

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 # : 2024-0461
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$1,349,903.89
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:	\$88,546,592.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$192,784.32
Total Amount of Unpaid Special Taxes Annually:	\$1,102.34
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:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	\$1,102.34

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	FY 24-25 Delinquency Summary CFD 99-01 IA#C1.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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CDIAC # : 2024-0461
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0462
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: Community Facilities District No. 99-01 Improvement Area D1 Special Tax Refunding
Bonds, Series 2024

Project Name: IA D1

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$695,915.45

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

CDIAC # : 2024-0462
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$695,915.45
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:	\$65,224,609.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$115,030.70
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 # : 2024-0462
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0463
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: Community Facilities District No. 99-01 Improvement Area F2/V2 Special Tax
Refunding Bonds, Series 2024

Project Name: IA F2/V2

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$1,616,581.94

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 # : 2024-0463
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$1,616,581.94
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:	\$141,817,491.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$184,095.32
Total Amount of Unpaid Special Taxes Annually:	\$3,776.20
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:	\$12,617.12

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	FY 24-25 Delinquency Summary CFD 99-01 IA#F2V2.pdf	10/27/2025

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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CDIAC # : 2024-0463
Status: Submitted
10/27/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0464
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: Community Facilities District No. 99-01 Improvement Area G3 Special Tax Refunding
Bonds, Series 2024

Project Name: IA G3

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$507,021.67

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:



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 # : 2024-0464
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$507,021.67
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:	\$46,015,144.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$90,905.92
Total Amount of Unpaid Special Taxes Annually:	\$531.56
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:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	\$531.56

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	FY 24-25 Delinquency Summary CFD 99-01 IA#G3.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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CDIAC # : 2024-0464
Status: Submitted
10/27/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0465
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:	Community Facilities District No. 99-01 Improvement Area H1A Special Tax Refunding Bonds, Series 2024
Project Name:	IA H1A
Actual Sale Date:	5/30/2024
Settlement Date:	6/18/2024
Original Principal Amount:	\$554,334.58
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 # : 2024-0465
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$554,334.58
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:	\$49,381,837.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$96,783.70
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 # : 2024-0465
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0466
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: Community Facilities District No. 99-01 Improvement Area H1B Special Tax
Refunding Bonds, Series 2024

Project Name: IA H1B

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$538,131.93

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 # : 2024-0466
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$538,131.93
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:	\$42,707,995.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$86,494.08
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 # : 2024-0466
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0467
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: Community Facilities District No. 99-01 Improvement Area J Special Tax Refunding
Bonds, Series 2024

Project Name: IA J

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$2,351,647.92

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 # : 2024-0467
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$2,351,647.92
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:	\$78,591,012.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$246,038.28
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 # : 2024-0467
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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

CDIAC # : 2024-0468
Status: Submitted
10/29/2025

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

Issuance

Issuer Name: San Marcos CFD No 99-01

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

Project Name: IA M

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$1,621,394.60

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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Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2024-0468
Status: Submitted
10/29/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$1,621,394.60
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:	\$136,117,172.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$245,266.14
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 # : 2024-0468
Status: Submitted
10/29/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0469
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: Community Facilities District No. 99-01 Improvement Area N1 Special Tax Refunding
Bonds, Series 2024

Project Name: IA N1

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$1,000,090.58

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 # : 2024-0469
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$1,000,090.58
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:	\$83,133,202.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$158,226.88
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 # : 2024-0469
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0470
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: Community Facilities District No. 99-01 Improvement Area N2 Special Tax Refunding
Bonds, Series 2024

Project Name: IA N2

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$977,695.30

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 # : 2024-0470
Status: Submitted
10/27/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$977,695.30
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:	\$74,982,770.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$142,633.98
Total Amount of Unpaid Special Taxes Annually:	\$1,874.50
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:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	\$3,836.22

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	FY 24-25 Delinquency Summary CFD 99-01 IA#N2.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.		



MELLO ROOS REPORT

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

CDIAC # : 2024-0470
Status: Submitted
10/27/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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

CDIAC # : 2024-0471
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: Community Facilities District No. 99-01 Improvement Area R1 Special Tax Refunding
Bonds, Series 2024

Project Name: IA R1

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$1,103,713.28

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

CDIAC # : 2024-0471
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$1,103,713.28
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:	\$73,226,827.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$156,553.74
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.		



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 # : 2024-0471
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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CDIAC # : 2024-0472
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: Community Facilities District No. 99-01 Improvement Area R2 Special Tax Refunding
Bonds, Series 2024

Project Name: IA R2

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$864,594.10

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 # : 2024-0472
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$864,594.10
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:	\$65,690,748.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$131,619.30
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 # : 2024-0472
Status: Submitted
10/23/2025

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

Special Taxes were due for collection November 1, 2024, after the Series 2024A Bonds redeemed the Series 2014A bonds in full on September 1, 2024. 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
Comments: jennifer@30360.pro



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

CDIAC # : 2024-0456
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: Community Facilities District No. 99-01 Improvement Area V1A Special Tax
Refunding Bonds, Series 2024

Project Name: IA V1A

Actual Sale Date: 5/30/2024

Settlement Date: 6/18/2024

Original Principal Amount: \$1,375,776.86

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

CDIAC # : 2024-0456
Status: Submitted
10/23/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$1,375,776.86
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:	\$54,541,432.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$158,983.46
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 # : 2024-0456
Status: Submitted
10/23/2025

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

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Comments: jennifer@30360.pro