

Submitted:  
 Tuesday, January 11, 2022  
 7:57:44AM

**STATE OF CALIFORNIA  
 ANNUAL DEBT TRANSPARENCY REPORT**

For Office Use Only
Fiscal Year _____

CDIAC Number: 2021-0837  
 Information as of Reporting Year End : 6/30/2021

**I. GENERAL INFORMATION**

A. Issuer Root Creek Water District CFD No 2016-1  
 B. Issue Name 2021 Special Tax Bonds  
 C. Project Name IA 2  
 D. Date of Sale 5/19/2021  
 E. Original Principal Amount of Issue \$2,565,000.00  
 F. Net Original Issue Premium (Discount) \$229,048.90  
 G. Proceeds Used to Acquire Local Obligations (Marks-Roos Only): \$0.00  
 H. Total Reportable Proceeds \$2,794,048.90

**II. A. ISSUANCE AUTHORIZATION 1**

1) Original Authorized Amount \$26,000,000.00  
 2) Authorization Date 8/10/2016  
 3) Authoriized Name (Measure/Resolution ID, Name of Number) CFD Election IA 2  
 4) Amount Authorized - Begin Reporting Period \$26,000,000.00  
 5) Amount Authorized - During Reporting Period \$0.00  
 6) Total Debt Authorized \$26,000,000.00  
 7) Issuance Reported to CDIAC - During Rept. Per. (Auth. Reduction) \$2,565,000.00  
 8) Replenishment Reported to CDIAC - During Rept. Per. (Auth Increase) \$0.00  
 9) Debt Authorized but Unissued - During the Reporting Period \$23,435,000.00  
 10) Authorization Lapsed - During the Reporting Period \$0.00  
 11) Total Authorization Remaining - End of the Reporting Period \$23,435,000.00

**II. B. ISSUANCE AUTHORIZATION 2**

1) Original Authorized Amount \$0.00  
 2) Authorization Date  
 3) Authoriized Name (Measure/Resolution ID, Name or Number)  
 4) Amount Authorized - Begin Reporting Period \$0.00  
 5) Amount Authorized - During Reporting Period \$0.00  
 6) Total Debt Authorized \$0.00  
 7) Issuance Reported to CDIAC - During Rept. Per. (Auth. Reduction) \$0.00  
 8) Replenishment Reported to CDIAC - During Rept. Per. (Auth. Increase) \$0.00  
 9) Debt Authorized but Unissued - During the Reporting Period \$0.00  
 10) Authorization Lapsed - During the Reporting Period \$0.00  
 11) Total Authorization Remaining - End of the Reporting Period \$0.00

**III. PRINCIPAL OUTSTANDING**

A. Principal Balance upon sale or at the Beginning of Reporting Period \$2,565,000.00  
 B. Accreted Interest During Reporting Period \$0.00  
 C. Total Principal and Accreted Interest \$2,565,000.00  
 D. Principal Paid During the Reporting Period \$0.00  
 E. Principal Payments (not reported in III.D.) made \$0.00  
 F. Principal Outstanding at the End of the Reporting Period \$2,565,000.00

**IV. REFUNDING/REFINANCING ISSUES**

Source of Refunding/refinancing proceeds in III.D.:

CDIAC NUMBER	REFUNDING/REFINANCING AMOUNT	REDEMPTION/PAYMENT DATE
	\$0.00	
	\$0.00	
<b>Total Proceeds</b>	<b>\$0.00</b>	

**V. USE OF PROCEEDS**

**A. Reportable Proceeds**

REPORT PERIOD END	BEGIN	SPENT	REMAIN
6/30/2021	\$2,794,048.90	\$114,739.95	\$2,679,308.95

Submitted:  
 Tuesday, January 11, 2022  
 7:57:44AM

**STATE OF CALIFORNIA  
 ANNUAL DEBT TRANSPARENCY REPORT**

For Office Use Only
Fiscal Year _____

CDIAC Number: 2021-0837  
 Information as of Reporting Year End : 6/30/2021

**B. Expenditure of Proceeds - Fund Level**

Fund Category	Total Proceeds	Current Spent	Prior Spent	Unspent / Remaining
Capitalized Interest	\$23,254.34	\$0.00	\$0.00	\$0.00
Construction Fund	\$2,506,189.81	\$0.00	\$0.00	\$0.00
Cost of Issuance	\$116,142.25	\$114,739.95	\$0.00	\$1,402.30
Reserve Fund	\$148,462.50	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>	\$2,794,048.90	\$114,739.95	\$0.00	\$1,402.30

**C. Expenditure of Proceeds - Detail Level**

Fund Category	Purpose Detail	Current Period	Prior Period	Total All Period	Refunded CDIAC#
Cost of Issuance	Costs of Issuance	\$114,739.95	\$0.00	\$114,739.95	
<b>TOTAL</b>		\$114,739.95	\$0.00	\$114,739.95	

**VI. ADTR REPORTABLE**

**A. Principal Issued has been fully:**

Not Retired  Repaid  Redeemed  Matured  Date:

**B. Proceeds have been fully spent:** Yes  No  Date:

**C. Reportable in next Fiscal Year:** Y - Yes

**VII. NAME OF PARTY COMPLETING THIS FORM**

Name Lyn Gruber  
 Title Principal  
 Firm/ Agency Koppel & Gruber Public Finance  
 Address 334 Via Vera Cruz Suite 256  
 City/ State/ Zip San Marcos, CA 92078  
 Phone Number (760) 510-0290  
 E-Mail lyn@kgpf.net  
 Date of Report 1/11/2022

**VIII. COMMENTS:**

Submitted:  
 Tuesday, January 11, 2022  
 7:57:44AM  
 CDIAC Number:  
 Information as of Reporting Year End :

**STATE OF CALIFORNIA  
 ANNUAL DEBT TRANSPARENCY REPORT**

For Office Use Only
Fiscal Year _____

2021-0837  
 6/30/2021

**B. Expenditure of Proceeds - Fund Level (continued)**

Fund Category	Total Proceeds	Current Spent	Prior Spent	Unspent / Remaining

**TOTAL**

**C. Expenditure of Proceeds - Detail Level (continued)**

Fund Category	Purpose Detail	In Report Period	Prior Period	Total All Period	Refunded CDIAC#

**TOTAL**