

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Wednesday, October 27, 2021  
11:18:24AM  
CDIAC #: 2021-0836

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Root Creek Water District CFD No 2016-1

B. Project Name IA 1

C. Name/ Title/ Series of Bond Issue 2021 Special Tax Bonds

D. Date of Bond Issue 5/19/2021

E. Original Principal Amount of Bonds \$5,830,000.00

F. Reserve Fund Minimum Balance Required Yes  Amount \$345,000.00 No

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$5,830,000.00

B. Bond Reserve Fund \$345,000.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$5,888,800.16

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 7/1/2021

From Equalized Tax Roll

From Appraisal of Property  
*(Use only in first year or before annual tax roll billing commences)*

B. Total Assessed Value of All Parcels \$302,801,122.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$309,142.40

B. Total Amount of Unpaid Special Taxes Annually \$4,586.30

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/4/2021

A. Total Number of Delinquent Parcels: 14

B. Total Amount of Taxes Due on Delinquent Parcels: \$4,586.30  
*(Do not include penalties, penalty interest, etc.)*

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

*(Aggregate totals, if foreclosure commenced on same date)* *(Attach additional sheets if necessary.)*

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

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VII. ISSUE RETIRED

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.
(Indicate reason for retirement)

Matured [ ] Redeemed Entirely [ ] Other [ ]

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

VIII. 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 Date of Report 10/27/2021
E-Mail lyn@kgpf.net

IX. ADDITIONAL COMMENTS: