Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Root Creek Water District CFD No 2016-1
Issue Name:	Improvement Area No 2 Series 2023 Special Tax Bonds
Project Name:	IA No 2
Actual Sale Date:	5/23/2023
Settlement Date:	6/15/2023
Original Principal Amount:	$10,060,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$643,695.08

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:

Fund Balance

Principal Amount of Bonds Outstanding:	$9,705,000.00
Bond Reserve Fund:	$639,779.44
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$974,530,631.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$863,837.60
Total Amount of Unpaid Special Taxes Annually:	$2,792.30
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/6/2026
Total Number of Delinquent Parcels:	10
Total Amount of Special Taxes Due on Delinquent Parcels:	$3,094.70

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD-2016-1_IA-2_Yearly-Fiscal-Status-Report_FY2025-2026_Delinquency_Report.pdf	10/9/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Douglas Floyd
Agency/Organization Name:	Koppel & Gruber Public Finance
Address:	334 Via Vera Cruz Ste 256
City:	San Marcos
State:	CA
Zip Code:	92078
Telephone:	760-5100290
Fax Number:	
E-mail:	doug@kgpf.net

Comments

Issuer Comments:	The Reserve Fund was temporarily underfunded due to an administrative error. The Fiscal Agent is in the process of transferring funds to fully fund the Reserve Account.