



Information as of Reporting Year End: 06/30/2023

**Issuance**

Authority Issuer:	Val Verde Unified School District Financing Authority
Issue Name:	2015 Spec Tax Ref Bonds
Senior Issue:	No
Subordinate Issue:	No
Project Name:	CFD Nos 2002-1, 2003-1, 2003-2
Actual Sale Date:	02/12/2015
Settlement Date:	02/26/2015
Original Principal Amount:	\$22,850,000.00
Date of Filing:	10/26/2023
Total Issuance Costs:	\$0.00
Total Cost of Issuance from Report of Final Sale:	\$604,450.00
Was a Reserve Fund established with proceeds of this debt issue?:	Yes
Reserve Fund Minimum Balance Amount:	\$1,912,000.00

**Fund Balance**

Principal Amount of Bonds Outstanding:	\$17,985,000.00
Capitalized Interest Fund:	\$0.00
Cash Reserve:	\$1,977,417.32
Surety Bond Reserve:	\$0.00
Total Bond Reserve Fund:	\$1,977,417.32

**Professional Fees**

Type of service	Other Text	Service Fee
No Data Available		

**Local Obligors**



**MARKS ROOS AUTHORITY 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 # : 2015-0180  
Status: Submitted  
10/26/2023

<b>CDIAC Number</b>	<b>Issuer Name</b>	<b>Principal Amount</b>	<b>Obligor Type</b>	<b>Administration Fee</b>
2015-0181	Val Verde Unified School District CFD No 2003-1	\$1,995,000.00	BP	\$0.00
2015-0182	Val Verde Unified School District CFD No 2003-1	\$2,420,000.00	BP	\$0.00
2015-0184	Val Verde Unified School District CFD No 2002-1	\$15,525,000.00	BP	\$0.00
2015-0475	Val Verde Unified School District CFD No 2003-2	\$2,910,000.00	BP	\$0.00
Total:		\$22,850,000.00		\$0.00

### **Investment Contracts**

Final Maturity of the Investment Contract:

Commission/Fee for Contract (total):

Interest Earnings on Contract (current):

### **Retired Issues**

Indicate Reason for Retirement:

Not Retired

### **Filing Contact**

Filing Contact Name:

Christopher Rashidian

Agency/Organization Name:

Cooperative Strategies LLC

Address:

2855 Michelle Drive Suite 230

City:

Irvine

State:

CA

Zip Code:

92606

Telephone:

949-2508300

Fax Number:

E-mail:

taxinfo@coopstrategies.com



# MARKS ROOS AUTHORITY REPORT

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CDIAC # : 2015-0180  
Status: Submitted  
10/26/2023

## Comments

Issuer Comments:



Information as of Reporting Year End: 06/30/2023

## Issuance

Issuer Name:	Val Verde Unified School District CFD No 2002-1
Issue Name:	2015 Special Tax Ref RBs
Project Name:	IA A Boulder Springs
Date of Bond Issue/Loans:	02/12/2015
Settlement Date:	02/26/2015
Original Principal Amount:	\$15,525,000.00
Date of Filing:	10/30/2023
Total Issuance Costs:	\$0.00
Total Cost of Issuance from Report of Final Sale:	\$0.00
Name of Authority that purchased debt:	Val Verde Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	02/26/2015
Total Costs of Issuance from Authority Report of Final Sale:	\$604,450.00
Is the Reserve Fund held at Authority level?:	Yes
Reserve Fund Minimum Balance Amount:	\$1,422,750.00
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	67.94

## Fund Balance

Principal Amount of Bonds Outstanding:	\$12,560,000.00
Bond Reserve Fund:	\$1,443,568.34
Capitalized Interest Fund:	\$0.00
Administrative Fee Charged by Authority:	

## Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	05/09/2023



**MARKS ROOS LOCAL OBLIGOR REPORT**  
California Debt and Investment Advisory Commission, 915 Capitol Mall,  
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CDIAC # : 2015-0184  
Status: Submitted  
10/30/2023

Delinquency Rate:	1.37
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	\$12,560,000.00
Taxes Unpaid:	\$22,549.24

### **Retired Issues**

Indicate Reason for Retirement:	Not Retired
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### **Filing Contact**

Filing Contact Name:	Christopher Rashidian
Agency/Organization Name:	Cooperative Strategies LLC
Address:	2855 Michelle Drive Suite 230
City:	Irvine
State:	CA
Zip Code:	92606
Telephone:	949-2508300
Fax Number:	
E-mail:	taxinfo@coopstrategies.com

### **Comments**

Issuer Comments:

Submission Date:	10/30/2023
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# 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 # : 2015-0184  
Status: Submitted  
10/30/2023

Information as of Reporting Year End: 06/30/2023

## Issuance

Issuer Name:	Val Verde Unified School District CFD No 2002-1
Issue Name:	2015 Special Tax Ref RBs
Project Name:	IA A Boulder Springs
Actual Sale Date:	02/12/2015
Settlement Date:	02/26/2015
Original Principal Amount:	\$15,525,000.00
Date of Filing:	10/29/2023
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	
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:	



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CDIAC # : 2015-0184  
Status: Submitted  
10/30/2023

Fitch:

Moody's:

Other:

## Fund Balance

Principal Amount of Bonds Outstanding:	\$15,525,000.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$644,299.10

## Assessed Value

Assessed or Appraised Value Reported as of:	07/01/2023
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$205,063,203.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$12,560,000.00
Total Amount of Unpaid Special Taxes Annually:	\$22,549.24
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/20/2023
Total Number of Delinquent Parcels:	8
Total Amount of Special Taxes Due on Delinquent Parcels:	\$26,948.34

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	VVUSD CFD No. 2002-1 IA A.pdf	10/26/2023

## Foreclosure



# MELLO ROOS REPORT

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CDIAC # : 2015-0184  
Status: Submitted  
10/30/2023

<b>Date Foreclosure Commenced</b>	<b>Total Number of Foreclosure Parcels</b>	<b>Total Amount of Tax on Foreclosure Parcels</b>
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## Retired Issues

Indicate Reason for Retirement:

Not Retired

## Filing Contact

Filing Contact Name:

Christopher Rashidian

Agency/Organization Name:

Cooperative Strategies LLC

Address:

2855 Michelle Drive Suite 230

City:

Irvine

State:

CA

Zip Code:

92606

Telephone:

949-2508300

Fax Number:

E-mail:

taxinfo@coopstrategies.com

## Comments

Issuer Comments: