



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 # : 2013-1075
Status: Submitted
10/29/2025

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

Issuance

Issuer Name:	Oceanside CFD No 2001-1
Issue Name:	2013 Special Tax Ref Bonds
Project Name:	Morro Hills Development Series A
Actual Sale Date:	5/14/2013
Settlement Date:	6/13/2013
Original Principal Amount:	\$6,710,000.00
Date of Filing:	10/30/2025
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	\$0.00
Credit Rating from Report of Final Sale	
Credit Rating:	Rated
Standard & Poor:	BBB
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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Status: Submitted
10/29/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$583,491,047.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,099,898.26
Total Amount of Unpaid Special Taxes Annually:	\$3,868.29
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/23/2025
Total Number of Delinquent Parcels:	4
Total Amount of Special Taxes Due on Delinquent Parcels:	\$3,868.29

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	2001-1 Delinq.pdf	10/29/2025

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 # : 2013-1075
Status: Submitted
10/29/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely
CDIAC #: 2024-1320
Refunding Issue Name: 2024 Special Tax Refunding Bonds
Is the CDIAC mentioned correct?: Yes
Redemption Date:

Filing Contact

Filing Contact Name: Nehal Thumar
Agency/Organization Name: David Taussig & Associates Inc
Address: 18201 Von Karman Avenue, Suite 220
City: Irvine
State: CA
Zip Code: 92612
Telephone: 949-9551500
Fax Number:
E-mail: nehal@financedta.com

Comments

Issuer Comments: [1] Reflects special tax prepayments through October 1, 2025.



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CDIAC # : 2014-0013
Status: Submitted
10/29/2025

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

Issuance

Issuer Name:	Oceanside CFD No 2001-1
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	Morro Hills Series A
Actual Sale Date:	2/14/2014
Settlement Date:	2/14/2014
Original Principal Amount:	\$10,885,000.00
Date of Filing:	10/30/2025
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 # : 2014-0013
Status: Submitted
10/29/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$0.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$583,491,047.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,099,898.26
Total Amount of Unpaid Special Taxes Annually:	\$3,868.29
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/23/2025
Total Number of Delinquent Parcels:	4
Total Amount of Special Taxes Due on Delinquent Parcels:	\$3,868.29

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	2001-1 Delinq.pdf	10/29/2025

Foreclosure

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CDIAC # : 2014-0013
Status: Submitted
10/29/2025

Retired Issues

Indicate Reason for Retirement: Redeemed Entirely

CDIAC #: 2024-1321

Refunding Issue Name: Improvement Area No. 1 2024 Special Tax Refunding Bonds

Is the CDIAC mentioned correct?: No

Corrected CDIAC #: 2024-1320

Redemption Date:

Filing Contact

Filing Contact Name: Nehal Thumar

Agency/Organization Name: David Taussig & Associates Inc

Address: 18201 Von Karman Avenue, Suite 220

City: Irvine

State: CA

Zip Code: 92612

Telephone: 949-9551500

Fax Number:

E-mail: nehal@financedta.com

Comments

Issuer Comments: [1] Reflects special tax prepayments through October 1, 2025.



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CDIAC # : 2024-1320
Status: Submitted
10/29/2025

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

Issuance

Issuer Name: Oceanside CFD No 2001-1

Issue Name: 2024 Special Tax Refunding Bonds

Project Name: Morro Hills Development, Local Agency Revenue Refunding Bonds, Series 2024

Actual Sale Date: 11/14/2024

Settlement Date: 12/4/2024

Original Principal Amount: \$6,440,000.00

Date of Filing:

Reserve Fund Minimum Balance: No

Reserve Fund Minimum Balance Amount: \$0.00

Credit Rating from Report of Final Sale

Credit Rating: Rated

Standard & Poor: AA/A+

Fitch:

Moody's:

Other:

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating: --

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 # : 2024-1320
Status: Submitted
10/29/2025

Fund Balance

Principal Amount of Bonds Outstanding:	\$6,440,000.00
Bond Reserve Fund:	\$0.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$583,491,047.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,099,898.26
Total Amount of Unpaid Special Taxes Annually:	\$3,868.29
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/23/2025
Total Number of Delinquent Parcels:	4
Total Amount of Special Taxes Due on Delinquent Parcels:	\$3,868.29

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	2001-1 Delinq.pdf	10/29/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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CDIAC # : 2024-1320
Status: Submitted
10/29/2025

Retired Issues

Indicate Reason for Retirement:

Not Retired

Filing Contact

Filing Contact Name:

Nehal Thumar

Agency/Organization Name:

David Taussig & Associates Inc

Address:

18201 Von Karman Avenue, Suite 220

City:

Irvine

State:

CA

Zip Code:

92612

Telephone:

949-9551500

Fax Number:

E-mail:

nehal@financedta.com

Comments

Issuer Comments:

[1] Reflects special tax prepayments through October 1, 2025.



Marks Roos Local Obligor Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Oceanside CFD No 2001-1
Issue Name:	2024 Special Tax Refunding Bonds
Project Name:	Morro Hills Development, Local Agency Revenue Refunding Bonds, Series 2024
Date of Bond Issue/Loans:	11/14/2024
Settlement Date:	12/4/2024
Original Principal Amount:	\$6,440,000.00
Date of Filing:	10/29/2025
Total Issuance Costs:	\$0.00
Total Cost of Issuance from Report of Final Sale:	\$54,615.75
Name of Authority that purchased debt:	Oceanside Public Financing Authority
Date of Authority Bond(s) Issuance:	12/4/2024
Total Costs of Issuance from Authority Report of Final Sale:	\$294,916.79
Is the Reserve Fund held at Authority level?:	No
Reserve Fund Minimum Balance Amount:	\$0.00
Part of Authority Reserve Fund:	Yes
Percent of Reserve Fund:	71

Fund Balance

Principal Amount of Bonds Outstanding:	\$6,440,000.00
Bond Reserve Fund:	\$705,413.18
Capitalized Interest Fund:	\$0.00
Administrative Fee Charged by Authority:	\$0.00

Delinquent Reporting

Have Delinquent Taxes been reported?	Y
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MARKS ROOS LOCAL OBLIGOR REPORT
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CDIAC # : 2024-1320
Status: Submitted
10/29/2025

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/23/2025
Delinquency Rate:	0.35
Does this agency participate in the County's Teeter Plan?	N
Taxes Due:	\$1,099,898.26
Taxes Unpaid:	\$1,508.46

Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:



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

Issuance

Authority Issuer:	Oceanside Public Financing Authority
Issue Name:	Local Agency Revenue Refunding Bonds, Series 2024
Senior Issue:	No
Subordinate Issue:	No
Project Name:	Morro Hills Development CFD No 2001-1
Actual Sale Date:	11/14/2024
Settlement Date:	12/4/2024
Original Principal Amount:	\$9,070,000.00
Date of Filing:	10/29/2025
Total Issuance Costs:	\$0.00
Total Cost of Issuance from Report of Final Sale:	\$294,916.79
Was a Reserve Fund established with proceeds of this debt issue?:	Yes
Reserve Fund Minimum Balance Amount:	\$993,493.41

Fund Balance

Principal Amount of Bonds Outstanding:	\$9,070,000.00
Capitalized Interest Fund:	\$0.00
Cash Reserve:	\$248,373.41
Surety Bond Reserve:	\$745,120.00
Total Bond Reserve Fund:	\$993,493.41

Professional Fees

Type of service	Other Text	Service Fee
No Data Available		

Local Obligors



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CDIAC # : 2024-1319
Status: Submitted
10/29/2025

CDIAC Number	Issuer Name	Principal Amount	Obligor Type	Administration Fee
2024-1321	Oceanside CFD No 2001-1	\$2,630,000.00	BP	\$0.00
2024-1320	Oceanside CFD No 2001-1	\$6,440,000.00	BP	\$0.00
Total:		\$9,070,000.00		\$0.00

Investment Contracts

Final Maturity of the Investment Contract:

Commission/Fee for Contract (total): \$0.00

Interest Earnings on Contract (current): \$0.00

Retired Issues

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Nehal Thumar

Agency/Organization Name: David Taussig & Associates Inc

Address: 18201 Von Karman Avenue, Suite 220

City: Irvine

State: CA

Zip Code: 92612

Telephone: 949-9551500

Fax Number:

E-mail: nehal@financedta.com

Comments

Issuer Comments: