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5000 Birch Street, Suite 3000
Newport Beach, CA 92660

October 19, 2020

Ms. Mayra Widmann
County of Imperial
940 West Main Street, Suite 208
El Centro, CA 92243

Re: Legislation Requirements / Yearly Fiscal Status Reports

Dear Ms. Widmann:

Pursuant to Assembly Bill No. 1666, the County of Imperial must, within seven months after the last day of each fiscal year (starting January 31, 2017), prominently display on its website the following for each CFD:

- 1) Copy of the annual report for that fiscal year pursuant to Section 53343.1
 - Section 53343.1 requires CFDs formed after January 1, 1992 to prepare an annual report including specific information, but only if requested by an interested party
 - To the best of our knowledge, such report has never been requested for any County CFD
- 2) Copy of the enclosed Mello-Roos Yearly Fiscal Status Reports
- 3) Copy of the reports provided to the State Controller's Office pursuant to Assembly Bill No. 2109 (see below for reporting requirements)

Pursuant to Assembly Bill No. 2109, the County of Imperial must, within seven months after the last day of each fiscal year (starting January 31, 2017), report specific information with respect to each CFD to the State Controller's Office. DTA will prepare such reports for each CFD for your review within the week. The State Controller's Office has provided a form that includes the following:

- 1) Type and rate of parcel tax imposed
- 2) Number of parcels subject to the parcel tax
- 3) Number of parcels exempt from the parcel tax
- 4) Sunset date of parcel tax, if any
- 5) Amount of revenue received from the parcel tax
- 6) Manner in which the revenue received from the parcel tax is being used

In addition, enclosed please find the Yearly Fiscal Status Reports for the following Special Tax Bonds, which were submitted electronically to the California Debt and Investment Advisory Commission on October 19, 2020:

- 1) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1 Series 1999
- 2) Mello-Roos Yearly Fiscal Status Report: CFD No. 2002-1 Series 2002
- 3) Mello-Roos Yearly Fiscal Status Report: CFD No. 2006-1 Series 2007

As mentioned previously, the enclosed Yearly Fiscal Status Reports must be prominently displayed on the County of Imperial's website pursuant to Assembly Bill No. 1666 by January 31, 2021.

Should you have any questions or concerns, please contact me at (800) 969 4DTA.

Sincerely,

A handwritten signature in black ink that reads "Andrea Roess". The signature is written in a cursive, slightly slanted style.

Andrea Roess
Managing Director

STATE OF CALIFORNIA

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

Submitted:
Monday, October 19, 2020
4:42:42PM
CDIAC #: 1999-0609

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 Imperial County CFD No 98-1

B. Project Name Los Alamos Intl Ctr

C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 6/8/1999

E. Original Principal Amount of Bonds \$8,360,000.00

F. Reserve Fund Minimum Balance Required Yes Amount \$678,000.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$5,820,000.00

B. Bond Reserve Fund \$683,937.28

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

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

A. Assessed or Appraised Value Reported as of: 1/1/2020

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 \$98,271,710.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$680,778.98

B. Total Amount of Unpaid Special Taxes Annually \$3,114.52

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: 9/30/2020

A. Total Number of Delinquent Parcels: 1

B. Total Amount of Taxes Due on Delinquent Parcels: \$17,356.46
(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

STATE OF CALIFORNIA

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

For Office Use Only
Fiscal Year _____

Submitted:
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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 Nehal Thumar
Title Vice President
Firm/ Agency DTA
Address 5000 Birch Street, Suite 3000
City/ State/ Zip Newport Beach, CA 92660
Phone Number (949) 955-1500 Date of Report 10/19/2020
E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

[1] Reflects bond call of \$100,000 on 9/1/2011.

STATE OF CALIFORNIA

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

Submitted:
Monday, October 19, 2020
4:47:35PM
CDIAC #: 2002-1418

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 Imperial County CFD No 02-1

B. Project Name Menvielle/Rice

C. Name/ Title/ Series of Bond Issue 2002 Special Tax Bonds

D. Date of Bond Issue 8/14/2002

E. Original Principal Amount of Bonds \$2,486,600.00

F. Reserve Fund Minimum Balance Required Yes Amount \$11,652.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$153,675.00

B. Bond Reserve Fund \$12,615.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

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

A. Assessed or Appraised Value Reported as of: 1/1/2020

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 \$7,188,100.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$12,084.14

B. Total Amount of Unpaid Special Taxes Annually \$375.74

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: 9/30/2020

A. Total Number of Delinquent Parcels: 3

B. Total Amount of Taxes Due on Delinquent Parcels: \$3,922.06
(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

STATE OF CALIFORNIA

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

For Office Use Only
Fiscal Year _____

Submitted:
Monday, October 19, 2020
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CDIAC #: 2002-1418

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P.O. Box 942809, Sacramento, CA 94209-0001
(916) 653-3269 Fax (916) 654-7440

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 Nehal Thumar
Title Vice President
Firm/ Agency DTA
Address 5000 Birch Street, Suite 3000
City/ State/ Zip Newport Beach, CA 92660
Phone Number (949) 955-1500 Date of Report 10/19/2020
E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

- [1] No Reserve Fund was established through the Bond issue. Instead, the Special Reserve Fund will be established through the annual Special Tax levy for as many years as shall be required to establish a balance equal to the Reserve Requirement (average annual debt service on the bonds). The Reserve Requirement reflects bond calls of \$35,000 on September 1, 2003, \$51,000 on June 23, 2006, \$323,220 on September 1, 2013, and \$1,615,104 on July 1, 2014.
[2] The Principal Amount of Bonds Outstanding reflects bond calls of \$35,000 on September 1, 2003, \$51,000 on June 23, 2006, \$323,220 on September 1, 2013, and \$1,615,104 on July 1, 2014.
[3] Total Assessed Value of All Parcels includes assessed value for Zone 1 parcels only as only Zone 1 has bonds outstanding.
[4] Based on discussions with the County of Imperial.

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

STATE OF CALIFORNIA

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

Submitted:
Monday, October 19, 2020
4:50:21PM
CDIAC #: 2006-1169

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 Imperial County CFD No 06-1

B. Project Name McCabe Ranch

C. Name/ Title/ Series of Bond Issue Special Tax Bonds Series 2007

D. Date of Bond Issue 3/13/2007

E. Original Principal Amount of Bonds \$2,105,000.00

F. Reserve Fund Minimum Balance Required Yes Amount \$184,800.00 No

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2020

A. Principal Amount of Bonds Outstanding \$1,754,000.00

B. Bond Reserve Fund \$186,074.67

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

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

A. Assessed or Appraised Value Reported as of: 1/1/2020

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 \$77,038,292.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$135,434.52

B. Total Amount of Unpaid Special Taxes Annually \$483.82

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: 9/30/2020

A. Total Number of Delinquent Parcels: 1

B. Total Amount of Taxes Due on Delinquent Parcels: \$483.82
(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

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
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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 Nehal Thumar
Title Vice President
Firm/ Agency DTA
Address 5000 Birch Street, Suite 3000
City/ State/ Zip Newport Beach, CA 92660
Phone Number (949) 955-1500 Date of Report 10/19/2020
E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS: