www.FinanceDTA.com
18201 Von Karman Avenue, Suite 220
Irvine, CA 92612

September 16, 2026

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 September 16, 2026:

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, 2027.

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

Sincerely,

Andrea Roess
Managing Director

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

Issuance

Issuer Name:	Imperial County CFD No 98-1
Issue Name:	
Project Name:	Los Alamos Intl Ctr
Actual Sale Date:	6/8/1999
Settlement Date:	6/17/1999
Original Principal Amount:	$8,360,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$644,325.00

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:	

Fund Balance

Principal Amount of Bonds Outstanding:	$3,095,000.00
Bond Reserve Fund:	$673,244.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$145,698,366.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$666,183.32
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/8/2026
Total Number of Delinquent Parcels:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	$4,686.40

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD 98-1 Delinq Report (9.8.26).pdf	9/16/2026

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:	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: Reflects bond calls of $100,000 on 9/1/2011, $150,000 on 9/1/2021, and $55,000 on 3/1/2023.

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

Issuance

Issuer Name:	Imperial County CFD No 02-1
Issue Name:	2002 Special Tax Bonds
Project Name:	Menvielle/Rice
Actual Sale Date:	8/14/2002
Settlement Date:	8/14/2002
Original Principal Amount:	$2,486,600.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$11,652.00

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:	

Fund Balance

Principal Amount of Bonds Outstanding:	$105,896.00
Bond Reserve Fund:	$14,498.39
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$11,665,429.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$22,849.20
Total Amount of Unpaid Special Taxes Annually:	$2,981.85
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/8/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$9,558.41

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD 02-01 Delinq Report (9.8.26).pdf	9/16/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
10/1/2022	1	$612.86

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] 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] Foreclosure date is based on the date the County was required to commence foreclosure proceedings pursuant to the foreclosure covenant.

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

Issuance

Issuer Name:	Imperial County CFD No 06-1
Issue Name:	Special Tax Bonds Series 2007
Project Name:	McCabe Ranch
Actual Sale Date:	3/13/2007
Settlement Date:	3/13/2007
Original Principal Amount:	$2,105,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$184,800.00

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:	

Fund Balance

Principal Amount of Bonds Outstanding:	$1,381,000.00
Bond Reserve Fund:	$190,029.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$95,736,648.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$160,322.12
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/10/2026
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to disaplay.		

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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Comments

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