



# 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 # : 2018-0827  
Status: Submitted  
10/25/2023

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

## Issuance

|                                      |  |
|--------------------------------------|--|
| Issuer Name:                         | Irvine Unified School District CFD No 09-1 |
| Issue Name:                          | 2018 Special Tax Bonds                     |
| Project Name:                        | Series A                                   |
| Actual Sale Date:                    | 06/07/2018                                 |
| Settlement Date:                     | 06/21/2018                                 |
| Original Principal Amount:           | \$38,465,000.00                            |
| Date of Filing:                      | 10/11/2023                                 |
| Reserve Fund Minimum Balance:        | Yes  |
| Reserve Fund Minimum Balance Amount: | \$25,655,306.26                            |

### Credit Rating from Report of Final Sale

|                  |       |
|------------------|-------|
| Credit Rating:   | Rated |
| Standard & Poor: | AA    |
| Fitch:           |       |
| Moody's:         |       |
| Other:           |       |

### Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

|                  |       |
|------------------|-------|
| Credit Rating:   | Rated |
| Standard & Poor: | AA    |
| Fitch:           |       |
| Moody's:         |       |
| Other:           |       |

### Credit Rating for This Reporting Period

|                  |       |
|------------------|-------|
| Credit Rating:   | Rated |
| Standard & Poor: | AA    |



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Fitch:

Moody's:

Other:

## Fund Balance

|  |                 |
|--|-----------------|
| Principal Amount of Bonds Outstanding: | \$38,260,000.00 |
| Bond Reserve Fund:                     | \$0.00          |
| Capitalized Interest Fund:             | \$0.00          |
| Construction Fund(s):                  | \$0.00          |

## Assessed Value

|   |                         |
|---|-------------------------|
| Assessed or Appraised Value Reported as of:   | 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:  | \$16,241,371,329.00     |

## Tax Collection

|   |                 |
|---|-----------------|
| Total Amount of Special Taxes Due Annually:               | \$33,452,600.00 |
| Total Amount of Unpaid Special Taxes Annually:            | \$61,200.00     |
| Does this agency participate in the County's Teeter Plan? | Yes             |

## Delinquent Reporting

|   |             |
|---|-------------|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/01/2023  |
| Total Number of Delinquent Parcels:                                 | 51          |
| Total Amount of Special Taxes Due on Delinquent Parcels:            | \$95,332.15 |

## Delinquency Parcel Reporting

| Document Type                 | Document Name | File Upload Date |
|-------------------------------|---------------|------------------|
| No data available to display. |               |                  |

## Foreclosure



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| Date Foreclosure<br>Commenced | Total Number of Foreclosure<br>Parcels | Total Amount of Tax on Foreclosure<br>Parcels |
|-------------------------------|--|---|
|-------------------------------|--|---|

## 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: The Reserve Requirement is satisfied by a series of Municipal Bond Debt Service Reserve Insurance  
Comments: Policies