



**MARKS ROOS LOCAL OBLIGOR 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 # : 2016-3232  
Status: Submitted  
10/15/2025

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

## Issuance

Issuer Name:	Irvine Unified School District CFD No 04-1
Issue Name:	2016 Special Tax Refunding Bonds
Project Name:	Northwood Series A
Date of Bond Issue/Loans:	11/30/2016
Settlement Date:	12/13/2016
Original Principal Amount:	\$6,475,000.00
Date of Filing:	10/8/2025
Total Issuance Costs:	\$0.00
Total Cost of Issuance from Report of Final Sale:	\$0.00
Name of Authority that purchased debt:	Irvine Unified School District Financing Authority
Date of Authority Bond(s) Issuance:	12/13/2016
Total Costs of Issuance from Authority Report of Final Sale:	\$1,285,334.92
Is the Reserve Fund held at Authority level?:	No
Reserve Fund Minimum Balance Amount:	\$603,200.00
Part of Authority Reserve Fund:	No
Percent of Reserve Fund:	

## Fund Balance

Principal Amount of Bonds Outstanding:	\$4,845,000.00
Bond Reserve Fund:	\$603,200.00
Capitalized Interest Fund:	\$0.00
Administrative Fee Charged by Authority:	\$21,731.85

## Delinquent Reporting

Have Delinquent Taxes been reported?	Y
Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/8/2025



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Delinquency Rate: 0.48

Does this agency participate in the County's Teeter Plan? Y

Taxes Due: \$498,110.56

Taxes Unpaid: \$2,368.52

## 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