



# 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 # : 2014-0945  
Status: Submitted  
10/23/2023

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

## Issuance

Issuer Name:	Western Hills Water District Diablo Grande CFD No 1
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	Capital Improvements
Actual Sale Date:	07/25/2014
Settlement Date:	08/08/2014
Original Principal Amount:	\$38,505,000.00
Date of Filing:	10/23/2023
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$3,850,500.00

### 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:	



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Fitch:

Moody's:

Other:

## Fund Balance

Principal Amount of Bonds Outstanding:	\$32,380,000.00
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:	\$243,879,265.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$5,309,345.00
Total Amount of Unpaid Special Taxes Annually:	\$3,947,045.00
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	05/12/2023
Total Number of Delinquent Parcels:	151
Total Amount of Special Taxes Due on Delinquent Parcels:	\$22,270,128.76

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CDIACDelinquencies_WHWD_(2023-05-	10/23/2023



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12)20230525173937.pdf

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/16/2018	40	\$2,762,774.00
10/04/2019	112	\$3,706,512.00
05/18/2021	117	\$3,935,045.00

## Retired Issues

Indicate Reason for Retirement:

Not Retired

## Filing Contact

Filing Contact Name:

Andrew Bavender

Agency/Organization Name:

Goodwin Consulting Group Inc

Address:

655 University Avenue

City:

Sacramento

State:

CA

Zip Code:

95825

Telephone:

916-5610890

Fax Number:

E-mail:

andrew@goodwinconsultinggroup.net

## Comments

Issuer

Foreclosures reported above are the same parcels and taxes for CDIAC Nos. 2014-0945 and 2015-1143. The reserve fund for this bond was drawn upon to pay debt service due on 9/1/18, 3/1/19, and 9/1/19.

Comments: