



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
10/30/2025

Mello Roos Report Information as of Reporting Year End: 6/30/2025

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:	7/25/2014
Settlement Date:	8/8/2014
Original Principal Amount:	\$38,505,000.00
Date of Filing:	
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:	
Fitch:	
Moody's:	
Other:	



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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:	7/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$233,059,498.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$5,309,345.00
Total Amount of Unpaid Special Taxes Annually:	\$4,088,672.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	5/16/2025
Total Number of Delinquent Parcels:	159
Total Amount of Special Taxes Due on Delinquent Parcels:	\$30,620,053.76

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CDIACDelinquencies_WHWD_(59175)(2025-05-16)20251023155114 (w all stripped taxes).pdf	10/30/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/16/2018	37	\$2,713,274.25



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10/4/2019	108	\$3,696,011.75
5/18/2021	113	\$3,923,045.00
3/4/2025	101	\$15,267,759.50

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
Comments: reserve fund for this bond was drawn upon to pay debt service due on 9/1/18, 3/1/19, and 9/1/19.