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

Issuance

Issuer Name:	Lake Elsinore Unified School District CFD No 99-1
Issue Name:	2007 Special Tax Ref Bonds
Project Name:	School Facilitites
Actual Sale Date:	2/8/2007
Settlement Date:	2/27/2007
Original Principal Amount:	$5,149,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	No
Reserve Fund Minimum Balance Amount:	$0.00

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:	$2,557,000.00
Bond Reserve Fund:	$0.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	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:	$226,251,185.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$486,056.64
Total Amount of Unpaid Special Taxes Annually:	$6,202.15
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2026
Total Number of Delinquent Parcels:	7
Total Amount of Special Taxes Due on Delinquent Parcels:	$8,321.65

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD 99-1.pdf	10/8/2026

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:	Justin Bjorgan
Agency/Organization Name:	KeyAnalytics (California Financial Services)
Address:	27201 Puerta Real
City:	Mission Viejo
State:	CA
Zip Code:	92691
Telephone:	949-2821077
Fax Number:	
E-mail:	jbjorgan@calschools.com

Comments

Issuer Comments:

Lake Elsinore Unified School District
Riverside County
Community Facilities District No. 99-1
Fiscal Year 2025/2026 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
362-512-045	2025	$1,091.66	$1,091.66	100.00%
362-513-005	2025	$545.83	$1,091.66	50.00%
362-522-006	2023	$1,049.26	$1,049.26	100.00%
362-522-006	2024	$1,070.24	$1,070.24	100.00%
362-522-006	2025	$1,091.66	$1,091.66	100.00%
362-550-019	2025	$603.28	$1,206.56	50.00%
362-550-054	2025	$1,149.08	$1,149.08	100.00%
380-023-021	2025	$1,146.10	$1,146.10	100.00%
380-032-024	2025	$574.54	$1,149.08	50.00%