



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 # : 2020-0483
Status: Submitted
10/30/2025

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

Issuance

Issuer Name:	Lake Elsinore Unified School District CFD No 2005-1
Issue Name:	2020 Special Tax Bond
Project Name:	IA No B Rosetta Canyon
Actual Sale Date:	3/24/2020
Settlement Date:	3/24/2020
Original Principal Amount:	\$10,241,000.00
Date of Filing:	10/27/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$119,242.20
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:	\$8,948,000.00
Bond Reserve Fund:	\$120,441.96
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$238,668,765.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$653,783.48
Total Amount of Unpaid Special Taxes Annually:	\$12,943.33
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/1/2025
Total Number of Delinquent Parcels:	15
Total Amount of Special Taxes Due on Delinquent Parcels:	\$20,550.78

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD 2005-1 IA B.pdf	10/27/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to display.		



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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
Improvement Area B of Community Facilities District No. 2005-1
Fiscal Year 2024/2025 Tax Roll Delinquent Parcel Detail Report

Assessor's Parcel Number	Tax Year	Total Delinquent	Total Special Tax Levied	Percentage Delinquent
349-540-005	2020	\$846.12	\$1,057.64	80.00%
349-540-005	2021	\$863.04	\$1,078.80	80.00%
349-532-011	2022	\$1,017.56	\$1,017.56	100.00%
349-540-005	2022	\$880.30	\$1,100.38	80.00%
349-570-004	2022	\$1,235.26	\$1,235.26	100.00%
349-540-005	2023	\$897.92	\$1,122.40	80.00%
349-570-004	2023	\$1,259.96	\$1,259.96	100.00%
349-600-008	2023	\$607.29	\$1,214.58	50.00%
349-523-010	2024	\$550.28	\$1,079.40	50.98%
349-523-016	2024	\$1,037.92	\$1,037.92	100.00%
349-524-024	2024	\$539.70	\$1,079.40	50.00%
349-532-011	2024	\$1,058.68	\$1,058.68	100.00%
349-562-004	2024	\$1,144.84	\$1,144.84	100.00%
349-570-004	2024	\$1,285.16	\$1,285.16	100.00%
349-570-011	2024	\$1,144.84	\$1,144.84	100.00%
349-571-013	2024	\$1,144.84	\$1,144.84	100.00%
349-580-006	2024	\$660.59	\$1,321.18	50.00%
349-590-002	2024	\$660.58	\$1,321.18	50.00%
349-590-024	2024	\$1,238.88	\$1,238.88	100.00%
349-600-008	2024	\$619.44	\$1,238.88	50.00%
349-612-007	2024	\$1,285.16	\$1,285.16	100.00%
349-612-021	2024	\$572.42	\$1,144.84	50.00%