



# 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 # : 2019-1098  
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 2006-2
Issue Name:	2019 Special Tax Bonds
Project Name:	IA B
Actual Sale Date:	9/18/2019
Settlement Date:	10/3/2019
Original Principal Amount:	\$5,715,000.00
Date of Filing:	10/28/2025
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$497,512.50
Credit Rating from Report of Final Sale	
Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	
Credit Rating from Mello-Roos Last Yearly Fiscal Status Report	
Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	
Credit Rating for This Reporting Period	
Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	



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## Fund Balance

Principal Amount of Bonds Outstanding:	\$5,595,000.00
Bond Reserve Fund:	\$497,512.50
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$23,555.27

## 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:	\$239,462,376.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$611,321.76
Total Amount of Unpaid Special Taxes Annually:	\$3,271.88
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:	4
Total Amount of Special Taxes Due on Delinquent Parcels:	\$9,978.37

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD 2006-2 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: Amount reflected on deposit in the Bond Reserve Fund reflects the value of a Surety Bond.

Lake Elsinore Unified School District  
 Riverside County  
 Improvement Area B of Community Facilities District No. 2006-2  
 Fiscal Year 2024/2025 Tax Roll Delinquent Parcel Detail Report

<b>Assessor's Parcel Number</b>	<b>Tax Year</b>	<b>Total Delinquent</b>	<b>Total Special Tax Levied</b>	<b>Percentage Delinquent</b>
371-400-019	2021	\$962.26	\$962.26	100.00%
371-411-012	2021	\$734.57	\$1,469.14	50.00%
371-400-019	2022	\$981.52	\$981.52	100.00%
371-411-012	2022	\$1,498.52	\$1,498.52	100.00%
371-400-019	2023	\$1,001.12	\$1,001.12	100.00%
371-411-012	2023	\$1,528.50	\$1,528.50	100.00%
371-400-019	2024	\$1,021.14	\$1,021.14	100.00%
371-400-021	2024	\$20.02	\$1,021.14	1.96%
371-411-012	2024	\$1,559.06	\$1,559.06	100.00%
371-412-009	2024	\$671.66	\$1,343.32	50.00%