



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 # : 2007-0113
Status: Submitted
10/27/2025

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

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: | |



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 # : 2007-0113
Status: Submitted
10/27/2025

Fund Balance

| | |
|--|----------------|
| Principal Amount of Bonds Outstanding: | \$2,834,000.00 |
| Bond Reserve Fund: | \$0.00 |
| Capitalized Interest Fund: | \$0.00 |
| Construction Fund(s): | \$0.00 |

Assessed Value

| | |
|---|-------------------------|
| Assessed or Appraised Value Reported as of: | 1/1/2025 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | \$213,410,980.00 |

Tax Collection

| | |
|---|--------------|
| Total Amount of Special Taxes Due Annually: | \$476,526.52 |
| Total Amount of Unpaid Special Taxes Annually: | \$7,685.53 |
| 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: | 8 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | \$9,287.02 |

Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---------------------------------|---------------|------------------|
| Delinquent Parcel Detail Report | CFD 99-1.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. | | |



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 # : 2007-0113
Status: Submitted
10/27/2025

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 2024/2025 Tax Roll Delinquent Parcel Detail Report

| Assessor's Parcel Number | Tax Year | Total Delinquent | Total Special Tax Levied | Percentage Delinquent |
|---------------------------------|-----------------|-------------------------|---------------------------------|------------------------------|
| 362-522-006 | 2023 | \$1,049.26 | \$1,049.26 | 100.00% |
| 362-550-054 | 2023 | \$552.23 | \$1,104.46 | 50.00% |
| 362-513-005 | 2024 | \$1,070.24 | \$1,070.24 | 100.00% |
| 362-522-006 | 2024 | \$1,070.24 | \$1,070.24 | 100.00% |
| 362-531-031 | 2024 | \$1,066.20 | \$1,066.20 | 100.00% |
| 362-532-007 | 2024 | \$535.86 | \$1,071.72 | 50.00% |
| 362-541-001 | 2024 | \$1,071.72 | \$1,071.72 | 100.00% |
| 362-550-019 | 2024 | \$1,182.90 | \$1,182.90 | 100.00% |
| 362-550-054 | 2024 | \$1,126.56 | \$1,126.56 | 100.00% |
| 380-022-010 | 2024 | \$561.81 | \$1,123.62 | 50.00% |