



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 # : 2014-0030
10/25/2022

Information as of Reporting Year End: 06/30/2022

Issuance

Issuer Name:	Aliso Viejo CFD No 2005-01
Issue Name:	2014 Special Tax Ref Bonds
Project Name:	Glenwood
Actual Sale Date:	01/23/2014
Settlement Date:	02/13/2014
Original Principal Amount:	\$32,270,000.00
Date of Filing:	10/17/2022
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$2,987,250.00

Credit Rating from Report of Final Sale

Credit Rating:	--
Standard & Poor:	BBB+
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	--
Standard & Poor:	BBB+
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Rated
Standard & Poor:	AA-



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Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	\$28,240,000.00
Bond Reserve Fund:	\$2,833,655.59
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	07/01/2022
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$468,345,048.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$2,185,717.26
Total Amount of Unpaid Special Taxes Annually:	\$23,654.36
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	07/06/2022
Total Number of Delinquent Parcels:	6
Total Amount of Special Taxes Due on Delinquent Parcels:	\$36,339.09

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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Retired Issues



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Indicate Reason for Retirement:

Not Retired

Filing Contact

Filing Contact Name:

Douglas Floyd

Agency/Organization Name:

Koppel & Gruber Public Finance

Address:

334 Via Vera Cruz Ste 256

City:

San Marcos

State:

CA

Zip Code:

92078

Telephone:

760-5100290

Fax Number:

E-mail:

doug@kgpf.net

Comments

Issuer The reserve fund balance was below the reserve requirement as of June 30, 2022 due to losses in
Comments: investments. The City levied special taxes in FY 2022/23 in an amount sufficient to replenish the
reserve fund.