



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 # : 2024-0147
Status: Submitted
10/30/2025

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

Issuance

Issuer Name: West Patterson Financing Authority CFD No 2018-1

Issue Name: Community Facilities District No. 2018-1 (Villages of Patterson) Special Tax Bonds,
Series 2024

Project Name: CFD No. 2018-1 (Villages of Patterson), Series 2024

Actual Sale Date: 2/8/2024

Settlement Date: 2/22/2024

Original Principal Amount: \$10,905,000.00

Date of Filing:

Reserve Fund Minimum Balance: Yes

Reserve Fund Minimum Balance
Amount: \$901,268.20

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:	\$10,885,000.00
Bond Reserve Fund:	\$952,253.69
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$5,162,443.91

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$269,059,529.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$973,938.00
Total Amount of Unpaid Special Taxes Annually:	\$48,205.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	5/16/2025
Total Number of Delinquent Parcels:	26
Total Amount of Special Taxes Due on Delinquent Parcels:	\$54,634.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CDIACDelinquencies_Patterson CFD 2018-01_(2025-05-16)20250529125049.pdf	10/30/2025

Foreclosure

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



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Retired Issues

Indicate Reason for Retirement:

Not Retired

Filing Contact

Filing Contact Name:

Keara McCarthy

Agency/Organization Name:

Goodwin Consulting Group Inc

Address:

655 University Ave

City:

Sacramento

State:

CA

Zip Code:

95825

Telephone:

916-561-0890

Fax Number:

E-mail:

keara@goodwinconsultinggroup.net

Comments

Issuer Comments: