



# 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 # : 2021-2542  
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 2005-1
Issue Name:	2021 Special Tax Bonds
Project Name:	West Patterson Business Park
Actual Sale Date:	12/9/2021
Settlement Date:	12/23/2021
Original Principal Amount:	\$6,800,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$590,998.93
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:	\$6,760,000.00
Bond Reserve Fund:	\$627,716.80
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$7,402,658.18

## 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:	\$447,030,375.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,295,398.08
Total Amount of Unpaid Special Taxes Annually:	\$13,580.84
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/27/2025
Total Number of Delinquent Parcels:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	\$64,620.58

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CDIACDelinquencies_WPFA CFD 2005-1 (Keystone BP)_(2025-10-27)20250529125009.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: