



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 # : 2021-2110
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:	2021 Special Tax Bonds
Project Name:	Villages of Patterson
Actual Sale Date:	10/14/2021
Settlement Date:	10/27/2021
Original Principal Amount:	\$4,465,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$341,400.60
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:	\$4,340,000.00
Bond Reserve Fund:	\$353,844.57
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$3,374,749.53

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:	\$973,937.94
Total Amount of Unpaid Special Taxes Annually:	\$48,204.54
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:	\$54,633.95

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: