



Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name: Laguna Beach Unified School District CFD No 98-1

Issue Name: 2012 Ref Spec Tax Bonds

Project Name: Crystal Cove

Actual Sale Date: 8/8/2012

Settlement Date: 8/22/2012

Original Principal Amount: \$9,330,000.00

Date of Filing:

Reserve Fund Minimum Balance: Yes

Reserve Fund Minimum Balance Amount: \$414,890.63

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:

Fund Balance

Principal Amount of Bonds Outstanding:	\$6,005,000.00
Bond Reserve Fund:	\$414,918.26
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:	\$4,084,003,710.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$681,172.98
Total Amount of Unpaid Special Taxes Annually:	\$5,729.52
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/30/2025
Total Number of Delinquent Parcels:	6
Total Amount of Special Taxes Due on Delinquent Parcels:	\$9,301.12

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	LBUSD CFD PY Delinq Combined (as of 2025.09.30)	10/1/2025



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 # : 2012-1178
Status: Submitted
10/01/2025

01.pdf

Foreclosure

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

Indicate Reason for Retirement:

Not Retired

Filing Contact

Filing Contact Name:

Nehal Thumar

Agency/Organization Name:

David Taussig & Associates Inc

Address:

18201 Von Karman Avenue, Suite 220

City:

Irvine

State:

CA

Zip Code:

92612

Telephone:

949-9551500

Fax Number:

E-mail:

nehal@financedta.com

Comments

Issuer Comments: