



# 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 # : 2018-0788  
Status: Submitted  
10/13/2025

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

## Issuance

Issuer Name:	Riverside Unified School District CFD No 32
Issue Name:	2018 Special Tax Bonds
Project Name:	Citrus Heights-Orchard, Floral Ridge and Hill Crest
Actual Sale Date:	5/3/2018
Settlement Date:	5/17/2018
Original Principal Amount:	\$15,945,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$1,554,156.25
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:	\$14,085,000.00
Bond Reserve Fund:	\$1,881,915.10
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$637,031.62

## 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:	\$276,475,537.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$1,604,340.96
Total Amount of Unpaid Special Taxes Annually:	\$14,815.22
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	9/5/2025
Total Number of Delinquent Parcels:	4
Total Amount of Special Taxes Due on Delinquent Parcels:	\$33,134.26

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	32 Delinqu Report.pdf	10/13/2025

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
11/28/2023	1	\$21,377.00



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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 [1] Based on combined fund balance for Series 2018 and 2020. . [2] Consists of \$787.54 in the City Facilities Fund and \$636,244.08 in the County Facilities Fund. [3] Based on the date that the Notice of Intent to  
Comments: Remove Special Tax Installments from County Tax Roll was recorded with the County.