

**STATE OF CALIFORNIA
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)**

YEARLY FISCAL STATUS REPORT
California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
(916) 653-3269 FAX (916) 654-7440

For Office Use Only
CDIAC # _____
Fiscal Year _____

I. GENERAL INFORMATION

A. Issuer City of Aliso Viejo
 B. Community Facilities District Number/Name CFD No. 2005-01 (Glenwood at Aliso Viejo)
 C. Name/Title/Series of Bond Issue 2014 Special Tax Refunding Bonds
 D. Indicate Credit Rating Ratings Agency: S&P Rated BBB+ Not Rated _____
 E. Date of Bond Issue February 13, 2014
 F. Original Principal Amount of Bonds \$ 32,270,000.00
 G. Reserve Fund Minimum Balance Required \$ 2,992,500.00

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: June 30, 2014
 A. Principal Amount of Bonds Outstanding \$ 32,270,000.00
 B. Bond Reserve Fund \$ 2,992,938.66
 C. Capitalized Interest Fund \$ 0.00
 D. Construction Fund(s) \$ 8,615.78

III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

A. Assessed Value Reported as of: July 1, 2014 (Check one)
 From Equalized Tax Roll
 From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)
 B. Total Assessed Value of All Parcels \$ 367,516,555.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due \$ 2,338,854.32
 B. Total Amount of Unpaid Special Taxes \$ 6,622.17
 C. The Taxes are Paid under the County's Teeter Plan. Yes: No:

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: July 4, 2014 (Date)
 A. Total Number of Delinquent Parcels: 2
 B. Total Amount of Taxes Due on Delinquent Parcels: \$ 6,622.17

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
n/a	n/a	\$ 0.00
		\$
		\$
		\$
		\$
		\$

(Attach additional sheets if necessary.)

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VII. ISSUE RETIRED

This issue is retired and not longer subject to the Yearly Fiscal Status filing requirements. (*Indicate reason for retirement.*)

- A. Matured Yes: No: If yes, indicate final maturity date: _____
- B. Refunded Entirely Yes: No: If yes, state refunding bond title: _____
- C. Other: _____

VIII. NAME OF PARTY COMPLETING THIS FORM

Name: Lyn Gruber

Title: Principal

Firm/Agency: Koppel & Gruber Public Finance

Address: 334 Via Vera Cruz, Suite 256

City/State/Zip: San Marcos, CA 92078

Phone No: 760-510-0290 Date Of Report: 9-25-2014

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.