SPICER
CONSULTING GROUP

CITY OF CORONA

CDIAC Report



Fiscal Year Ending June 30, 2026

October 2026

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2002-1
Issue Name:	2017 Special Tax Refunding Bonds
Project Name:	IA No 1 Dos Lagos
Actual Sale Date:	1/12/2017
Settlement Date:	1/26/2017
Original Principal Amount:	$13,455,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,154,900.00

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:	$8,070,000.00
Bond Reserve Fund:	$1,195,161.01
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$668,900,158.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,149,064.28
Total Amount of Unpaid Special Taxes Annually:	$53,523.26
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	7
Total Amount of Special Taxes Due on Delinquent Parcels:	$159,770.23

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	001 CFD 2002-1 Dos Lagos Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2002-1
Issue Name:	2017 Special Tax Refunding Bonds
Project Name:	IA No 1 Dos Lagos
Actual Sale Date:	1/12/2017
Settlement Date:	1/26/2017
Original Principal Amount:	$7,125,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$520,500.00

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:	$4,745,000.00
Bond Reserve Fund:	$537,943.85
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$172,472,911.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$528,293.34
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	002 CFD 2002-1 IA 1 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2002-4
Issue Name:	2017 Special Tax Refunding Bonds
Project Name:	Corona Crossings
Actual Sale Date:	1/5/2017
Settlement Date:	1/25/2017
Original Principal Amount:	$7,010,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$585,650.00

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:	$4,165,000.00
Bond Reserve Fund:	$605,276.03
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$230,574,987.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$593,952.98
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	003 CFD 2002-4 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2016-2
Issue Name:	2018 Special Tax Bonds
Project Name:	Terrassa Court & Villas
Actual Sale Date:	3/20/2018
Settlement Date:	4/4/2018
Original Principal Amount:	$5,475,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$316,631.26

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:	$4,645,000.00
Bond Reserve Fund:	$325,741.73
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$88,801,635.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$345,546.52
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	004 CFD 2016-2 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2018-1
Issue Name:	2018 Special Tax Bonds
Project Name:	Bedford IA No 1 Series A
Actual Sale Date:	7/19/2018
Settlement Date:	7/31/2018
Original Principal Amount:	$9,000,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,571,114.65

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:	$8,640,000.00
Bond Reserve Fund:	$1,630,731.21
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$236,493,323.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,100,388.44
Total Amount of Unpaid Special Taxes Annually:	$1,628.14
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$5,007.58

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	005 CFD 2018-1 IA 1 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2017-2
Issue Name:	2018 Special Tax Bonds
Project Name:	Valencia/Seville
Actual Sale Date:	11/20/2018
Settlement Date:	12/5/2018
Original Principal Amount:	$3,650,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$227,281.26

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:	$3,215,000.00
Bond Reserve Fund:	$233,284.60
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$65,369,371.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$254,484.64
Total Amount of Unpaid Special Taxes Annually:	$1,261.16
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	$3,840.16

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	006 CFD 2017-2 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2000-1
Issue Name:	2020 Special Tax Ref Bond
Project Name:	Eagle Glen II
Actual Sale Date:	1/15/2020
Settlement Date:	1/15/2020
Original Principal Amount:	$4,175,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$98,190.00

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:	$2,145,000.00
Bond Reserve Fund:	$100,783.61
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$257,150,155.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$411,101.60
Total Amount of Unpaid Special Taxes Annually:	$974.64
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$974.64

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	007 CFD 2000-1 Eagle Glen II Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2001-2
Issue Name:	2020 Special Tax Ref Bond
Project Name:	IA No 1 & 2 Cresta Grande
Actual Sale Date:	1/15/2020
Settlement Date:	1/15/2020
Original Principal Amount:	$2,150,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$47,259.00

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:	$1,190,000.00
Bond Reserve Fund:	$48,507.20
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$82,509,653.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$234,912.04
Total Amount of Unpaid Special Taxes Annually:	$0.00
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	$1,043.55

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	008 CFD 2001-2 IA 1 IA 2 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2003-2
Issue Name:	2020 Special Tax Ref Bond
Project Name:	Highlands Collection
Actual Sale Date:	1/15/2020
Settlement Date:	1/15/2020
Original Principal Amount:	$5,200,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$104,863.00

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:	$3,195,000.00
Bond Reserve Fund:	$107,632.82
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$249,266,773.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$431,647.88
Total Amount of Unpaid Special Taxes Annually:	$4,734.14
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	4
Total Amount of Special Taxes Due on Delinquent Parcels:	$8,182.09

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	009 CFD 2003-2 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2004-1
Issue Name:	2020 Special Tax Ref Bond
Project Name:	Buchanan Street
Actual Sale Date:	1/15/2020
Settlement Date:	1/15/2020
Original Principal Amount:	$2,505,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$45,110.00

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:	$1,690,000.00
Bond Reserve Fund:	$46,301.54
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$51,648,602.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$203,626.50
Total Amount of Unpaid Special Taxes Annually:	$3,201.04
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$3,201.04

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	010 CFD 2004-1 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2018-1
Issue Name:	2020 Special Tax Bonds
Project Name:	IA No 1 Bedford
Actual Sale Date:	11/19/2020
Settlement Date:	12/1/2020
Original Principal Amount:	$10,240,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,571,114.65

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:	$10,035,000.00
Bond Reserve Fund:	$1,630,731.21
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$236,493,323.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,100,388.44
Total Amount of Unpaid Special Taxes Annually:	$1,628.14
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$5,007.58

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	011 CFD 2018-1 IA 1 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona
Issue Name:	Community Facilities District No. 2018-2 (Sierra Bella) of the City of Corona 2022 Special Tax Bonds, Series A
Project Name:	
Actual Sale Date:	7/14/2022
Settlement Date:	7/14/2022
Original Principal Amount:	$15,190,000.00
Date of Filing:	10/15/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,008,593.76

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:	$14,425,000.00
Bond Reserve Fund:	$1,045,547.39
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$10,091,827.69

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$263,396,238.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,061,439.48
Total Amount of Unpaid Special Taxes Annually:	$15,824.69
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	5

Total Amount of Special Taxes Due on Delinquent Parcels:	$18,205.69

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	012 CFD 2018-2 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
Telephone:	866-504-2067
Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:

Mello Roos Report Information as of Reporting Year End: ***6/30/2026***

Issuance

Issuer Name:	Corona CFD No 2018-1
Issue Name:	CFD No. 2018-1 (Bedford) (Improvement Area No. 2) of the City of Corona 2024 Special Tax Bonds
Project Name:	Bedford improvement Area No. 2 CFD No. 2018-1
Actual Sale Date:	8/12/2024
Settlement Date:	8/28/2024
Original Principal Amount:	$26,000,000.00
Date of Filing:	10/15/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$2,272,579.30

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:	$26,000,000.00
Bond Reserve Fund:	$2,360,803.64
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$6,986,402.90

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$357,800,128.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,594,772.08
Total Amount of Unpaid Special Taxes Annually:	$3,725.34
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2026
Total Number of Delinquent Parcels:	2

Total Amount of Special Taxes Due on Delinquent Parcels:	$3,725.34

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	013 CFD 2018-1 IA 2 Redacted.pdf	10/15/2026

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to disaplay.		

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	James Kim
Agency/Organization Name:	Spicer Consulting Group LLC
Address:	41880 Kalmia Street, Suite 145
City:	Murrieta
State:	CA
Zip Code:	92562
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Fax Number:	
E-mail:	james.kim@spicercg.com

Comments

Issuer Comments:



SPICER

CONSULTING GROUP