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FISCAL YEAR 2021-2022 ADMINISTRATION REPORT

CAPISTRANO UNIFIED SCHOOL DISTRICT

COMMUNITY FACILITIES DISTRICT NO. 92-1

August 10, 2021

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CAPISTRANO UNIFIED SCHOOL DISTRICT

FISCAL YEAR 2021-2022 ADMINISTRATION REPORT

Community Facilities District No. 92-1

Prepared for:

Capistrano Unified School District

33122 Valle Road

San Juan Capistrano, CA 92675

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INTRODUCTION

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 92-1 ("CFD No. 92-1") of the Capistrano Unified School District (the "School District") resulting from the sale of the $8,515,000 Series 1993 Special Tax Bonds (the "1993 Bonds") and the $12,500,000 Series 1997 Special Tax Bonds (the "1997 Bonds") which were refunded by the $31,360,000 Series 1998 Special Tax Bonds (the "1998 Bonds") in July 1998. In addition to refunding the 1993 Bonds and 1997 Bonds, a portion of the proceeds of the 1998 Bonds were used to finance additional facilities for CFD No. 92-1. In July 2013, the 1998 Bonds were refunded by the sale of the $14,430,000 Series 2013 Special Tax Refunding Bonds (the "2013 Bonds").

CFD No. 92-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982 (the "Act"), as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 92 1 is authorized to issue up to $30,000,000 in bonds and sold $8,515,000 in 1993, $12,500,000 in 1997, plus $8,747,089 of new money in the 1998 Bonds. The proceeds of the 1993 Bonds, 1997 Bonds and the 1998 Bonds were used for the purpose of (i) acquiring, constructing, expanding, or rehabilitating facilities, including school facilities, land and related appurtenances necessary to meet increased demands placed on the School District as a result of the development of the community facilities district and (ii) to finance the installation of a portion of the public roadway improvements being constructed under the Foothill Circulation Phasing Program. The current outstanding principal is equal to $3,600,000 which is based on principal paid through September 2, 2020. The 2013 Bonds are scheduled to be paid off in the year 2022. CFD No. 92-1 was formed before the Act required an end date for the special taxes to be specified in the Amended and Restated Rate and Method of Apportionment ("RMA"). However, the School District does not intend to levy the special taxes after the 2013 Bonds have been paid off. The RMA in included in Appendix C.

The bonded indebtedness of CFD No. 92-1 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2021-2022, this report not only examines the financial obligations of the current fiscal year, but also analyzes the amount of new development which has occurred within the boundaries of the community facilities district.

A map showing the property in CFD No. 92-1 is included in Appendix A.

This report is organized into the following sections:

- **Section I**: Section I provides an update of the development activity occurring within CFD No. 92-1.
- **Section II**: Section II describes the funds and accounts established pursuant to the Fiscal Agent Agreement between CFD No. 92-1 and U.S. Bank National Association

("Fiscal Agent") in connection with the issuance of the 2013 Bonds (the "Fiscal Agent Agreement"). Section II also examines the financial activity in the funds and accounts established pursuant to the Resolution of Community Facilities District No. 92-1 Authorizing the Issuance of its Series 2013 Special Tax Bonds (the "2013 Resolution"). A year-to-date summary illustrating all disbursements, special tax receipts and interest earnings of the 2013 Bonds is provided.

- **Section III**: Section III analyzes the fiscal year 2020-2021 special tax levy.
- **Section IV**: Section IV determines the financial obligations of CFD No. 92-1 for fiscal year 2021-2022.
- **Section V**: Section V reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the fiscal year 2021-2022 special taxes for each classification of property is included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Amended and Restated Rate and Method of Apportionment of the Special Tax. The Amended and Restated Rate and Method of Apportionment defines two categories of property, namely "Developed Property" and "Undeveloped Property." The category of Developed Property is in turn divided into two separate special tax classifications based on the type of use of the structure built thereon. The Developed Property special tax classifications are shown in Table 1 below.

Table 1: Developed Property Classifications

Special Tax Class	Designation
Class 1	Residential Property
Class 2	Commercial Property

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued as of March 1 will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 92-1 for which building permits were issued as of March 1, 2021, will be classified as Developed Property in fiscal year 2021-2022. Hence, the development research discussed below focuses on the twelve-month period ending March 1, 2021.

B Development Update

CFD No. 92-1 encompasses approximately 1,003 gross acres of land within the County of Orange, California. CFD No. 92-1 is adjacent to the Santa Margarita Master Planned Community, in the south-easterly portion of the County. The land within CFD No. 92-1 is the site of the Las Flores Planned Community.

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the County of Orange's building permit records indicated that as of March 1, 2021, no permits for new residential units had been issued. However, there were two new permits for residential additions totaling 1,074 square feet. Therefore, 1,981 residential units and 6.128 acres of commercial property have had building permits issued in CFD No. 92-1. A total of 0.1741 gross acres in the district remain undeveloped.

Table 2 below lists the aggregate amount of Developed Property by special tax classification.

Table 2: Cumulative Developed Property

Special Tax Class	Designation	Number of Units/Acres	Building Square Footage
Class 1	Residential Property	1,981 units	3,612,793 SF
Class 2	Commercial Property	6.128 acres	34,967 SF

II SOURCES AND USES OF FUNDS

A Description of Funds and Accounts

The Fiscal Agent Agreement established seven funds for CFD No. 92-1. They are the Administrative Expense Fund, Special Tax Fund, Bond Fund, Reserve Fund, Rebate Fund, Costs of Issuance Fund, and Surplus School Facilities Fund. Within the Bond Fund, an Interest Account and a Principal Account were created. All funds and accounts for CFD No. 92-1 are shown in Figure 1.

All special tax receipts are deposited in the Special Tax Fund. Monies in the Special Tax Fund are allocated based on the priority set forth below (see Figure 2):

1. **Administrative Expense Fund** - an amount specified in writing by the School District, up to the Administrative Expense Requirement;
2. **Interest Account of the Bond Fund** - an amount such that the balance in the Interest Account one Business Day prior to each Interest Payment Date shall be equal to the installment of interest due on the 2013 Bonds on said Interest Payment Date. Monies in the Interest Account shall be used for the payment of interest on the 2013 Bonds as the same become due;
3. **Principal Account of the Bond Fund** - an amount up to the amount needed to make the principal payment due on the 2013 Bonds during the current Bond Year;
4. **Reserve Fund** - the amount, if any, necessary to first reinstate the amount available under the Municipal Bond Debt Service Reserve Insurance Policy (the "Reserve Policy") that has been drawn upon and, second, to replenish the amount on deposit in the Reserve Fund, so that the amount available under the Reserve Policy, when added to the amount on deposit in the Reserve Fund, shall equal the Reserve Requirement.
5. **For payment to the Insurer of the Build America Mutual Assurance Company ("BAM") Reimbursement Amount** - in accordance with the terms of the Municipal Bond Insurance Policy 2013B0309 (the "Policy"), to the extent not otherwise paid to BAM; and, then for payment or reimbursement of Administrative Costs related to the Policy to BAM and the Policy Costs related to the Reserve Policy;
6. **Administrative Expense Fund** - to the extent there are additional Administrative Expenses, an amount specified in writing by the School District required to bring the balance therein to the amount needed to pay such Administrative Expenses;
7. **Surplus School Facilities Fund** - all money remaining in the Special Tax Fund after the above six disbursements are made will be transferred to the Surplus School Facilities Fund at the end of the Bond Year.

The Reserve Requirement is an amount equal to the lesser of (i) 10.00% of the original proceeds of the 2013 Bonds, (ii) maximum annual debt service on the 2013 Bonds, or (iii) 125.00% of the average annual debt service on the 2013 Bonds. The initial Reserve Requirement for the 2013 Bonds is equal to $1,443,000 and is satisfied by the Reserve Policy.

Monies in the Surplus School Facilities Fund may be used, at the option of the School District: for acquisition and/or construction of School Facilities; to make deposits to the Rebate Fund for the purposes of paying rebatable arbitrage as and when such is due in accordance with the Tax Certificate and the Regulations; or for deposit to the Interest and/or Principal Account of the Bond Fund for payment of principal of or interest on the 2013 Bonds.

Monies held in any of the aforementioned funds and accounts can be invested by the Fiscal Agent at the direction of the School District and in conformance with the limitations set forth in the Fiscal Agent Agreement. Investment interest earnings, if any, will generally be credited to the fund or account for which the investment was made.

The diagram on the following page illustrates the flow of special tax revenues for CFD No. 92-1.

Figure 1: Funds and Accounts

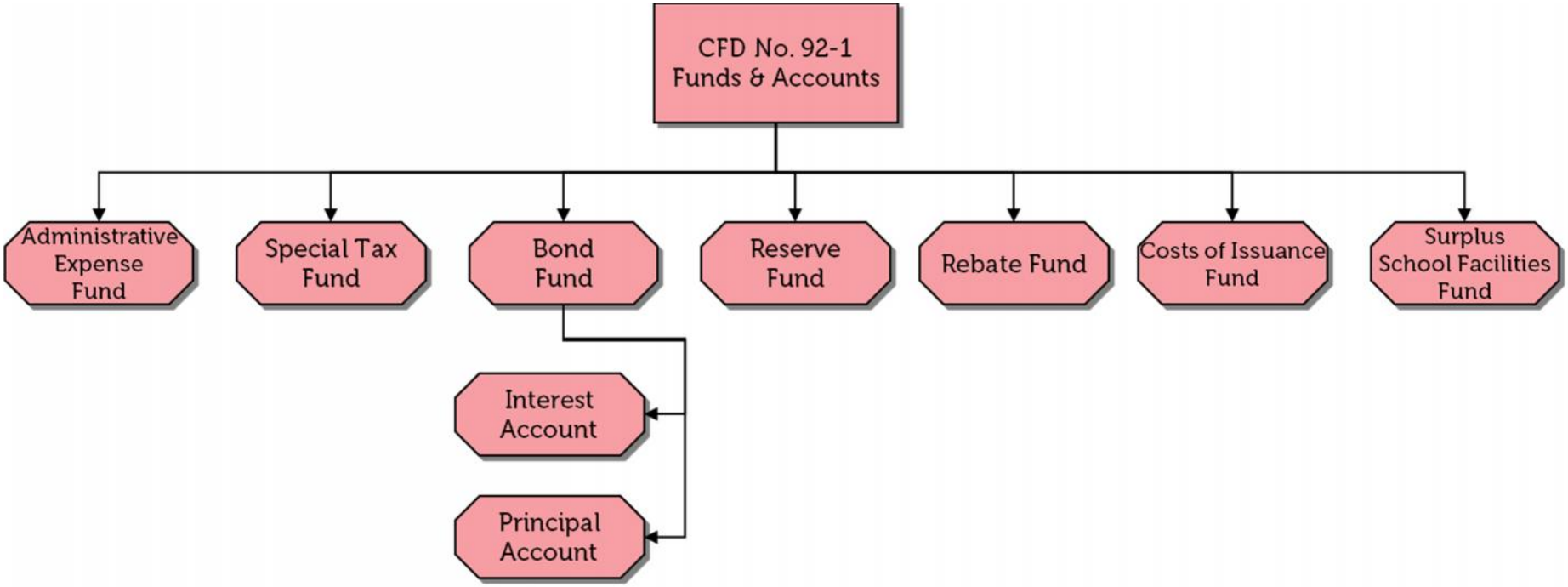
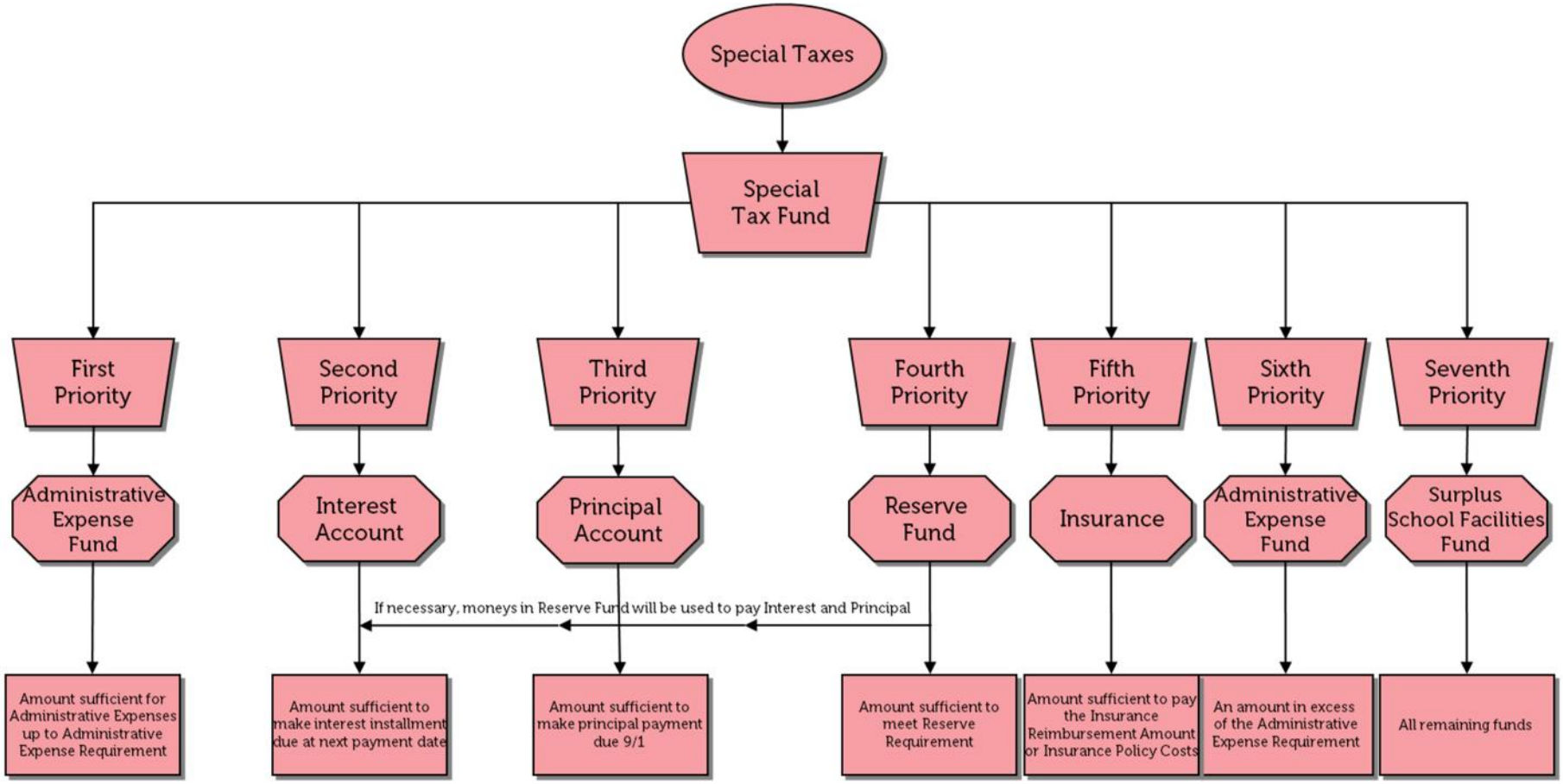


Figure 2: Flow of Funds



B Sources and Uses of Funds

The CFD No. 92-1 Series 2013 sources of funds for fiscal year 2020-2021 totaled $1,969,363. This consisted of $1,969,183 in special taxes and $179 in interest earnings not in investment agreements. Interest earnings are shown separately for each account in Table 3 below.

Table 3: Table of Interest Earnings

Fund	Amount
Special Tax Fund	$75
Bond Fund	$0
Interest Account	$0
Principal Account	$0
Administrative Expense Fund	$19
Reserve Fund	$0
Rebate Fund	$0
Costs of Issuance Fund	$0
Surplus School Facilities Fund	$85

Total uses of funds for fiscal year 2020-2021 equaled $2,334,877. Interest and principal payments on the 2013 Bonds equaled $196,250 and $1,695,000, respectively. Payments for the acquisition and/or construction of public facilities equaled $323,767, and payments for professional services equaled $119,860.

A more detailed analysis of all transactions within the Series 2013 funds and accounts for the 2020-2021 fiscal year is included as Appendix B.

C Account Balances

At the close of fiscal year 2020-2021 the various funds and accounts established for the 2013 Bonds had the following balances:

Table 4: Account Balances as of June 30, 2021

Fund	Amount
Special Tax Fund	$2,071,119
Bond Fund	$0
Interest Account	$0
Principal Account	$0
Administrative Expense Fund	$289,768
Reserve Fund*	$0
Rebate Fund	$0
Costs of Issuance Fund	$0
Surplus School Facilities Fund	$1,264,562

***Note**: No cash reserve. A debt service reserve insurance policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000 is held by Fiscal Agent pursuant to the Fiscal Agent Agreement.

III FISCAL YEAR 2020-2021 SPECIAL TAX LEVY

The special tax levy for CFD No. 92-1 for fiscal year 2020-2021 equaled $1,961,655. As of July 28, 2021, the County had collected $1,955,357 in special taxes. The remaining $6,298 in special taxes were delinquent, resulting in a delinquency rate of 0.32%.

As a participant in the Teeter Program, the School District will receive an apportionment from the County equal to the delinquent unpaid special taxes for fiscal year 2020-2021. This apportionment is anticipated to occur early in fiscal year 2021-2022.

In addition to the Teeter Program, CFD No. 92-1 has covenanted to commence foreclosure proceedings against (i) parcels with delinquent special taxes in excess of $25,000 and (ii) all properties with delinquent special taxes if the delinquency rate exceeds 5%. Notwithstanding the foregoing, CFD No. 92-1 may elect to defer foreclosure proceedings on any parcel of Developed Property which is owned by a delinquent property owner whose property is not, in the aggregate, delinquent in the payment of special taxes in an amount in excess of $25,000, so long as (i) the amount in the Reserve Fund is at least equal to the Reserve Requirement, and (ii) CFD No. 92-1 is not in default in the payment of the principal of or interest on the 2013 Bonds or any Parity Bonds.

Based upon the current level of delinquencies, no foreclosure action is required.

IV FISCAL YEAR 2021-2022 SPECIAL TAX REQUIREMENT

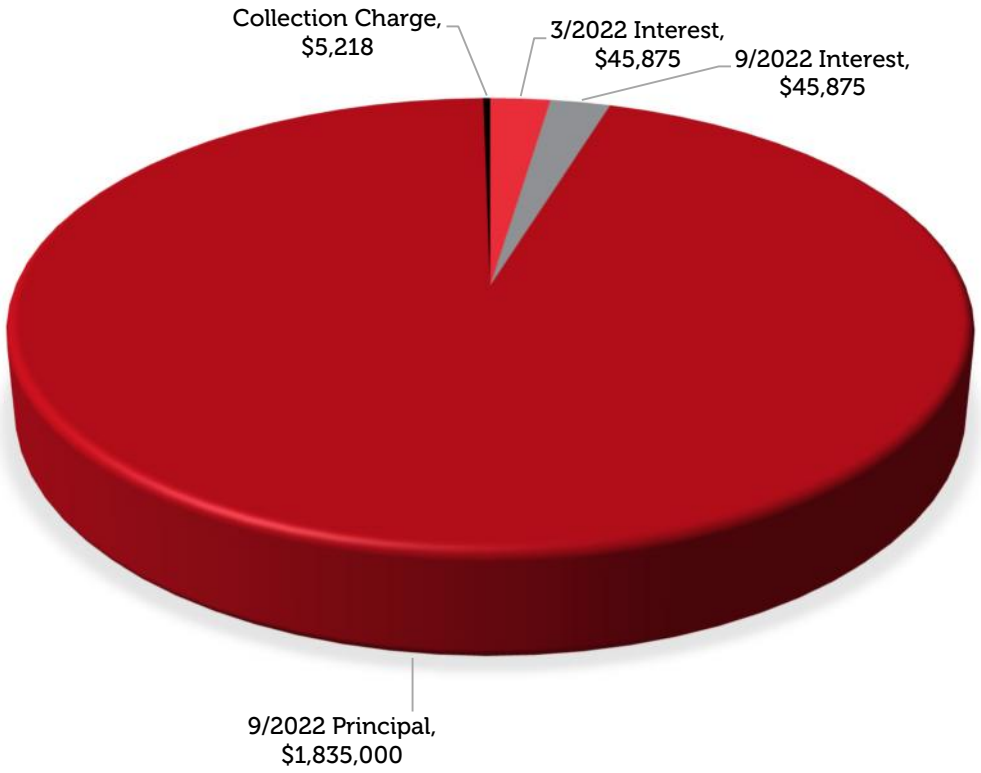
As directed by the School District, the special taxes are levied to achieve 100% debt service coverage on the 2013 Bonds (taking the fiscal year 2020-2021 surplus into account). Therefore, the fiscal year 2021-2022 special tax requirement is equal to $1,734,437 and is calculated as follows:

Table 5: Fiscal Year 2021-2022 Special Tax Requirement

	Subtotal	Total
Fund Balances as of June 30, 2021		**$2,071,119**
Special Tax Fund	$2,071,119	
Interest Account	$0	
Principal Account	$0	
Remaining Fiscal Year 2020-2021 Sources of Funds		**$22,587**
Teeter and Final Apportionment	$22,587	
Remaining Fiscal Year 2020-2021 Obligations		**($1,896,175)**
Series 2013 Bonds		
Interest Due September 1, 2021	($81,175)	
Principal Due September 1, 2021	($1,765,000)	
Administrative Expenses	($50,000)	
Fiscal Year 2020-2021 Surplus/(Draw on Reserve Fund)		**$197,531**
Fiscal Year 2021-2022 Obligations		**($1,931,968)**
Series 2013 Bonds		
Interest Due March 1, 2022	($45,875)	
Interest Due September 1, 2022	($45,875)	
Principal Due September 1, 2022	($1,835,000)	
Collection Charge	($5,218)	
Fiscal Year 2021-2022 Special Tax Requirement		**$1,734,437**

The components of the fiscal year 2021-2022 gross special tax requirement are shown graphically on the following page.

Figure 3: Fiscal Year 2021-2022 Gross Special Tax Requirement



Total Fiscal Year 2021-2022 Gross Special Tax Requirement: $1,931,968

V METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 92-1 may levy is strictly limited by the maximum special taxes set forth in the Amended and Restated Rate and Method of Apportionment. The initial maximum special taxes for each classification of Developed Property, or the "Assigned Special Taxes," are specified in Table I of Section C of the Amended and Restated Rate and Method of Apportionment[1].

B Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section D of the Amended and Restated Rate and Method of Apportionment. Section D apportions the special tax requirement in four steps, which prioritize the order in which Developed Property and Undeveloped Property are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property at up to 100% of the assigned special tax. If the special taxes raised pursuant to the first step are less than the special tax requirement, then the second step is applied. The second step states that the special tax shall be levied against all parcels of Undeveloped Property at up to 100% of the applicable maximum special tax per acre.

The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

Application of the maximum special taxes under the first step generates special tax revenues of $4,780,809 from Residential Property and $119,920 from Commercial Property, which is more than sufficient to meet all obligations for CFD No. 92-1 for fiscal year 2021-2022 outlined in Section IV. Therefore, the fiscal year 2021-2022 actual special tax levied against each parcel of Developed Property is equal to approximately 35.39% of the applicable maximum special tax.

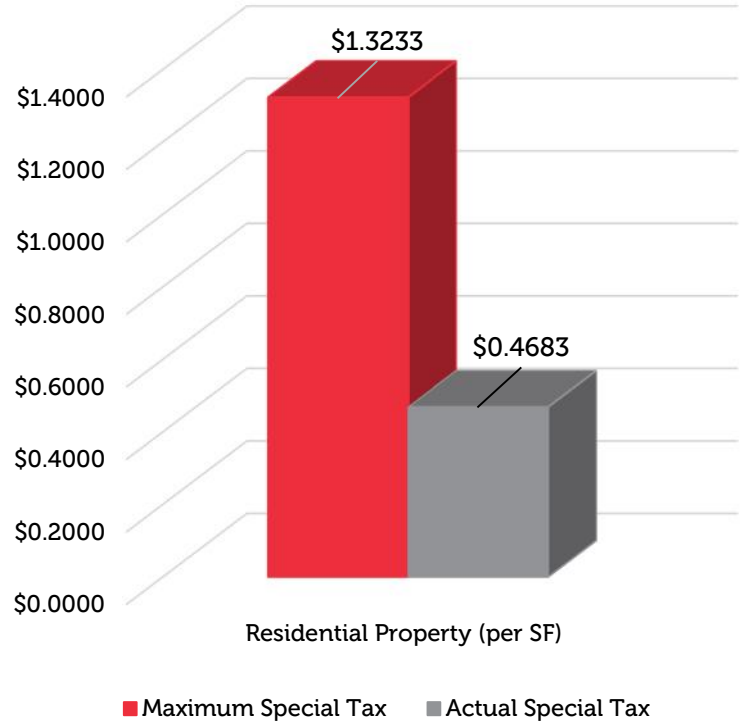
The fiscal year 2021-2022 special taxes are shown for each classification of Developed Property and Undeveloped Property in Table 6 below and graphically on the following pages. The Special Tax Roll which lists the total special tax levy for each parcel is shown in Appendix D.

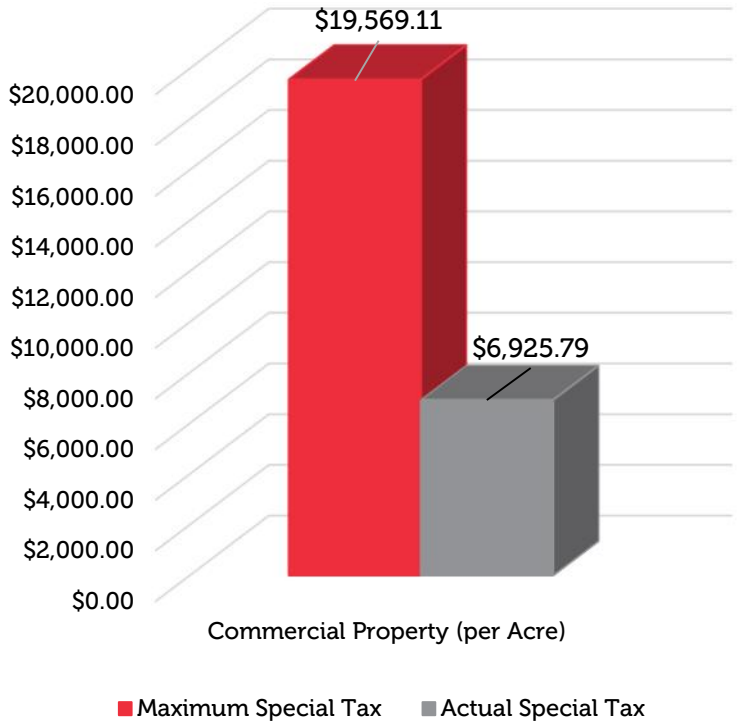
[1] Technically, Section C states that the maximum special tax for a parcel of Developed Property is equal to the greater of the "Backup Special Tax" or Assigned Special Tax. The Backup Special Tax was established for the contingency of a shortfall in revenues resulting from significant changes in development densities. Since the actual density of development is consistent with original projections, the contingency for which the Backup Special Tax was established does not exist and hence, all discussion of maximum tax rates for Developed Property focuses on the Assigned Special Tax.

Table 6: Fiscal Year 2021-2022 Special Taxes

Special Tax Class	Description	FY 2021-2022 Maximum Special Tax	FY 2021-2022 Actual Special Tax	Percent of Maximum
Class 1	Residential Property	$1.3233 per SF	$0.4683 per SF	35.39%
Class 2	Commercial Property	$19,569.11 per SF	$6,925.79 per SF	35.39%
N/A	Undeveloped Property	$24,374.34 per acre	$0.00 per acre	0.00%

Figure 4: Fiscal Year 2021-2022 Special Tax Levy

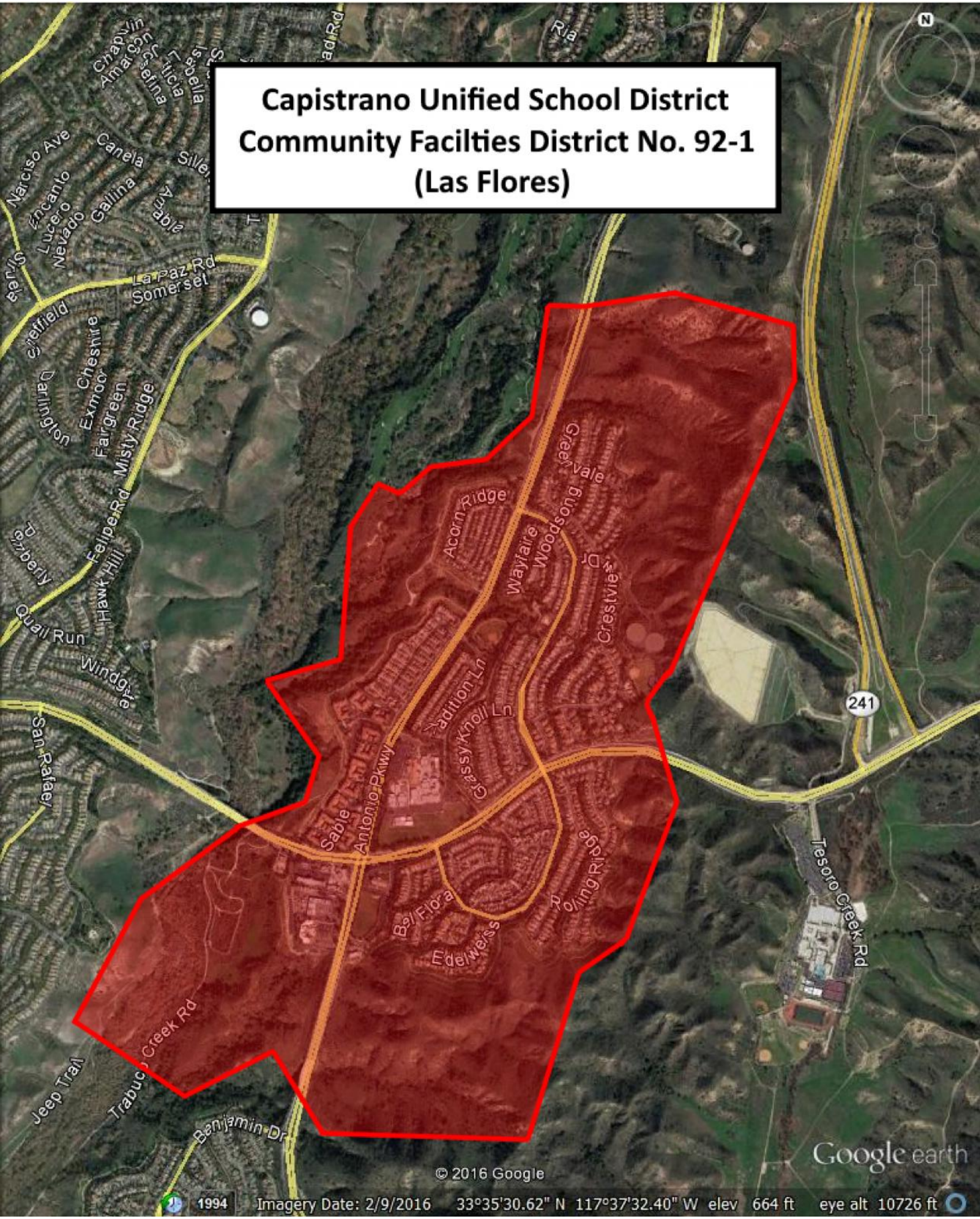




APPENDIX A

Capistrano Unified School District
Community Facilities District No. 92-1
Fiscal Year 2021-2022 Administration Report

BOUNDARY MAP


Capistrano Unified School District
Community Facilties District No. 92-1
(Las Flores)
Narciso Ave
Encanto
Lucero
Nevado
Canela
Gallina
La Paz Rd
Somerset
Cheshire
Exmoor
Fairgreen
Misty Ridge
Felipe Rd
Hawk Hill
Quail Run
Windgate
San Rafael
Jeep Trail
Trabuco Creek Rd
Benjamin Dr
Acorn Ridge
Wayfaire
Woodsong
Crestview
Addition Ln
Glassy Knoll Ln
Sable Antonio Pkwy
Bg Flora
Edelweiss
Rolling Ridge
Tesoro Creek Rd
241
© 2016 Google
Google earth
1994
Imagery Date: 2/9/2016 33°35'30.62" N 117°37'32.40" W elev 664 ft eye alt 10726 ft

APPENDIX B

Capistrano Unified School District
Community Facilities District No. 92-1
Fiscal Year 2021-2022 Administration Report

SUMMARY OF TRANSACTIONS TO FUNDS AND ACCOUNTS, SERIES 2013, FISCAL YEAR 2020-2021

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
FISCAL YEAR 2020-2021 (THROUGH JUNE 30, 2021)

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$2,042,789	$11	$310	$0	$359,610	$0	$1,588,245	$0	$3,990,965
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$1,969,183	$0	$0	$0	$0	$0	$0	$0	$1,969,183
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$75	$0	$0	$0	$19	$0	$85	$0	$179
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$1,969,259	$0	$0	$0	$19	$0	$85	$0	$1,969,363
Uses of Funds									
Interest Payments	$0	($196,250)	$0	$0	$0	$0	$0	$0	($196,250)
Principal Payments	$0	$0	($1,695,000)	$0	$0	$0	$0	$0	($1,695,000)
Public Facilities	$0	$0	$0	$0	$0	$0	($323,767)	$0	($323,767)
Professional Services	$0	$0	$0	$0	($119,860)	$0	$0	$0	($119,860)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	($196,250)	($1,695,000)	$0	($119,860)	$0	($323,767)	$0	($2,334,877)
Transfers	($1,940,929)	$196,239	$1,694,690	$0	$50,000	$0	$0	$0	$0
Ending Balance	$2,071,119	$0	$0	$0	$289,768	$0	$1,264,562	$0	$3,625,450

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
JULY 2020

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$2,042,789	$11	$310	$0	$359,610	$0	$1,588,245	$0	$3,990,965
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$31,294	$0	$0	$0	$0	$0	$0	$0	$31,294
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$10	$0	$0	$0	$2	$0	$9	$0	$20
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$31,304	$0	$0	$0	$2	$0	$9	$0	$31,314
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	($72,528)	$0	$0	$0	($72,528)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	($72,528)	$0	$0	$0	($72,528)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$2,074,092	$11	$310	$0	$287,084	$0	$1,588,253	$0	$3,949,751

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
AUGUST 2020

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$2,074,092	$11	$310	$0	$287,084	$0	$1,588,253	$0	$3,949,751
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$0	$0	$0	$0	$0	$0	$0	$0	$0
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$11	$0	$0	$0	$2	$0	$8	$0	$20
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$11	$0	$0	$0	$2	$0	$8	$0	$20
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	($191,279)	$0	($191,279)
Professional Services	$0	$0	$0	$0	($15)	$0	$0	$0	($15)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	($15)	$0	($191,279)	$0	($191,294)
Transfers	($1,809,754)	$115,064	$1,694,690	$0	$0	$0	$0	$0	$0
Ending Balance	$264,349	$115,075	$1,695,000	$0	$287,070	$0	$1,396,982	$0	$3,758,477

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
SEPTEMBER 2020

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$264,349	$115,075	$1,695,000	$0	$287,070	$0	$1,396,982	$0	$3,758,477
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$0	$0	$0	$0	$0	$0	$0	$0	$0
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$10	$0	$0	$0	$1	$0	$8	$0	$20
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$10	$0	$0	$0	$1	$0	$8	$0	$20
Uses of Funds									
Interest Payments	$0	($115,075)	$0	$0	$0	$0	$0	$0	($115,075)
Principal Payments	$0	$0	($1,695,000)	$0	$0	$0	$0	$0	($1,695,000)
Public Facilities	$0	$0	$0	$0	$0	$0	($52,492)	$0	($52,492)
Professional Services	$0	$0	$0	$0	($3,265)	$0	$0	$0	($3,265)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	($115,075)	($1,695,000)	$0	($3,265)	$0	($52,492)	$0	($1,865,832)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$264,360	$0	$0	$0	$283,807	$0	$1,344,498	$0	$1,892,665

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
OCTOBER 2020

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$264,360	$0	$0	$0	$283,807	$0	$1,344,498	$0	$1,892,665
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$0	$0	$0	$0	$0	$0	$0	$0	$0
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$1	$0	$0	$0	$1	$0	$7	$0	$9
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$1	$0	$0	$0	$1	$0	$7	$0	$9
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	($2,758)	$0	$0	$0	($2,758)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	($2,758)	$0	$0	$0	($2,758)
Transfers	($50,000)	$0	$0	$0	$50,000	$0	$0	$0	$0
Ending Balance	$214,361	$0	$0	$0	$331,050	$0	$1,344,505	$0	$1,889,917

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
NOVEMBER 2020

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$214,361	$0	$0	$0	$331,050	$0	$1,344,505	$0	$1,889,917
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$243,524	$0	$0	$0	$0	$0	$0	$0	$243,524
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$1	$0	$0	$0	$1	$0	$7	$0	$10
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$243,526	$0	$0	$0	$1	$0	$7	$0	$243,534
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	($756)	$0	$0	$0	($756)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	($756)	$0	$0	$0	($756)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$457,887	$0	$0	$0	$330,295	$0	$1,344,512	$0	$2,132,694

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
DECEMBER 2020

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$457,887	$0	$0	$0	$330,295	$0	$1,344,512	$0	$2,132,694
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$766,802	$0	$0	$0	$0	$0	$0	$0	$766,802
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$2	$0	$0	$0	$2	$0	$8	$0	$12
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$766,804	$0	$0	$0	$2	$0	$8	$0	$766,814
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	($41,513)	$0	($41,513)
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	$0	$0	($41,513)	$0	($41,513)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$1,224,690	$0	$0	$0	$330,297	$0	$1,303,007	$0	$2,857,995

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
JANUARY 2021

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$1,224,690	$0	$0	$0	$330,297	$0	$1,303,007	$0	$2,857,995
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$19,880	$0	$0	$0	$0	$0	$0	$0	$19,880
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$3	$0	$0	$0	$2	$0	$7	$0	$12
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$19,883	$0	$0	$0	$2	$0	$7	$0	$19,892
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	($2,555)	$0	$0	$0	($2,555)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	($2,555)	$0	$0	$0	($2,555)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$1,244,574	$0	$0	$0	$327,744	$0	$1,303,013	$0	$2,875,331

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
FEBRUARY 2021

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$1,244,574	$0	$0	$0	$327,744	$0	$1,303,013	$0	$2,875,331
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$0	$0	$0	$0	$0	$0	$0	$0	$0
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$6	$0	$0	$0	$2	$0	$7	$0	$15
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$6	$0	$0	$0	$2	$0	$7	$0	$15
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	($35,476)	$0	$0	$0	($35,476)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	($35,476)	$0	$0	$0	($35,476)
Transfers	($81,175)	$81,175	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$1,163,405	$81,175	$0	$0	$292,270	$0	$1,303,020	$0	$2,839,870

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
MARCH 2021

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$1,163,405	$81,175	$0	$0	$292,270	$0	$1,303,020	$0	$2,839,870
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$129,246	$0	$0	$0	$0	$0	$0	$0	$129,246
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$6	$0	$0	$0	$1	$0	$6	$0	$13
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$129,252	$0	$0	$0	$1	$0	$6	$0	$129,259
Uses of Funds									
Interest Payments	$0	($81,175)	$0	$0	$0	$0	$0	$0	($81,175)
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	($38,483)	$0	($38,483)
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	($81,175)	$0	$0	$0	$0	($38,483)	$0	($119,658)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$1,292,656	$0	$0	$0	$292,271	$0	$1,264,543	$0	$2,849,471

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
APRIL 2021

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$1,292,656	$0	$0	$0	$292,271	$0	$1,264,543	$0	$2,849,471
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$748,195	$0	$0	$0	$0	$0	$0	$0	$748,195
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$6	$0	$0	$0	$1	$0	$6	$0	$14
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$748,201	$0	$0	$0	$1	$0	$6	$0	$748,209
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	($2,507)	$0	$0	$0	($2,507)
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	($2,507)	$0	$0	$0	($2,507)
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$2,040,857	$0	$0	$0	$289,766	$0	$1,264,550	$0	$3,595,173

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
MAY 2021

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$2,040,857	$0	$0	$0	$289,766	$0	$1,264,550	$0	$3,595,173
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$29,542	$0	$0	$0	$0	$0	$0	$0	$29,542
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$7	$0	$0	$0	$1	$0	$6	$0	$15
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$29,550	$0	$0	$0	$1	$0	$6	$0	$29,557
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$2,070,407	$0	$0	$0	$289,767	$0	$1,264,556	$0	$3,624,731

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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COMMUNITY FACILITIES DISTRICT NO. 92-1
OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
SERIES 2013 SPECIAL TAX BONDS
JUNE 2021

Fund / Account	Special Tax Fund	Interest Account	Principal Account	Reserve Fund [1]	Admin Expense Fund	Rebate Fund	Surplus School Facilities Fund	Cost of Issuance Fund	Total
Beginning Balance	$2,070,407	$0	$0	$0	$289,767	$0	$1,264,556	$0	$3,624,731
Sources of Funds									
Bond Proceeds	$0	$0	$0	$0	$0	$0	$0	$0	$0
Special Tax Receipts	$701	$0	$0	$0	$0	$0	$0	$0	$701
Investment Agreement Earnings	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Investment Earnings	$10	$0	$0	$0	$1	$0	$6	$0	$18
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Sources	$712	$0	$0	$0	$1	$0	$6	$0	$720
Uses of Funds									
Interest Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Payments	$0	$0	$0	$0	$0	$0	$0	$0	$0
Public Facilities	$0	$0	$0	$0	$0	$0	$0	$0	$0
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Uses	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfers	$0	$0	$0	$0	$0	$0	$0	$0	$0
Ending Balance	$2,071,119	$0	$0	$0	$289,768	$0	$1,264,562	$0	$3,625,450

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by BAM equal to the initial Reserve Requirement in the amount of $1,443,000.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

APPENDIX C

Capistrano Unified School District
Community Facilities District No. 92-1
Fiscal Year 2021-2022 Administration Report

AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT

APPENDIX B

COMMUNITY FACILITIES DISTRICT NO. 92-1 OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT (LAS FLORES)

AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT

Prospective purchasers of the Bonds should note that, notwithstanding the provisions of the Amended and Restated Rate and Method of Apportionment set forth below, property within Community Facilities District No. 95-1 of the Capistrano Unified School District ("CFD No. 95-1") is no longer subject to the levy of the Special Tax and Special Taxes will not be levied on such property to pay the principal of, and interest on, the Bonds.

A Special Tax (the "Special Tax") shall be levied and collected in Community Facilities District No. 92-1 of the Capistrano Unified School District ("Las Flores") ("CFD No. 92-1") each Fiscal Year, in an amount determined by the Board of Trustees of the Capistrano Unified School District or its designee through the application of the procedures described below. All of the real property in CFD No. 92-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

Section 1. DEFINITIONS

This Rate and Method of Apportionment employs terms defined below and in the rate and method of apportionment for CFD No. 95-1, hereinafter defined. When the phrase "CFD No. 92-1" or "CFD No. 95-1" precedes any such term, the term shall pertain in such context to the identified CFD. The terms used herein shall have the following meanings:

"**Act**" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

"**Additional Bonds**" means the additional bonds or indebtedness of CFD No. 92-1 (i.e., exclusive of the 1993 Bonds) up to an amount equal to $21,485,000 pursuant to the current authorization, or in such greater amount as may be subsequently authorized by the qualified electors of CFD No. 92-1.

"**Administrative Expenses**" shall mean any incidental expenses, as defined in the Act, of the School District to carry out the administration of CFD No. 92-1, including, but not limited to, the following: the reasonable fees and expenses of any fiscal agent, including any fees or expenses of its counsel, employed by the School District in connection with any bonds of CFD No. 92-1; the reasonable expenses of the School District associated

with the levy and collection of the Special Tax and the issuance of any bonds of CFD No. 92-1, including, but not limited to, the fees and expenses of its counsel, an allocable share of the salaries of School District staff directly related thereto, a proportionate amount of School District general administrative overhead related thereto, and all costs incurred in connection with the formation of CFD No. 95-1; and all other costs and expenses of the School District or any consultant incurred in connection with the administration of CFD No. 92-1.

"**Assessor's Parcel**" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"**Assessor's Parcel Map**" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"**Assigned Special Tax**" means the Special Tax for each Land Use Class of Developed Property determined by reference to Table I of Section C.1.a below.

"**Backup Special Tax**" means the Special Tax applicable to each Assessor's Parcel of Developed Property as determined in accordance with Section C.1.b below.

"**Board**" means the Board of Trustees of the Capistrano Unified School District acting as the legislative body of CFD No. 92-1.

"**CFD No. 95-1**" means Community Facilities District No. 95-1 of the Capistrano Unified School District.

"**Commercial Developed Property**" shall mean all Developed Property not classified as Residential Developed Property.

"**Condominium**" means a unit meeting the statutory definition of a condominium contained in California Civil Code, Section 1351.

"**County**" means the County of Orange, California.

"**Developed Property**" means for any Fiscal Year all Taxable Property for which a building permit was issued as of March 1 of the prior Fiscal Year.

"**District Bonds**" means collectively the 1993 Bonds and the Additional Bonds, if any.

"**Final Commercial Subdivision**" means a subdivision of property subject to non-residential development by a condominium plan or through the recordation of a final map, parcel map or lot line adjustment, resulting in that property's final configuration and which permits the issuance of building permits.

"Final Residential Subdivision" means a subdivision of property subject to residential development by a condominium plan or through the recordation of a final map, parcel map or lot line adjustment, resulting in that property's final configuration and which permits the issuance of building permits.

"Fiscal Year" means the period starting on each July 1 and ending on the following June 30.

"Gross Acreage" means all acreage shown on the boundary map attached hereto, excluding Undeveloped Property and excluding up to 36.2 acres of Public Property.

"Home Owner Association Property" means any property within the boundaries of CFD No. 92-1 owned by, accepted for dedication by or irrevocably offered for dedication to a home owner association as of March 1 of the prior Fiscal Year.

"Intermediate Subdivision" means a subdivision of property through the recordation of a final map, parcel map or lot line adjustment, for finance or conveyance purposes but which does not permit the issuance of building permits.

"Land Use Class" means any of the classes listed in Table I below.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C hereof, that can be levied in CFD No. 92-1 in any Fiscal Year on Undeveloped Property and each Land Use Class of Developed Property, as applicable.

"Net Acreage" means that acreage shown on the Assessor's Parcel Map for each Assessor's Parcel, exclusive of property exempt from the Special Tax pursuant to the Act or Section E below. In the event that the Assessor's Parcel Map shows no acreage, the Net Acreage for any Assessor's Parcel shall be that shown on the applicable condominium plan, final map or parcel map. For Condominiums, Net Acreage shall be determined by allocating the acreage of the underlying lot on which the Condominiums are or are to be constructed equally to each unit.

"1993 Bonds" means the Series 1993 Special Tax Bonds issued by CFD No. 92-1.

"Proportionately" or "Proportioned" shall mean for Developed Property that the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Developed Properties. Proportionately or Proportioned shall mean for Undeveloped Property that the ratio of the actual Special Tax levy to the Maximum Special Tax for Undeveloped Property is equal for all Undeveloped Properties.

"Public Property" means any property within the boundaries of CFD No. 92-1, exclusive of Public Property classified as Undevelopable Property, owned by, irrevocably offered for dedication to, or for which an easement for purposes of public right-of-way has been

granted to the federal government, the State of California, the County of Orange, any local government or other public agency as of March 1 of the prior Fiscal Year.

"**Religious Property**" means any parcel or portion thereof within the boundaries of CFD No. 92-1 that is used exclusively for a place of worship, as such use shall be determined by the School District.

"**Residential Developed Property**" shall mean all Developed Property, but not limited to, apartments, for which the building permit was issued for purposes of constructing a residential dwelling unit(s).

"**School District**" means the Capistrano Unified School District.

"**Special Tax**" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property and Undeveloped Property to fund the Special Tax Requirement.

"**Special Tax Requirement**" means that amount required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) debt service and other periodic costs on the bonds or other indebtedness of CFD No. 92-1, (3) any amount required to replenish any reserve find established in connection with bonds issued by or for CFD No. 92-1, (4) the costs of remarketing, credit enhancement and liquidity facility fees (including such fees for instruments that serve as the basis of a reserve fund in lieu of cash related to any such indebtedness), (5) an amount equal to the estimated delinquencies expected in payment of the Special Tax, as determined by the School District or its designee, and (6) the cost of acquisition, construction and/or rehabilitation of authorized facilities of CFD No. 92-1 (not to exceed a total of $2,000,000 for purposes of rehabilitation).

"**Taxable Property**" means all of the Assessor's Parcels located within the boundaries of CFD No. 92-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"**Undevelopable Property**" means all property designated by cross-hatching on the most current boundary map for CFD No. 92-1 on file with the School District, unless and until, if ever, property heretofore designated by cross-hatching is identified on an approved tentative map, Final Commercial Subdivision, or Final Residential Subdivision as intended to be developed (i.e., fails to meet the exemption criteria set forth in Section E) or property heretofore not designated by cross-hatching is identified on an approved tentative map, Final Commercial Subdivision, or Final Residential Subdivision as intended to be undevelopable (i.e., meets the exemption criteria set forth in Section E) in which event Undevelopable Property shall mean property designated as such on the revised boundary map on file with the School District on which the preceding changes will be reflected. Notwithstanding the above, the amount of Undevelopable Property exempt from the Special Tax shall not be increased to exceed the limitations set forth in Section E. If the

amount of Undevelopable Property is greater than the limitations set forth in Section E, then the amount in excess shall be allocated its share of Gross Acreage pursuant to methodology in Section C and shall be subject to the Special Tax pursuant to Section D. Undevelopable Property shall be allocated to the categories set forth in Section E on a first in time basis.

"Undeveloped Property" means all Taxable Property not classified as Developed Property.

Section 2. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, all property shall be classified as Taxable Property or tax-exempt property, and all Taxable Property shall be classified as Developed Property or Undeveloped Property and shall be subject to the Special Tax in accordance with the Rate and Method of Apportionment described in Sections C and D below. All tax-exempt property shall be classified as Undevelopable Property, Public Property, Religious Property or Home Owner Association Property.

For purposes of determining the applicable Assigned Special Tax for each Assessor's Parcel of Developed Property, all Developed Property shall be assigned to one of the Land Use Classes designated in Table I below. Residential Developed Property shall be assigned to Land Use Class 1. Commercial Developed Property shall be assigned to Land Use Class 2.

The square footage of a structure assigned to Land Use Class 1 shall be based on the square footage of the improvements to be constructed on the Assessor's Parcel as set forth on the most recent building permit issued for such parcel. The square footage of a structure assigned to Land Use Class 1 shall be exclusive of garages or other areas which are not used as assessable (i.e., habitable) space.

Section 3. MAXIMUM SPECIAL TAX RATES

1. Developed Property

The Maximum Special Tax for any Fiscal Year for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the applicable Assigned Special Tax, or (ii) the amount derived by application of the Backup Special Tax.

a. Assigned Special Taxes

The Assigned Special Taxes for Developed Property are shown in the table below.

TABLE I

1993-94 Assigned Special Taxes for Developed Property in CFD No. 92-1

Land Use Class	Description	Assigned Special Tax
1	Residential	$0.76 per building square foot
2	Commercial	$11,240 per acre

b. Backup Special Tax

The Fiscal Year 1993-94 Backup Special Tax is equal to $12,835 per Gross Acre. Upon the creation of a Final Commercial Subdivision, Gross Acreage shall be allocated to each Assessor's Parcel of Taxable Property in such subdivision for which the issuance of a building permit is permitted in proportion to the ratio of the Net Acreage of such Assessor's Parcel to the sum of the Net Acreage of all Assessor's Parcels of Taxable Property in such subdivision for which the issuance of a building permit is permitted. In the case of Final Commercial Subdivision which creates Condominiums, the Gross Acreage shall be allocated among the units specified in the condominium plan based on building square footage.

Upon creation of a Final Residential Subdivision, Gross Acreage shall be allocated equally to each Assessor's Parcel of Taxable Property in such subdivision for which the issuance of a building permit for purposes of construction of a residential unit or units is permitted. In the case of a Final Residential Subdivision which creates Condominiums, the Gross Acreage shall be allocated equally among the units specified in the condominium plan.

In the event that a Final Residential Subdivision includes both single family detached units and Condominium units Gross Acreage shall first be

allocated between the single family detached units and the Condominium units based on the percentage of total Net Acreage for such subdivision attributable to single family detached units and Condominium units. The resulting Gross Acreage in such subdivision for single family detached units shall then be allocated equally to each such unit. The resulting Gross Acreage for Condominium units shall also be allocated equally to each such unit.

If, however, after property has been subdivided resulting in a Final Commercial Subdivision or a Final Residential Subdivision, a subsequent subdivision of all or a portion of such property occurs, resulting in a new or revised Final Commercial Subdivision or a new or revised Final Residential Subdivision, the Gross Acreage previously allocated to the Assessor's Parcels which correspond to lots or units for which disclosure pursuant to Section 53341.5 of the Act has been furnished to a prospective occupant or lessee, if any, prior to recordation of the new or revised subdivision shall not change. The remaining Gross Acreage in such subdivision shall be allocated to each other Assessor's Parcel of Taxable Property in the new or revised subdivision in the manner described in the preceding paragraph.

On each July 1, commencing July 1, 1994, the Assigned Special Tax for each Land Use Class and the Backup Special Tax shall be increased by two percent (2.00%) of the amount in effect in the previous Fiscal Year.

2. Undeveloped Property

The 1993-94 Maximum Special Tax for Undeveloped Property shall be $14,000 per Gross Acre. Undeveloped Property shall be taxed per Gross Acre prior to the existence of a Final Commercial Subdivision, Final Residential Subdivision or Intermediate Subdivision.

Upon the creation of a Final Commercial Subdivision, Gross Acreage shall be allocated to each Assessor's Parcel of Taxable Property in such subdivision for which the issuance of a building permit is permitted in proportion to the ratio of the Net Acreage of such Assessor's Parcel to the sum of the Net Acreage of all Assessor's Parcels in such subdivision for which the issuance of a building permit is permitted. In the case of a Final Commercial Subdivision which creates Condominiums, the Gross Acreage shall be allocated among the units specified in the condominium plan based on building square footage.

Upon the creation of a Final Residential Subdivision, Gross Acreage shall be allocated equally to each Assessor's Parcel of Taxable Property in such subdivision for which the issuance of a building permit for purposes of construction of a

residential unit or units is permitted. In the case of a Final Residential Subdivision which creates Condominiums, the Gross Acreage shall be allocated equally among the units specified in the condominium plan.

Upon the creation of an Intermediate Subdivision, Gross Acreage shall be allocated to each Assessor's Parcel of Taxable Property in such subdivision in proportion to the ratio of the Net Acreage of such Assessor's Parcel to the sum of the Net Acreages of all Assessor's Parcels of Taxable Property in such subdivision.

If, however, after property has been subdivided resulting in a Final Commercial Subdivision or a Final Residential Subdivision, a subsequent subdivision of all or a portion of such property occurs, resulting in a new or revised Final Commercial Subdivision or a new or revised Final Residential Subdivision, the Gross Acreage previously allocated to the Assessor's Parcels which correspond to lots or units for which disclosure pursuant to Section 53341.5 of the Act has been furnished to a prospective purchaser or lessee, if any, prior to recordation of the new or revised subdivision shall not change. The remaining Gross Acreage shall be allocated to each other Assessor's Parcel of Taxable Property in the new or revised subdivision in the manner described in the preceding paragraph.

On each July 1, commencing July 1, 1994, the Maximum Special Tax for Undeveloped Property shall be increased by two percent (2.00%) of the amount in effect in the previous Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

The CFD No. 92-1 Special Tax and the CFD No. 95-1 Special Tax shall be levied in the order set forth below (i.e., first the steps listed under Section D.1 shall be applied, then the steps under Section D.2, and so on). In Section D.1 only special taxes in CFD No. 92-1 are levied. In Section D.2, special taxes are levied in CFD No. 92-1 and CFD No. 95-1 in the order listed. In Section D.3 only special taxes in CFD No. 92-1 are levied. References to CFD No. 95-1 Special Taxes are made to indicate the order in which CFD No. 92-1 Special Taxes and CFD No. 95-1 Special Taxes are to be levied, not to indicate that CFD No. 95-1 Special Taxes in addition to those levied under the rate and method of apportionment for CFD No. 95-1 will be collected.

1. 1993 Bonds (CFD No. 92-1 Special Tax)

Commencing with Fiscal Year 1993-94, and for each following Fiscal Year, the Board or its designee shall determine items one through five of the Special Tax Requirement relative to the 1993 Bonds, and any Additional Bonds sold to the initial purchaser thereof after a petition has been submitted to the Board pursuant to Section F of the rate and method of apportionment for CFD No. 95-1, for the applicable Fiscal Year. If no petition has been submitted pursuant to Section F of such rate and method of apportionment, then CFD

No. 92-1 Special Taxes and CFD No. 95-1 Special Taxes for Additional Bonds shall be levied pursuant to Section D.2 hereof. The Board shall levy the Special Tax in each Fiscal Year, as provided below, until the aggregate amount of the levy equals items one through five of the Special Tax Requirement relative to the 1993 Bonds, and certain Additional Bonds if applicable:

First: The CFD No. 92-1 Special Tax shall be levied Proportionately on each Assessor's Parcel of CFD No. 92-1 Developed Property up to 100% of the applicable CFD 92-1 Assigned Special Tax;

Second: If additional monies are needed after the first step has been completed, the CFD No. 92-1 Special Tax shall be levied Proportionately on each Assessor's Parcel of CFD No. 92-1 Undeveloped Property, up to 100% of the applicable CFD No. 92-1 Maximum Special Tax;

Third: If additional monies are needed after the second step has been completed, then the levy of the CFD No. 92-1 Special Tax on each such Assessor's Parcel of CFD No. 92-1 Developed Property, whose Maximum Special Tax is determined through the application of the CFD No. 92-1 Backup Special Tax, shall be increased in equal percentages from the CFD No. 92-1 Assigned Special Tax up to the CFD No. 92-1 Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed after the first three steps have been completed, then the CFD No. 92-1 Special Tax shall be levied on all Public Property, Homeowner Association Property, Religious Property and Undevelopable Property in CFD No. 92-1 which is not exempt pursuant to Section E below at up to 100% of the CFD No. 92-1 Maximum Special Tax rate for Undeveloped Property.

2. Additional Bonds (CFD No. 92-1 and CFD No. 95-1 Special Tax)

Commencing with Fiscal Year 1993-94, and for each following Fiscal Year, the Board or its designee shall determine items one through five of the Special Tax Requirement relative to the Additional Bonds for the applicable Fiscal Year. The Board shall levy the CFD No. 92-1 Special Tax and CFD No. 95-1 Special Tax in each Fiscal Year, as provided below, until the aggregate amount of the levy under Sections D.1 and this D.2 equals items one through five of the Special Tax Requirement relative to the 1993 Bonds and the Additional Bonds:

First: If the CFD No. 92-1 Special Tax levied on CFD No. 92-1 Developed Property pursuant to Section D.1 is less than the applicable CFD No. 92-1 Assigned Special Tax, then the Special Tax on each Assessor's Parcel of CFD No. 92-1 Developed Property shall be increased from the amounts computed pursuant to Section D.1, up to 100% of the applicable CFD No. 92-1 Assigned Special Tax;

Second: If additional monies are needed after the immediately preceding first step has been completed, then the CFD No. 95-1 Special Tax shall be levied Proportionately on each Assessor's Parcel of CFD No. 95-1 Developed Property (which has not been relieved from the CFD No. 95-1 Special Tax) up to 100% of the applicable CFD No. 95-1 Assigned Special Tax;

Third: If additional monies are needed after the immediately preceding second step has been completed and if the CFD No. 92-1 Special Tax levied on Undeveloped Property pursuant to the second step under Section D.1 is less than $3,902 per acre, then the CFD No. 92-1 Special Tax on each Assessor's Parcel of CFD 92-1 Undeveloped Property shall be increased from the amounts computed pursuant to Section D.1, up to $3,902 per acre;

Fourth: If additional monies are needed after the immediately preceding third step has been completed, then the CFD No. 95-1 Special Tax shall be levied Proportionately on each Assessor's Parcel of CFD No. 95-1 Undeveloped Property (which has not been relieved from the CFD No. 95-1 Special Tax), up to $3,902 per acre;

Fifth: If additional monies are needed after the immediately preceding fourth step has been completed, then the CFD No. 92-1 Special Tax for each Assessor's Parcel of CFD No. 92-1 Undeveloped Property and the CFD No. 95-1 Special Tax for each Assessor's Parcel of CFD No. 95-1 Undeveloped Property (which has not been relieved from the CFD No. 95-1 Special Tax) shall be increased, on a pro rata basis among all such Assessor's Parcels, above $3,902 per acre, up to 100% of the applicable CFD No. 92-1 Maximum Special Tax and CFD No. 95-1 Maximum Special Tax, respectively;

Sixth: If additional monies are needed after the immediately preceding fifth step has been completed, then the levy of the CFD No. 92-1 Special Tax on each Assessor's Parcel of CFD No. 92-1 Developed Property whose Maximum Special Tax is determined through the application of the CFD No 92-1 Backup Special Tax, shall be increased in equal percentages from the amounts computed in Section D.1 up to the CFD No. 92-1 Maximum Special Tax for each such Assessor's Parcel.

Seventh: If additional monies are needed after the immediately preceding sixth step has been completed, then the Special Tax on all Public Property, Homeowner Association Property, Religious Property and Undevelopable Property in CFD No. 92-1 which is not exempt pursuant to Section E below shall be increased in equal percentages from the amounts computed in Section D.1 up to the CFD No. 92-1 Maximum Special Tax rate for Undeveloped Property, and the CFD No. 95-1 Special Tax on Public Property, Religious Property, and Property Owner Association Property in CFD No. 95-1 shall be levied up to the CFD No. 95-1 Maximum Special Tax for Undeveloped Property.

Notwithstanding anything herein to the contrary, Section D.2 shall apply to all Additional Bonds unless pursuant to Section F of the rate and method of apportionment for CFD No. 95-1 the Owners of at least two-thirds of the CFD No. 95-1 Taxable Property petition

the Board in writing that the CFD No. 95-1 Special Taxes will not be applied to the payment of any Additional Bonds thereafter sold to initial purchasers thereof. In such event, the Board shall not levy CFD No. 95-1 Special Taxes to pay for items one through five of the Special Tax Requirement relative to any Additional Bonds sold after the date such petition is submitted to the Board, and such bonds shall not be secured by the CFD No. 95-1. In any event, CFD No. 92-1 Special Taxes and CFD No. 95-1 Special Taxes shall be levied pursuant to this Section D.2 for all Additional Bonds sold to an initial purchaser thereof prior to the submittal of such petition.

3. Pay-As-You-Go Facilities (CFD No. 92-1 Special Tax)

Commencing in Fiscal Year 1993-94, and for each following Fiscal Year, the Board or its designee shall determine item six of the Special Tax Requirement for the applicable Fiscal Year. The Board shall levy the Special Tax in each Fiscal Year, as provided below, until the aggregate amount of the levy under Sections D.1, D.2, and this D.3 equals items one through five of the Special Tax Requirement relative to the 1993 Bonds and the Additional Bonds and item six of the Special Tax Requirement:

If the Special Tax levied on CFD No. 92-1 Developed Property pursuant to Sections D.1 and D.2 is less than the applicable CFD No. 92-1 Assigned Special Tax, then the CFD No. 92-1 Special Tax on each Assessor's Parcel of CFD No. 92-1 Developed Property shall be increased from the amounts computed pursuant to Sections D.1 and D.2, up to 100% of the applicable CFD No. 92-1 Assigned Special Tax.

E. EXEMPTIONS

The Board shall not levy a CFD No. 92-1 Special Tax on the following:

Category 1: CFD No. 92-1 Undevelopable Property designated for the following uses:

- 29.6 acres of land to be acquired by the School District
- 8.2 acres of land to be acquired by the Santa Margarita Water District
- 21.3 acres of land to be acquired by a home owner association for two parks
- 638.5 acres of land to be dedicated to the County for purposes of open space
- 35.5 acres of land to be dedicated to or to be encumbered with public right-of-way easements granted to the County for streets

Category 2: CFD No. 92-1 Public Property, up to 36.2 acres, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act. If a property is irrevocably offered for dedication or dedicated to or acquired by a public agency after the lien date for any given Fiscal Year (i.e., the March 1 preceding such Fiscal Year), the CFD No. 92-1 Special Tax for that year shall nonetheless be due and payable.

Category 3: CFD No. 92-1 Religious Property, provided that if a property is acquired by a religious organization after the lien date for any given Fiscal Year (i.e., the March 1 preceding such Fiscal Year), the CFD No. 92-1 Special Tax for that year shall nonetheless be due and payable.

Category 4: CFD No. 92-1 Home Owner Association Property, provided that if (i) a property is dedicated to or acquired by a home owner association after the lien date for any given Fiscal Year (i.e., the March 1 preceding such Fiscal Year), the Special Tax for that year shall nonetheless be due and payable and that if (ii) Home Owner Association Property is located in a final map or parcel map for which the construction of residential units is not permitted, such Home Owner Association Property shall be taxed at the CFD No. 92-1 Maximum Special Tax set forth in Section C.2 above and to the extent set forth in Section D above.

For Category 1, if the number of acres of land dedicated, irrevocably offered for dedication or encumbered with a public right-of-way easement and granted to one of the public agencies or home owner association identified in Category 1 exceeds the amount of land allocated to that public agency or home owner association by more than four and one-half percent (4.50%), then the acres exceeding such number shall be taxed at the rate set forth in Section C.2 above and to the extent set forth in Section D above. In the case of the County, the 4.50% percent test shall be applied separately to land dedicated or irrevocably offered for dedication to the County for open space and for land dedicated to or for which a public right-of-way easement has been granted to the County for streets.

For Category 2, if the number of acres of Public Property exceeds the amount of land specified by more than four and one-half percent (4.50%), then the acres exceeding such number shall be taxed at the CFD No. 92-1 Maximum Special Tax set forth in Section C.2 above and to the extent set forth in the last paragraph of Section D above. The 36.2 acres of Public Property which is exempt from the special tax shall be allocated on a first in time basis.

F. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 92-1 may collect CFD

No. 92-1 Special Taxes at a different time or in a different manner as determined by the Board, if necessary to meet its financial obligations.

G. PREPAYMENT OF SPECIAL TAX

Pursuant to Section 53321 of the Government Code, the CFD No. 92-1 Special Tax obligation may be prepaid and permanently satisfied upon satisfaction of the following conditions:

(i) If, prior to such prepayment, the Board has established a prepayment formula which formula (a) equitably allocates the Special Tax Requirement projected for future years among the parcel prepaying its CFD No. 92-1 Special Tax obligation and the parcels remaining subject to the CFD No. 92-1 Special Tax following such prepayment, (b) does not violate the terms of any resolution of issuance, or any supplement to resolution, executed in connection with any District Bonds issued prior to such prepayment, and (c) does not interfere with the timely retirement of any District Bonds issued prior to such prepayment; and

(ii) if the prepayment amount derived by application of the formula approved as set forth in (i) above shall be paid in full to CFD No. 92-1.

APPENDIX D

Capistrano Unified School District
Community Facilities District No. 92-1
Fiscal Year 2021-2022 Administration Report

SPECIAL TAX ROLL, FISCAL YEAR 2021-2022

Appendix D

CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-041-04	$5,457.52
780-042-01	$1,350.21
780-042-02	$1,227.50
780-042-03	$1,347.40
780-042-04	$1,227.50
780-042-05	$1,227.50
780-042-06	$1,114.17
780-042-07	$1,384.40
780-042-08	$1,227.50
780-042-09	$1,200.34
780-042-10	$1,227.50
780-042-11	$1,200.34
780-042-12	$1,347.40
780-042-13	$1,114.17
780-042-14	$1,347.40
780-042-15	$1,227.50
780-042-16	$1,427.02
780-042-17	$1,227.50
780-042-18	$1,114.17
780-042-19	$1,347.40
780-042-20	$1,114.17
780-042-21	$1,358.64
780-042-22	$1,347.40
780-042-23	$1,212.52
780-042-24	$1,227.50
780-042-25	$1,347.40
780-042-26	$1,518.81
780-042-27	$1,227.50
780-042-28	$1,227.50
780-042-29	$1,227.50
780-042-30	$1,347.40
780-042-31	$1,114.17
780-042-32	$1,114.17
780-042-33	$1,347.40
780-042-34	$1,393.30
780-042-35	$1,210.64
780-042-36	$1,199.40
780-042-37	$1,347.40
780-042-38	$1,227.50
780-042-39	$1,443.88
780-042-40	$1,212.99
780-042-41	$1,227.50
780-042-42	$1,114.17
780-042-43	$1,114.17
780-042-44	$1,114.17
780-042-45	$1,227.50
780-042-46	$1,347.40
780-042-47	$1,114.17

Appendix D

CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-042-48	$1,347.40
780-042-49	$1,320.24
780-042-50	$1,347.40
780-042-51	$1,215.33
780-042-52	$1,347.40
780-042-53	$1,384.87
780-042-54	$1,227.50
780-042-55	$1,347.40
780-042-56	$1,230.31
780-042-57	$1,347.40
780-042-58	$1,211.58
780-042-59	$1,480.87
780-042-60	$1,401.73
780-042-61	$1,464.48
780-042-62	$1,347.40
780-042-63	$1,301.50
780-042-64	$1,391.42
780-042-65	$1,412.97
780-042-66	$1,212.52
780-042-67	$1,227.50
780-042-68	$1,347.40
780-042-69	$1,114.17
780-042-70	$1,227.50
780-043-01	$1,227.50
780-043-02	$1,214.86
780-043-03	$1,347.40
780-043-04	$1,227.50
780-043-05	$1,347.40
780-043-06	$1,227.50
780-043-07	$1,347.40
780-043-08	$1,193.78
780-043-09	$1,227.50
780-043-10	$1,640.11
780-043-11	$1,114.17
780-043-12	$1,193.78
780-043-13	$1,227.50
780-043-14	$1,114.17
780-043-15	$1,347.40
780-043-16	$1,199.40
780-043-17	$1,212.52
780-043-18	$1,184.42
780-043-19	$1,227.50
780-043-20	$1,114.17
780-043-21	$1,114.17
780-043-22	$1,393.30
780-043-23	$1,347.40
780-043-24	$1,227.50
780-043-25	$1,209.71

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-043-26	$1,347.40
780-043-27	$1,227.50
780-043-28	$1,347.40
780-043-29	$1,114.17
780-043-30	$1,227.50
780-043-31	$1,227.50
780-043-32	$1,347.40
780-043-33	$1,114.17
780-043-34	$1,347.40
780-043-35	$1,227.50
780-043-36	$1,114.17
780-043-37	$1,347.40
780-043-38	$1,227.50
780-043-39	$1,347.40
780-043-40	$1,203.15
780-043-41	$1,347.40
780-043-42	$1,114.17
780-043-43	$1,347.40
780-043-44	$1,114.17
780-043-45	$1,439.19
780-043-46	$1,227.50
780-043-47	$1,347.40
780-043-48	$1,347.40
780-043-49	$1,227.50
780-043-50	$1,193.78
780-043-51	$1,419.99
780-043-52	$1,416.71
780-043-53	$1,227.50
780-043-54	$1,347.40
780-043-55	$1,227.50
780-043-56	$1,212.52
780-043-57	$1,535.20
780-043-58	$1,227.50
780-043-59	$1,114.17
780-043-60	$1,227.50
780-043-61	$1,207.37
780-051-01	$749.34
780-051-02	$959.62
780-051-03	$959.62
780-051-04	$843.47
780-051-05	$959.62
780-051-06	$959.62
780-051-07	$843.47
780-051-08	$824.27
780-051-09	$843.47
780-051-10	$959.62
780-051-11	$959.62
780-051-12	$749.34

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-051-13	$959.62
780-051-14	$843.47
780-051-15	$799.92
780-051-16	$959.62
780-051-17	$843.47
780-051-18	$1,170.37
780-051-19	$959.62
780-051-20	$749.34
780-051-21	$959.62
780-051-22	$843.47
780-051-23	$749.34
780-051-24	$959.62
780-051-25	$843.47
780-051-26	$959.62
780-051-27	$843.47
780-051-28	$959.62
780-051-29	$836.91
780-051-30	$959.62
780-051-31	$843.47
780-051-32	$1,010.20
780-051-33	$843.47
780-051-34	$959.62
780-051-35	$843.47
780-051-36	$1,056.56
780-051-37	$836.91
780-051-38	$843.47
780-051-39	$959.62
780-051-40	$843.47
780-051-41	$1,056.56
780-051-42	$959.62
780-051-43	$749.34
780-051-44	$843.47
780-051-45	$959.62
780-051-46	$959.62
780-051-47	$749.34
780-051-48	$980.22
780-051-49	$843.47
780-051-50	$908.57
780-051-51	$843.47
780-051-52	$959.62
780-051-53	$843.47
780-051-54	$959.62
780-051-55	$824.74
780-051-56	$959.62
780-051-57	$748.40
780-051-58	$843.47
780-051-59	$959.62
780-051-60	$749.34

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-051-61	$843.47
780-051-62	$804.13
780-051-63	$959.62
780-051-64	$843.47
780-051-65	$959.62
780-051-66	$843.47
780-051-67	$749.34
780-051-68	$843.47
780-051-69	$959.62
780-051-70	$749.34
780-051-71	$1,101.99
780-051-72	$843.47
780-051-73	$748.40
780-051-74	$959.62
780-051-75	$748.40
780-051-76	$959.62
780-051-77	$843.47
780-051-78	$959.62
780-051-79	$748.40
780-051-80	$843.47
780-051-81	$1,135.24
780-051-82	$843.47
780-051-83	$824.74
780-051-84	$1,148.36
780-051-85	$843.47
780-061-01	$1,209.24
780-061-02	$1,353.96
780-061-03	$1,240.62
780-061-04	$1,475.72
780-061-05	$1,353.96
780-061-06	$1,209.24
780-061-07	$1,240.62
780-061-08	$1,353.96
780-061-10	$1,049.54
780-061-11	$1,117.45
780-061-12	$1,030.34
780-061-13	$1,117.45
780-061-14	$951.19
780-061-15	$1,117.45
780-061-16	$1,030.34
780-062-01	$1,353.96
780-062-02	$1,209.24
780-062-03	$1,353.02
780-062-04	$1,353.96
780-062-05	$1,404.54
780-062-06	$1,353.96
780-062-07	$1,209.24
780-062-08	$1,240.62

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-062-09	$1,209.24
780-062-10	$1,353.96
780-062-11	$1,381.12
780-062-12	$1,209.24
780-062-13	$1,392.83
780-062-14	$1,353.96
780-062-15	$1,209.24
780-062-16	$1,353.96
780-062-17	$1,394.70
780-062-18	$1,240.62
780-062-19	$1,240.62
780-062-20	$1,353.96
780-062-21	$1,240.62
780-062-22	$1,391.89
780-062-23	$1,353.96
780-063-01	$1,475.25
780-063-02	$1,423.27
780-063-03	$1,209.24
780-063-04	$1,353.96
780-063-05	$1,240.62
780-063-06	$1,353.96
780-063-07	$1,209.24
780-064-01	$1,117.45
780-064-02	$951.19
780-064-03	$1,041.58
780-064-04	$1,117.45
780-064-05	$1,117.45
780-064-06	$1,100.59
780-064-07	$1,030.34
780-064-08	$1,117.45
780-064-09	$1,030.34
780-064-10	$951.19
780-064-11	$1,117.45
780-064-12	$951.19
780-064-13	$1,117.45
780-064-14	$1,117.45
780-064-15	$1,030.34
780-064-16	$1,030.34
780-064-17	$1,117.45
780-064-18	$1,117.45
780-064-19	$1,030.34
780-064-20	$951.19
780-064-21	$1,112.29
780-064-22	$1,117.45
780-064-23	$1,030.34
780-071-03	$1,475.72
780-071-04	$1,209.24
780-071-05	$1,353.96

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-071-07	$1,296.35
780-071-08	$1,353.96
780-071-09	$1,240.62
780-071-10	$1,353.96
780-071-11	$1,209.24
780-071-12	$1,240.62
780-071-13	$1,475.72
780-071-14	$1,209.24
780-071-15	$1,353.96
780-071-16	$1,240.62
780-071-18	$951.19
780-071-19	$1,030.34
780-071-20	$1,117.45
780-071-21	$951.19
780-071-22	$1,117.45
780-071-23	$1,030.34
780-071-24	$1,117.45
780-071-25	$1,030.34
780-071-26	$1,117.45
780-071-27	$1,030.34
780-071-28	$1,117.45
780-071-30	$1,030.34
780-071-31	$1,117.45
780-071-32	$1,117.45
780-071-33	$951.19
780-071-34	$1,117.45
780-071-35	$1,030.34
780-071-36	$1,117.45
780-071-37	$1,030.34
780-071-38	$1,117.45
780-071-39	$1,030.34
780-071-40	$1,042.51
780-071-41	$1,252.33
780-071-42	$1,030.34
780-071-43	$1,042.51
780-071-44	$1,117.45
780-071-45	$1,117.45
780-071-46	$1,030.34
780-071-47	$951.19
780-071-48	$951.19
780-071-49	$1,030.34
780-071-50	$1,030.34
780-071-51	$951.19
780-071-52	$1,030.34
780-071-53	$951.19
780-071-54	$1,030.34
780-071-55	$1,030.34
780-091-17	$1,188.63

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-091-18	$1,188.63
780-091-19	$1,270.59
780-091-20	$1,074.36
780-091-21	$1,074.36
780-091-22	$1,188.63
780-091-23	$1,188.63
780-091-24	$1,074.36
780-091-25	$1,075.30
780-091-26	$1,079.04
780-091-27	$1,275.28
780-091-28	$1,074.36
780-091-29	$1,188.63
780-091-30	$1,287.45
780-091-31	$1,188.63
780-091-32	$1,163.34
780-091-33	$1,188.63
780-091-34	$1,074.36
780-091-35	$928.71
780-091-36	$1,188.63
780-091-37	$1,074.36
780-091-38	$1,074.36
780-091-39	$1,287.45
780-091-40	$1,163.34
780-091-41	$1,252.33
780-091-42	$1,188.63
780-091-43	$1,287.45
780-091-44	$1,163.34
780-091-45	$1,074.36
780-091-46	$1,188.63
780-091-47	$1,163.34
780-091-48	$1,287.45
780-091-49	$1,137.58
780-091-50	$1,130.56
780-091-51	$1,282.30
780-091-52	$1,074.36
780-091-53	$928.71
780-091-54	$1,164.28
780-091-55	$1,074.36
780-091-56	$1,188.63
780-091-57	$1,188.63
780-091-58	$1,074.36
780-091-59	$1,188.63
780-091-60	$1,205.96
780-091-61	$1,188.63
780-091-62	$1,074.36
780-091-63	$1,188.63
780-091-64	$1,074.36
780-091-65	$1,074.36

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-092-01	$1,199.87
780-092-02	$1,074.36
780-092-03	$1,188.63
780-092-04	$1,074.36
780-092-05	$1,188.63
780-092-06	$1,188.63
780-092-07	$1,074.36
780-092-08	$1,074.36
780-092-09	$1,188.63
780-092-10	$1,074.36
780-092-11	$1,188.63
780-092-12	$1,074.36
780-092-13	$1,275.28
780-092-14	$1,188.63
780-092-15	$928.71
780-092-16	$1,392.83
780-092-17	$1,074.36
780-092-18	$1,079.04
780-092-19	$1,287.45
780-092-20	$928.71
780-092-21	$1,163.34
780-092-22	$1,188.63
780-092-23	$928.71
780-092-24	$1,074.36
780-092-25	$1,188.63
780-092-26	$1,074.36
780-092-27	$1,188.63
780-101-01	$951.19
780-101-02	$1,117.45
780-101-03	$1,030.34
780-101-04	$951.19
780-101-05	$1,030.34
780-101-06	$951.19
780-101-07	$1,030.34
780-101-08	$1,252.33
780-101-09	$1,030.34
780-101-10	$1,117.45
780-101-11	$951.19
780-101-12	$1,117.45
780-101-13	$1,117.45
780-101-14	$951.19
780-101-15	$1,030.34
780-101-16	$1,117.45
780-101-17	$1,070.61
780-101-18	$1,185.35
780-101-19	$1,030.34
780-101-20	$1,117.45
780-101-21	$1,030.34

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-101-22	$1,117.45
780-101-23	$1,030.34
780-101-24	$1,117.45
780-101-25	$1,030.34
780-101-26	$951.19
780-101-27	$1,030.34
780-101-28	$1,117.45
780-101-29	$951.19
780-101-30	$1,062.65
780-101-31	$1,030.34
780-101-39	$1,209.24
780-101-40	$1,353.96
780-101-41	$1,240.62
780-101-42	$1,353.96
780-101-43	$1,209.24
780-101-44	$1,353.96
780-101-45	$1,354.42
780-101-46	$1,353.96
780-101-47	$1,209.24
780-101-49	$1,240.62
780-101-50	$1,353.96
780-102-02	$1,353.96
780-102-03	$1,299.16
780-102-04	$1,328.20
780-102-05	$1,332.88
780-102-06	$1,353.96
780-102-07	$1,240.62
780-102-08	$1,353.96
780-102-09	$1,814.80
780-102-10	$1,353.96
780-102-11	$1,240.62
780-102-12	$1,353.96
780-102-13	$1,209.24
780-102-14	$1,240.62
780-111-01	$1,912.21
780-111-02	$1,682.26
780-111-03	$1,782.95
780-111-05	$1,678.51
780-111-06	$1,873.81
780-111-07	$1,678.51
780-111-08	$1,653.69
780-111-09	$1,678.51
780-111-10	$1,678.51
780-111-12	$1,781.54
780-111-13	$1,682.26
780-111-14	$1,653.69
780-111-15	$1,631.68
780-111-16	$1,653.69

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-111-17	$1,678.51
780-111-18	$1,678.51
780-111-19	$1,631.68
780-111-20	$1,653.69
780-111-21	$1,631.68
780-111-22	$1,653.69
780-111-23	$1,998.85
780-111-25	$1,653.69
780-111-28	$1,825.57
780-111-29	$1,714.10
780-111-30	$1,850.39
780-111-31	$1,678.51
780-111-32	$1,682.26
780-111-33	$1,678.51
780-111-34	$1,678.51
780-111-35	$1,948.74
780-111-38	$1,631.68
780-121-01	$1,678.51
780-121-02	$1,682.26
780-121-03	$1,678.51
780-121-04	$1,353.96
780-122-01	$1,678.51
780-122-02	$1,678.51
780-122-03	$1,844.77
780-122-04	$1,678.51
780-122-05	$1,653.69
780-122-06	$1,678.51
780-122-07	$1,653.69
780-122-08	$1,682.26
780-122-09	$1,678.51
780-122-10	$1,962.79
780-122-11	$1,631.68
780-122-12	$1,678.51
780-122-13	$1,682.26
780-122-15	$1,353.96
780-122-16	$1,382.99
780-122-17	$1,384.87
780-122-18	$1,353.96
780-122-19	$1,240.62
780-122-20	$1,529.58
780-122-21	$1,209.24
780-122-22	$1,353.96
780-122-23	$1,240.62
780-122-25	$1,353.96
780-122-26	$1,209.24
780-122-27	$1,353.96
780-122-28	$1,397.98
780-122-29	$1,353.96

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-122-30	$1,209.24
780-122-31	$1,353.96
780-122-32	$1,209.24
780-122-33	$1,353.96
780-122-34	$1,240.62
780-122-35	$1,353.96
780-122-36	$1,383.93
780-122-37	$1,353.96
780-122-38	$1,396.57
780-122-39	$1,375.50
780-131-01	$1,425.61
780-131-02	$1,525.37
780-131-03	$1,480.41
780-131-04	$1,668.21
780-131-05	$1,525.37
780-131-06	$1,525.37
780-131-07	$1,480.41
780-131-08	$1,425.61
780-131-09	$1,525.37
780-131-10	$1,480.41
780-131-11	$1,425.61
780-131-12	$1,525.37
780-131-13	$1,525.37
780-131-14	$1,425.61
780-131-15	$1,480.41
780-131-16	$1,525.37
780-131-17	$1,425.61
780-131-18	$1,525.37
780-131-19	$1,480.41
780-131-20	$1,525.37
780-131-21	$1,575.48
780-131-22	$1,525.37
780-131-23	$1,480.41
780-141-01	$1,525.37
780-141-02	$1,480.41
780-141-03	$1,525.37
780-141-04	$1,425.61
780-141-05	$1,583.44
780-141-06	$1,425.61
780-141-07	$1,525.37
780-141-08	$1,480.41
780-141-09	$1,525.37
780-141-10	$1,425.61
780-141-11	$1,525.37
780-141-12	$1,425.61
780-141-13	$1,525.37
780-141-14	$1,554.87
780-141-15	$1,480.41

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-141-16	$1,425.61
780-141-17	$1,480.41
780-141-18	$1,525.37
780-141-19	$1,480.41
780-141-20	$1,425.61
780-141-21	$1,525.37
780-141-22	$1,541.76
780-141-23	$1,480.41
780-141-24	$1,525.37
780-141-25	$1,525.37
780-141-26	$1,480.41
780-141-27	$1,525.37
780-151-01	$843.47
780-151-02	$959.62
780-151-03	$1,158.19
780-151-04	$843.47
780-151-05	$1,158.19
780-151-06	$959.62
780-151-07	$1,158.19
780-151-08	$959.62
780-151-09	$1,158.19
780-151-10	$959.62
780-151-11	$1,073.42
780-151-12	$959.62
780-151-13	$1,158.19
780-151-14	$1,113.23
780-151-15	$843.47
780-151-16	$1,277.62
780-151-17	$1,113.23
780-151-18	$1,158.19
780-151-19	$843.47
780-151-20	$959.62
780-151-21	$843.47
780-151-22	$959.62
780-151-23	$1,158.19
780-151-24	$843.47
780-151-25	$1,115.10
780-151-26	$1,181.61
780-151-27	$1,158.19
780-151-28	$959.62
780-151-29	$843.47
780-151-30	$959.62
780-151-31	$1,158.19
780-151-32	$959.62
780-151-33	$1,158.19
780-151-34	$959.62
780-151-35	$1,158.19
780-151-36	$959.62

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-171-01	$656.61
780-171-02	$847.69
780-171-03	$743.72
780-171-04	$872.51
780-171-05	$847.69
780-171-06	$757.77
780-171-07	$823.80
780-171-08	$844.41
780-171-09	$872.51
780-171-10	$872.51
780-171-11	$847.69
780-171-12	$872.51
780-171-13	$656.61
780-171-14	$847.69
780-171-15	$872.51
780-171-16	$872.51
780-171-17	$676.28
780-171-18	$872.51
780-171-19	$656.61
780-171-20	$847.69
780-171-21	$872.51
780-171-22	$872.51
780-171-23	$847.69
780-171-24	$872.51
780-171-25	$656.61
780-171-26	$872.51
780-171-27	$847.69
780-171-28	$872.51
780-171-29	$847.69
780-171-30	$872.51
780-171-31	$872.51
780-171-32	$872.51
780-171-33	$847.69
780-171-34	$872.51
780-171-35	$847.69
780-171-36	$872.51
780-171-37	$847.69
780-171-38	$872.51
780-171-39	$656.61
780-171-40	$872.51
780-171-41	$872.51
780-171-42	$847.69
780-171-43	$847.69
780-171-44	$872.51
780-171-45	$735.75
780-171-46	$656.61
780-171-47	$847.69
780-171-48	$847.69

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-171-49	$847.69
780-171-50	$847.69
780-171-51	$872.51
780-171-52	$872.51
780-171-53	$656.61
780-181-01	$847.69
780-181-02	$872.51
780-181-03	$656.61
780-181-04	$847.69
780-181-05	$872.51
780-181-06	$872.51
780-181-07	$656.61
780-181-08	$872.51
780-181-09	$847.69
780-181-10	$872.51
780-181-11	$872.51
780-181-12	$847.69
780-181-13	$872.51
780-181-14	$757.77
780-181-15	$872.51
780-181-16	$847.69
780-181-17	$872.51
780-181-18	$913.72
780-181-19	$847.69
780-181-20	$872.51
780-181-21	$872.51
780-181-22	$847.69
780-181-23	$872.51
780-181-24	$656.61
780-181-25	$847.69
780-181-26	$872.51
780-181-27	$847.69
780-181-28	$872.51
780-181-29	$847.69
780-181-30	$872.51
780-181-31	$656.61
780-181-32	$872.51
780-181-33	$847.69
780-181-34	$872.51
780-181-35	$656.61
780-181-36	$847.69
780-181-37	$872.51
780-181-38	$847.69
780-181-39	$872.51
780-181-40	$656.61
780-181-41	$872.51
780-181-42	$872.51
780-181-43	$847.69

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-181-44	$656.61
780-181-45	$872.51
780-181-46	$847.69
780-181-47	$872.51
780-181-48	$847.69
780-181-49	$872.51
780-181-50	$656.61
780-181-51	$872.51
780-192-01	$1,078.11
780-192-02	$1,157.72
780-192-03	$990.53
780-192-04	$1,078.11
780-192-05	$1,157.72
780-192-06	$990.53
780-192-07	$1,078.11
780-192-08	$990.53
780-192-09	$1,078.11
780-192-10	$1,078.11
780-192-11	$1,096.37
780-192-12	$1,078.11
780-192-13	$1,078.11
780-192-14	$1,157.72
780-192-15	$1,152.57
780-192-16	$1,157.72
780-192-17	$1,078.11
780-192-18	$1,157.72
780-192-19	$1,143.67
780-192-20	$990.53
780-192-21	$1,157.72
780-192-22	$1,078.11
780-192-23	$990.53
780-192-24	$1,078.11
780-192-25	$1,157.72
780-192-26	$990.53
780-192-27	$1,157.72
780-192-28	$1,078.11
780-192-29	$990.53
780-192-30	$1,154.44
780-192-31	$1,078.11
780-192-32	$1,078.11
780-192-33	$1,078.11
780-192-34	$1,157.72
780-192-35	$1,078.11
780-192-36	$990.53
780-192-37	$1,157.72
780-192-38	$990.53
780-192-39	$1,157.72
780-192-40	$1,078.11

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-192-41	$1,157.72
780-192-42	$990.53
780-192-43	$1,078.11
780-192-44	$1,157.72
780-192-45	$1,042.98
780-192-46	$1,078.11
780-192-47	$1,157.72
780-192-48	$990.53
780-192-49	$1,145.08
780-192-50	$1,078.11
780-192-51	$1,157.72
780-192-52	$1,120.26
780-192-53	$990.53
780-192-54	$1,157.72
780-192-55	$1,157.72
780-192-56	$990.53
780-192-57	$1,157.72
780-192-58	$990.53
780-192-59	$1,157.72
780-192-60	$1,204.09
780-192-61	$1,078.11
780-192-62	$1,413.90
780-192-63	$990.53
780-192-64	$1,157.72
780-192-65	$1,190.51
780-192-66	$1,078.11
780-192-67	$1,157.72
780-192-68	$1,146.95
780-193-01	$1,560.02
780-193-02	$1,330.54
780-193-03	$1,453.71
780-193-04	$1,433.10
780-193-05	$1,453.71
780-193-06	$1,330.54
780-193-07	$1,560.02
780-193-08	$1,330.54
780-193-09	$1,560.02
780-193-10	$1,453.71
780-193-11	$1,330.54
780-193-12	$1,560.02
780-193-13	$1,453.71
780-193-14	$1,560.02
780-193-15	$1,453.71
780-193-16	$1,560.02
780-193-17	$1,330.54
780-193-18	$1,453.71
780-193-19	$1,330.54
780-193-20	$1,560.02

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-193-21	$1,453.71
780-193-22	$1,560.02
780-193-23	$1,638.23
780-193-24	$1,560.02
780-193-25	$1,549.25
780-193-26	$1,781.08
780-193-27	$1,549.25
780-193-28	$1,560.02
780-193-29	$1,549.25
780-193-30	$1,670.08
780-193-31	$1,401.73
780-193-32	$1,560.02
780-193-33	$1,397.98
780-193-34	$1,560.02
780-193-35	$1,330.54
780-193-36	$1,659.31
780-193-37	$1,560.02
780-193-38	$1,330.54
780-193-39	$1,453.71
780-193-40	$1,753.91
780-193-41	$1,330.54
780-193-42	$1,560.02
780-193-43	$1,453.71
780-193-44	$1,447.62
780-193-45	$1,453.71
780-193-46	$1,560.02
780-193-47	$1,453.71
780-193-48	$1,560.02
780-193-49	$1,453.71
780-193-50	$1,330.54
780-193-51	$1,453.71
780-193-52	$1,694.43
780-193-53	$1,560.02
780-193-54	$1,453.71
780-193-55	$1,560.02
780-193-56	$1,626.06
780-193-57	$1,560.02
780-193-58	$1,330.54
780-193-59	$1,453.71
780-193-60	$1,560.02
780-193-61	$1,330.54
780-193-62	$1,560.02
780-193-63	$1,453.71
780-193-64	$1,453.71
780-193-65	$1,330.54
780-193-66	$1,560.02
780-193-67	$1,453.71
780-193-68	$1,560.02

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-193-69	$1,560.02
780-193-70	$1,429.83
780-193-71	$1,453.71
780-193-72	$1,560.02
780-193-73	$1,453.71
780-193-74	$1,330.54
780-193-75	$1,453.71
780-193-76	$1,330.54
780-193-77	$1,453.71
780-193-78	$1,453.71
780-201-01	$1,091.69
780-201-02	$911.38
780-201-03	$918.40
780-201-04	$1,030.80
780-201-05	$911.38
780-201-06	$1,030.80
780-201-07	$918.40
780-201-08	$1,030.80
780-201-09	$1,005.98
780-201-10	$1,108.55
780-201-11	$918.40
780-201-12	$1,030.80
780-201-13	$918.40
780-201-14	$1,030.80
780-201-15	$991.46
780-201-16	$993.34
780-201-17	$911.38
780-201-18	$918.40
780-201-19	$1,002.24
780-201-20	$1,297.76
780-201-21	$1,030.80
780-201-22	$911.38
780-201-23	$1,030.80
780-201-24	$911.38
780-201-25	$1,108.08
780-201-26	$980.22
780-201-27	$1,097.78
780-201-28	$911.38
780-201-29	$1,030.80
780-201-30	$911.38
780-201-31	$1,030.80
780-201-32	$911.38
780-201-33	$1,030.80
780-201-34	$1,002.24
780-201-35	$1,030.80
780-201-36	$911.38
780-201-37	$911.38
780-201-38	$1,030.80

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-201-39	$911.38
780-201-40	$1,030.80
780-202-01	$918.40
780-202-02	$1,030.80
780-202-03	$911.38
780-202-04	$918.40
780-202-05	$911.38
780-202-06	$1,030.80
780-202-07	$911.38
780-202-08	$918.40
780-202-09	$1,030.80
780-202-10	$911.38
780-202-11	$1,098.71
780-202-12	$918.40
780-202-13	$1,030.80
780-202-14	$911.38
780-202-15	$918.40
780-202-16	$911.38
780-202-17	$911.38
780-202-18	$1,168.49
780-202-19	$918.40
780-202-20	$1,091.69
780-202-21	$998.02
780-202-22	$1,113.23
780-202-23	$911.38
780-202-24	$1,030.80
780-202-25	$911.38
780-202-26	$1,030.80
780-202-27	$911.38
780-202-28	$911.38
780-202-29	$1,030.80
780-202-30	$918.40
780-203-01	$911.38
780-203-02	$1,030.80
780-211-01	$1,078.11
780-211-02	$990.53
780-211-03	$1,157.72
780-211-04	$1,157.72
780-211-05	$1,078.11
780-211-06	$1,157.72
780-211-07	$1,157.72
780-211-08	$1,157.72
780-211-09	$990.53
780-211-10	$1,157.72
780-211-11	$1,157.72
780-211-12	$1,078.11
780-211-13	$1,157.72
780-211-14	$1,157.72

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
780-211-15	$1,194.72
780-211-16	$1,078.11
780-211-17	$1,157.72
780-211-18	$990.53
780-211-19	$1,078.11
780-211-20	$1,157.72
780-211-21	$1,157.72
780-211-22	$1,157.72
780-211-23	$1,078.11
780-211-24	$1,157.72
780-211-25	$1,078.11
780-211-26	$1,157.72
780-211-27	$1,157.72
780-211-28	$1,078.11
780-211-29	$1,233.13
780-211-30	$1,078.11
780-211-31	$1,078.11
780-211-32	$1,157.72
780-211-33	$990.53
780-211-34	$1,078.11
780-211-35	$1,157.72
780-211-36	$1,396.57
780-211-37	$1,078.11
780-211-38	$990.53
780-211-39	$1,157.72
780-211-40	$1,194.72
780-211-41	$1,157.72
780-211-42	$1,157.72
780-211-43	$1,078.11
780-211-44	$1,157.72
780-212-01	$990.53
780-212-02	$1,157.72
780-212-03	$990.53
780-212-04	$1,078.11
780-212-05	$1,157.72
780-212-06	$1,078.11
780-212-07	$1,078.11
780-212-08	$1,078.11
782-631-01	$4,127.77
782-631-02	$5,132.01
782-631-03	$5,665.30
782-631-04	$6,600.28
782-631-05	$15,458.36
787-211-09	$681.90
787-211-11	$796.64
787-211-12	$681.90
787-211-13	$796.64
787-211-14	$648.64

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
787-211-15	$796.64
787-211-16	$681.90
787-211-17	$796.64
787-211-18	$648.64
787-211-21	$681.90
787-211-22	$796.64
787-211-23	$831.29
787-211-24	$681.90
787-211-25	$648.64
787-211-26	$681.90
787-211-27	$681.90
787-211-28	$796.64
787-211-30	$796.64
787-211-31	$681.90
787-211-32	$796.64
787-211-33	$681.90
787-211-34	$796.64
787-211-35	$681.90
787-211-36	$648.64
787-211-37	$796.64
787-211-39	$796.64
787-211-40	$681.90
787-211-41	$648.64
787-211-42	$648.64
787-211-43	$681.90
787-211-44	$796.64
787-211-45	$681.90
787-211-46	$796.64
787-211-47	$648.64
787-211-48	$681.90
787-211-49	$796.64
787-211-50	$681.90
787-211-51	$796.64
787-211-52	$648.64
787-211-53	$796.64
787-261-01	$796.64
787-261-02	$648.64
787-261-03	$796.64
787-261-04	$648.64
787-261-05	$681.90
787-261-06	$796.64
787-261-07	$648.64
787-261-08	$681.90
787-261-09	$796.64
787-261-10	$681.90
787-261-11	$796.64
787-261-12	$681.90
787-261-13	$796.64

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
787-261-14	$648.64
787-261-15	$796.64
787-261-16	$681.90
787-261-17	$648.64
787-261-18	$796.64
787-261-19	$681.90
787-261-20	$681.90
787-261-21	$796.64
787-261-22	$681.90
787-261-23	$681.90
787-261-24	$648.64
787-261-25	$648.64
787-261-26	$681.90
787-261-27	$796.64
787-261-28	$681.90
787-261-29	$648.64
787-261-30	$796.64
787-261-31	$681.90
787-261-32	$796.64
787-261-33	$681.90
787-261-34	$681.90
787-261-35	$796.64
787-261-36	$681.90
787-261-37	$796.64
787-261-38	$681.90
787-261-39	$648.64
787-271-01	$218,401.28
787-281-04	$796.64
787-281-05	$681.90
787-281-06	$681.90
787-281-07	$796.64
787-281-08	$796.64
787-281-09	$648.64
787-281-10	$681.90
787-281-11	$796.64
787-281-12	$648.64
787-281-13	$796.64
787-281-14	$681.90
787-281-15	$796.64
787-281-16	$681.90
787-281-17	$796.64
787-281-18	$681.90
787-281-19	$796.64
787-281-20	$648.64
787-281-21	$796.64
787-281-22	$681.90
787-281-23	$796.64
787-281-24	$648.64

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
787-281-25	$796.64
787-281-26	$648.64
787-281-27	$796.64
787-281-28	$796.64
787-281-29	$681.90
787-281-30	$648.64
787-281-31	$681.90
787-281-32	$796.64
787-281-33	$681.90
787-281-34	$796.64
787-281-35	$648.64
787-281-36	$648.64
787-281-37	$796.64
787-281-38	$796.64
787-281-39	$796.64
787-281-40	$681.90
787-281-41	$681.90
787-281-42	$796.64
787-281-43	$648.64
787-281-44	$681.90
787-281-45	$796.64
787-281-46	$648.64
787-281-47	$681.90
787-281-48	$796.64
787-281-49	$648.64
787-281-50	$681.90
787-281-51	$796.64
787-281-52	$681.90
787-281-53	$648.64
787-281-54	$648.64
787-281-55	$796.64
787-281-56	$796.64
787-281-57	$713.74
787-281-58	$796.64
787-281-59	$681.90
787-281-60	$681.90
787-281-61	$796.64
787-281-62	$681.90
787-281-63	$796.64
787-281-64	$681.90
787-281-65	$796.64
787-281-66	$681.90
787-281-69	$681.90
787-281-70	$796.64
787-281-71	$796.64
787-281-72	$681.90
787-281-73	$681.90
938-805-42	$542.33

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
938-805-43	$801.32
938-805-44	$722.17
938-805-45	$722.17
938-805-46	$801.32
938-805-47	$542.33
938-805-48	$542.33
938-805-49	$508.14
938-805-50	$508.14
938-805-51	$618.67
938-805-52	$801.32
938-805-53	$722.17
938-805-54	$722.17
938-805-55	$801.32
938-805-56	$618.67
938-805-57	$508.14
938-805-58	$542.33
938-805-59	$542.33
938-805-60	$508.14
938-805-61	$801.32
938-805-62	$722.17
938-805-63	$722.17
938-805-64	$801.32
938-805-65	$508.14
938-805-66	$542.33
938-805-67	$542.33
938-805-68	$508.14
938-805-69	$508.14
938-805-70	$618.67
938-805-71	$801.32
938-805-72	$722.17
938-805-73	$722.17
938-805-74	$801.32
938-805-75	$618.67
938-805-76	$508.14
938-805-77	$508.14
938-805-78	$542.33
938-805-79	$542.33
938-805-80	$508.14
938-805-81	$508.14
938-805-82	$618.67
938-805-83	$801.32
938-805-84	$722.17
938-805-85	$722.17
938-805-86	$801.32
938-805-87	$618.67
938-805-88	$508.14
938-805-89	$508.14
938-805-90	$542.33

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
938-805-91	$508.14
938-805-92	$508.14
938-805-93	$801.32
938-805-94	$722.17
938-805-95	$722.17
938-805-96	$801.32
938-805-97	$618.67
938-805-98	$542.33
938-805-99	$508.14
938-806-00	$618.67
938-806-01	$801.32
938-806-02	$722.17
938-806-03	$722.17
938-806-04	$801.32
938-806-05	$618.67
938-806-06	$508.14
938-806-07	$508.14
938-806-08	$542.33
938-806-09	$542.33
938-806-10	$508.14
938-806-11	$508.14
938-806-12	$618.67
938-806-13	$801.32
938-806-14	$722.17
938-806-15	$722.17
938-806-16	$801.32
938-806-17	$618.67
938-806-18	$508.14
938-806-19	$508.14
938-806-20	$542.33
938-806-21	$542.33
938-806-22	$508.14
938-806-23	$508.14
938-806-24	$618.67
938-806-25	$801.32
938-806-26	$722.17
938-806-27	$722.17
938-806-28	$801.32
938-806-29	$618.67
938-806-30	$508.14
938-806-31	$508.14
938-806-32	$542.33
938-806-33	$542.33
938-806-34	$508.14
938-806-35	$618.67
938-806-36	$801.32
938-806-37	$722.17
938-806-38	$722.17

Appendix D

CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
938-806-39	$801.32
938-806-40	$618.67
938-806-41	$508.14
938-806-42	$508.14
938-806-43	$542.33
938-806-44	$542.33
938-806-45	$508.14
938-806-46	$508.14
938-806-47	$618.67
938-806-48	$801.32
938-806-49	$722.17
938-806-50	$722.17
938-806-51	$801.32
938-806-52	$618.67
938-806-53	$508.14
938-806-54	$508.14
938-806-55	$542.33
938-806-56	$542.33
938-806-57	$508.14
938-806-58	$508.14
938-806-59	$618.67
938-806-60	$801.32
938-806-61	$722.17
938-806-62	$722.17
938-806-63	$618.67
938-806-64	$618.67
938-806-65	$508.14
938-806-66	$508.14
938-806-67	$542.33
938-806-68	$542.33
938-806-69	$508.14
938-806-70	$618.67
938-806-71	$801.32
938-806-72	$722.17
938-806-73	$722.17
938-806-74	$508.14
938-806-75	$542.33
938-806-76	$542.33
938-806-77	$508.14
938-806-78	$508.14
938-806-79	$618.67
938-806-80	$801.32
938-806-81	$722.17
938-806-82	$722.17
938-806-83	$801.32
938-806-84	$618.67
938-806-85	$508.14
938-806-86	$508.14

Appendix D

CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
938-806-87	$542.33
938-806-88	$542.33
938-806-89	$508.14
938-806-90	$508.14
938-806-91	$621.01
938-806-92	$801.32
938-806-93	$722.17
938-806-94	$618.67
938-806-95	$801.32
938-806-96	$722.17
938-806-97	$722.17
938-806-98	$508.14
938-806-99	$508.14
938-807-00	$542.33
938-807-01	$722.17
938-807-02	$722.17
938-807-03	$801.32
938-807-04	$508.14
938-807-05	$542.33
938-807-06	$542.33
938-807-07	$508.14
938-807-08	$801.32
938-807-09	$722.17
938-807-10	$722.17
938-807-11	$801.32
938-807-12	$508.14
938-807-13	$542.33
938-807-14	$618.67
938-807-15	$801.32
938-807-16	$722.17
938-807-17	$722.17
938-807-18	$801.32
938-807-19	$508.14
938-807-20	$508.14
938-807-21	$542.33
938-807-22	$542.33
938-807-23	$508.14
938-807-24	$621.01
938-807-25	$801.32
938-807-26	$722.17
938-807-27	$722.17
938-807-28	$801.32
938-807-29	$618.67
938-807-30	$508.14
938-807-31	$542.33
938-837-68	$683.30
938-837-69	$574.65
938-837-70	$683.30

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
938-837-71	$574.65
938-837-72	$530.15
938-837-73	$594.78
938-837-74	$574.65
938-837-75	$683.30
938-837-76	$683.30
938-837-77	$574.65
938-837-78	$574.65
938-837-79	$530.15
938-837-80	$530.15
938-837-81	$574.65
938-837-82	$683.30
938-837-83	$683.30
938-837-84	$574.65
938-837-85	$530.15
938-837-86	$594.78
938-837-87	$574.65
938-837-88	$683.30
938-837-89	$683.30
938-837-90	$574.65
938-837-91	$530.15
938-837-92	$594.78
938-837-93	$574.65
938-837-94	$683.30
938-837-95	$574.65
938-837-96	$574.65
938-837-97	$530.15
938-837-98	$530.15
938-837-99	$574.65
938-838-00	$683.30
938-838-01	$683.30
938-838-02	$574.65
938-838-03	$530.15
938-838-04	$530.15
938-838-05	$574.65
938-838-06	$594.78
938-838-07	$683.30
938-838-08	$574.65
938-838-09	$594.78
938-838-10	$530.15
938-838-11	$574.65
938-838-12	$683.30
938-838-13	$683.30
938-838-14	$574.65
938-838-15	$594.78
938-838-16	$530.15
938-838-17	$574.65
938-838-18	$683.30

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CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
938-838-19	$594.78
938-838-20	$574.65
938-838-21	$574.65
938-838-22	$594.78
938-838-23	$530.15
938-838-24	$574.65
938-838-25	$530.15
938-838-26	$683.30
938-838-27	$683.30
938-838-28	$574.65
938-838-29	$594.78
938-838-30	$530.15
938-838-31	$574.65
938-838-32	$574.65
938-838-33	$530.15
938-838-34	$683.30
938-838-35	$574.65
938-838-36	$594.78
938-838-37	$574.65
938-838-38	$683.30
938-838-39	$683.30
938-838-40	$574.65
938-838-41	$594.78
938-838-42	$530.15
938-838-43	$574.65
938-838-44	$683.30
938-838-45	$683.30
938-838-46	$574.65
938-838-47	$594.78
938-838-48	$530.15
938-838-49	$574.65
938-838-50	$683.30
938-838-51	$683.30
938-838-52	$574.65
938-838-53	$683.30
938-838-54	$530.15
938-838-55	$574.65
938-838-56	$683.30
938-838-57	$683.30
938-838-58	$574.65
938-838-59	$594.78
938-838-60	$530.15
938-838-61	$574.65
938-838-62	$683.30
938-838-63	$683.30
938-838-64	$574.65
938-838-65	$594.78
938-838-66	$530.15

Appendix D

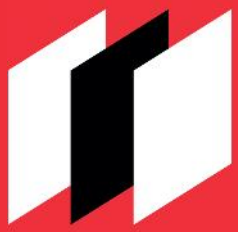
CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
938-838-67	$574.65
938-838-68	$683.30
938-838-69	$683.30
938-838-70	$574.65
938-838-71	$594.78
938-838-72	$530.15
938-838-73	$574.65
938-838-74	$683.30
938-838-75	$683.30
938-838-76	$574.65
938-838-77	$594.78
938-838-78	$530.15
938-838-79	$574.65
938-838-80	$683.30
938-838-81	$574.65
938-838-82	$594.78
938-838-83	$530.15
938-838-84	$574.65
938-838-85	$683.30
938-838-86	$683.30
938-838-87	$574.65
938-838-88	$594.78
938-838-89	$594.78
938-838-90	$574.65
938-838-91	$683.30
938-838-92	$683.30
938-838-93	$574.65
938-838-94	$530.15
938-838-95	$594.78
938-838-96	$574.65
938-838-97	$683.30
938-838-98	$683.30
938-838-99	$683.30
938-839-00	$574.65
938-839-01	$594.78
938-839-02	$683.30
938-839-03	$574.65
938-839-04	$594.78
938-839-05	$530.15
938-839-06	$574.65
938-839-07	$683.30
938-839-08	$574.65
938-839-09	$574.65
938-839-10	$594.78

Appendix D

CFD No. 92-1 of the Capistrano Unified School District

Assessor's Parcel Number	FY 2021-2022 Special Tax
Total FY 2021-2022 Special Tax Levy	$1,734,437.98
Total Number of Parcels Taxed	1,484



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