



MELLO ROOS REPORT

California Debt and Investment Advisory Commission, 915 Capitol Mall,
Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2023-0843
Status: Submitted
10/28/2025

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

Issuance

Issuer Name: Capistrano Unified School District CFD No 90-2

Issue Name: (Talega) (Improvement Area No. 2002-1) Special Tax Refunding Bonds, Series 2023

Project Name: Talega Improvement Area No 2002-1

Actual Sale Date: 7/27/2023

Settlement Date: 8/22/2023

Original Principal Amount: \$24,430,000.00

Date of Filing:

Reserve Fund Minimum Balance: Yes

Reserve Fund Minimum Balance Amount: \$2,443,000.00

Credit Rating from Report of Final Sale

Credit Rating: Rated

Standard & Poor: AA-/AA

Fitch:

Moody's:

Other:

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating: Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:

Credit Rating for This Reporting Period

Credit Rating: Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:



Fund Balance

Principal Amount of Bonds Outstanding:	\$22,475,000.00
Bond Reserve Fund:	\$2,443,000.00
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$2,363,121,300.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$3,308,129.02
Total Amount of Unpaid Special Taxes Annually:	\$9,469.70
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/17/2025
Total Number of Delinquent Parcels:	12
Total Amount of Special Taxes Due on Delinquent Parcels:	\$31,489.47

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD CFD 90-2 IA 2002-1 PY Delinq (as of 2025.10.17).pdf	10/28/2025

Foreclosure

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



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Retired Issues

Indicate Reason for Retirement:

Not Retired

Filing Contact

Filing Contact Name:

Nehal Thumar

Agency/Organization Name:

David Taussig & Associates Inc

Address:

18201 Von Karman Avenue, Suite 220

City:

Irvine

State:

CA

Zip Code:

92612

Telephone:

949-9551500

Fax Number:

E-mail:

nehal@financedta.com

Comments

Issuer [1] No Cash Reserve. The District has purchased a reserve insurance policy equal to the Reserve
Comments: Requirement.