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# FISCAL YEAR 2023-2024 ADMINISTRATION REPORT

## CAPISTRANO UNIFIED SCHOOL DISTRICT

## IMPROVEMENT AREA NO. 2002-1 OF COMMUNITY FACILITIES DISTRICT NO. 90-2

August 4, 2023

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# CAPISTRANO UNIFIED SCHOOL DISTRICT

# FISCAL YEAR 2023-2024 ADMINISTRATION REPORT

Improvement Area No. 2002-1 of Community Facilities District No. 90-2

**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 Improvement Area No. 2002-1 of Community Facilities District No. 90-2 ("IA No. 2002-1 of CFD No. 90-2") of the Capistrano Unified School District (the "School District") resulting from the sale of the $49,675,000 Series 2003 Special Tax Bonds (the "2003 Bonds") in October 2003. In July 2013, the 2003 Bonds were refunded by the sale of the $43,110,000 Series 2013 Special Tax Refunding Bonds (the "2013 Bonds"). The 2013 Bonds are expected to be refunded by the sale of the $24,430,000 Series 2023 Special Tax Refunding Bonds (the "2023 Bonds") in late-August 2023.

IA No. 2002-1 of CFD No. 90-2 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, IA No. 2002-1 of CFD No. 90-2 is authorized to issue up to $50,000,000 in bonds. The proceeds of the 2003 Bonds were used for various road and bridge improvements. In addition, certain school facilities may be financed through the levy of special taxes. The 2013 Bonds are expected to be completely refunded late-August 2023 with the issuance of the 2023 Bonds. The 2023 Bonds are scheduled to be paid off in 2032. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied for the period necessary to fulfill the Special Tax Requirement, but in no event shall it be levied after fiscal year 2044-2045. The RMA is included in Appendix C.

The obligations of IA No. 2002-1 of CFD No. 90-2 are 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 2023-2024, 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. 90-2 and IA No. 2002-1 of CFD No. 90-2 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 IA No. 2002-1 of CFD No. 90-2. All new building permit activity is identified, including cumulative figures for "Developed Property."
- **Section II**: Section II describes the funds and accounts established pursuant to the Fiscal Agent Agreement between IA No. 2002-1 of CFD No. 90-2 and U.S. Bank National Association 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 Improvement Area No. 2002-1 of Community Facilities District No. 90-2 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 2022-2023 special tax levy.
- **Section IV**: Section IV determines the financial obligations of IA No. 2002-1 of CFD No. 90-2 for fiscal year 2023-2024.
- **Section V**: Section V reviews the methodology used to apportion the special tax requirement to Developed and Undeveloped Property.

# 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 Rate and Method of Apportionment of the Special Tax. The Rate and Method of Apportionment defines eight categories of taxable property, namely "Developed Property," "Taxable Golf Course Property," "Taxable Property Owner Association Property," "Taxable Public Property," "Undeveloped Non-Residential 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 | Non-Residential 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 IA No. 2002-1 of CFD No. 90-2 for which building permits were issued prior to March 1, 2023, will be classified as Developed Property in fiscal year 2023-2024. Hence, the development research discussed below focuses on the twelve-month period ending March 1, 2023.

## B Development Update

IA No. 2002-1 of CFD No. 90-2 covers a portion of CFD No. 90-2 and encompasses approximately 1,067 gross acres of land located in the portion of southern Orange County known as Talega. Of this acreage, approximately 255 acres are expected to be developed with taxable property.

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the City of San Clemente's building permit records indicated that prior to March 1, 2023, building permits had been issued for 1,831 residential dwelling units and 9.63 acres of Non-Residential Property. No property in IA No. 2002-1 of CFD No. 90-2 is considered Undeveloped Property.

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 | 1,831 Units | 5,315,437 SF |
| Class 2 | Non-Residential Property | 9.63 Acres | 107,137 SF |

# II SOURCES AND USES OF FUNDS

## A Description of Funds and Accounts

The Fiscal Agent Agreement established eight funds for IA No. 2002-1 of CFD No. 90-2. They are the Administrative Expense Fund, Special Tax Fund, Bond Fund, Reserve Fund, Redemption Fund, Rebate Fund, Costs of Issuance Fund, and Surplus School Facilities Fund. Within the Special Tax Fund, a Prepayment Account was created. Within the Bond Fund, an Interest Account and a Principal Account were created. Within the Redemption Fund, an Optional Redemption Account, a Sinking Fund Redemption Account, and a Mandatory Redemption Account were created. All funds and accounts for IA No. 2002-1 of CFD No. 90-2 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 Community Facilities 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. **Sinking Fund Redemption Account of the Redemption Fund** - an amount up to the amount needed to make the Mandatory Sinking Payments due on the 2013 Bonds during the current Bond Year;
5. **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;
6. **For payment to Assured Guaranty Municipal Corp for the** Insurance Reimbursement **Amount** - in accordance with the terms of the Reserve Policy, to the extent not otherwise paid to Assured Guaranty Municipal Corp; and, then for payment or reimbursement of Policy Costs related to the Reserve Policy;
7. **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;

8. **Surplus School Facilities Fund** - all money remaining in the Special Tax Fund after the above seven 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 $4,131,750 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; for the optional redemption of any of the 2013 Bonds; for deposit to the Interest and/or Principal Account of the Bond Fund for payment of principal of, including Mandatory Sinking Payments, or interest on the 2013 Bonds; or for the provision of any payments or obligations required to be made under the Insurance Policy or the Reserve Policy.

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 IA No. 2002-1 of CFD No. 90-2.

**Figure 1: Funds and Accounts**

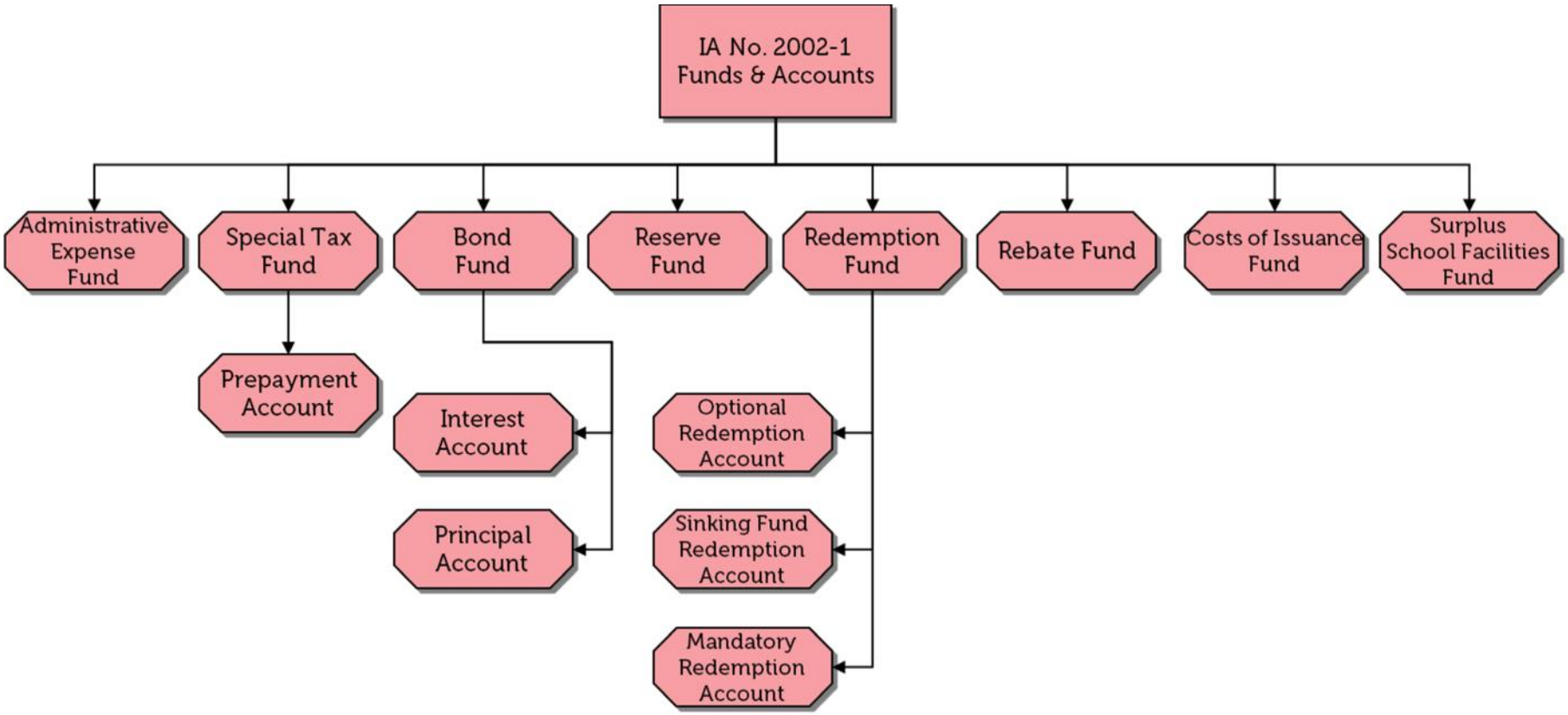
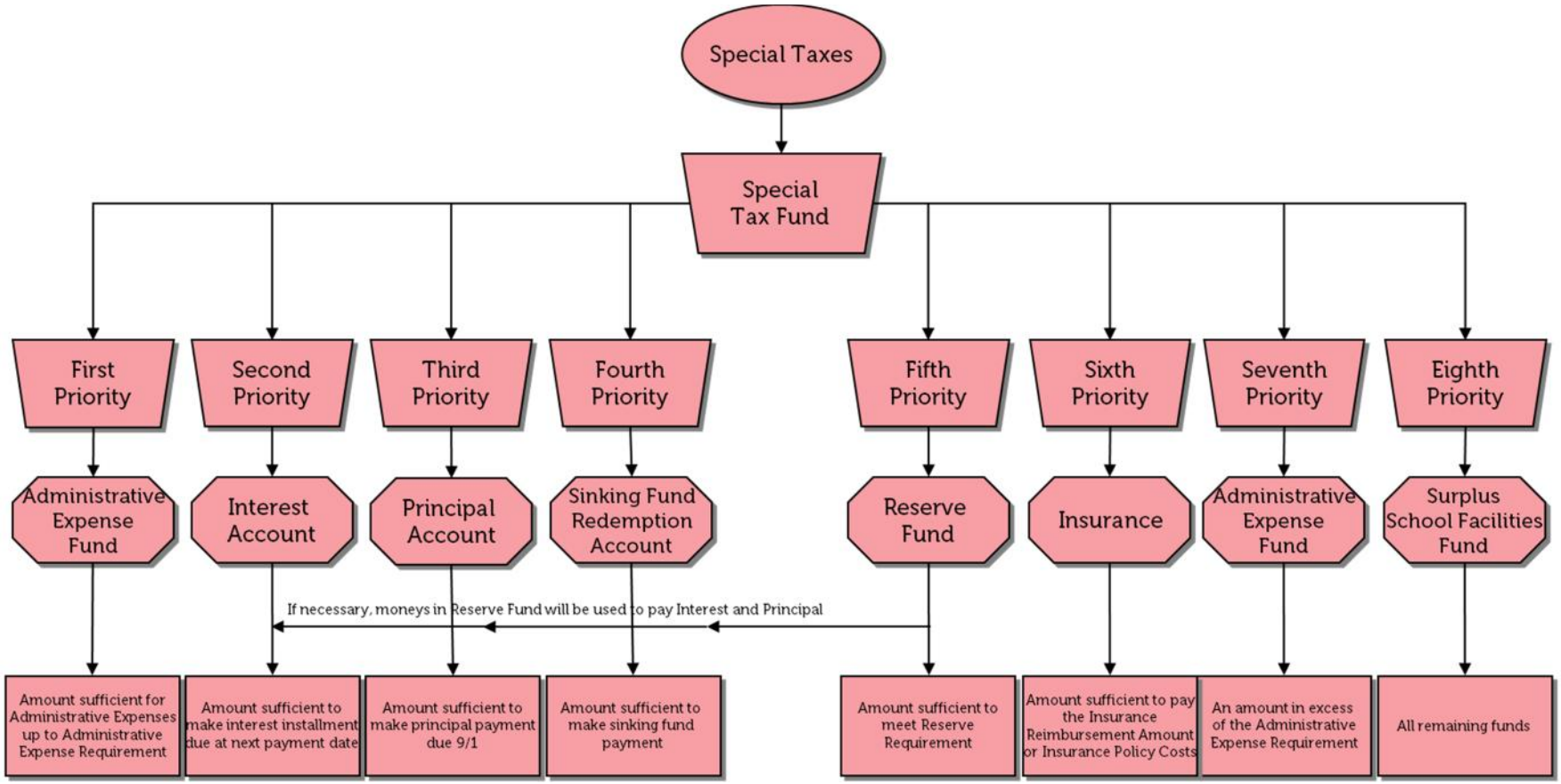


**Figure 2: Flow of Funds**



## B Sources and Uses of Funds

The IA No. 2002-1 of CFD No. 90-2 Series 2013 sources of funds for fiscal year 2022-2023 totaled $3,649,372. This consisted of $3,589,309 in special taxes, $1 in interest earnings in investment agreements, and $60,061 in interest earnings not in investment agreements. Interest earnings are shown for each account in Table 3 below.

**Table 3: Table of Interest Earnings**

| Fund/Account | Amount |
|---|---|
| Special Tax Fund | $57,466 |
| Prepayment Account | $0 |
| Bond Fund | $0 |
| Interest Account | $111 |
| Principal Account | $97 |
| Administrative Expense Account | $2,388 |
| Reserve Fund | $0 |
| Redemption Fund | $0 |
| Optional Redemption Account | $0 |
| Sinking Fund Redemption Account | $0 |
| Mandatory Redemption Account | $0 |
| Rebate Fund | $0 |
| Costs of Issuance Fund | $0 |
| Surplus School Facilities Fund | $0 |

Total uses of funds for fiscal year 2022-2023 totaled $3,459,465. Interest and principal payments on the 2013 Bonds equaled $1,399,153 and $1,985,000, respectively. Expenses for professional services equaled $75,312.

A more detailed analysis of all transactions within the Series 2013 funds and accounts for the 2022-2023 fiscal year is included as Appendix B.

## C Account Balances

At the close of fiscal year 2022-2023 the various funds and accounts established for the 2013 Bonds had the following balances:

**Table 4: Account Balances as of June 30, 2023**

| Fund/Account | Amount |
|---|---|
| Special Tax Fund | $3,251,129 |
| Prepayment Account | $0 |
| Bond Fund | $0 |
| Interest Account | $77 |
| Principal Account | $97 |
| Administrative Expense Account | $50,130 |
| Reserve Fund | $0 |
| Redemption Fund | $0 |
| Optional Redemption Account | $0 |
| Sinking Fund Redemption Account | $0 |
| Mandatory Redemption Account | $0 |
| Rebate Fund | $0 |
| Costs of Issuance Fund | $0 |
| Surplus School Facilities Fund | $0 |

# III FISCAL YEAR 2022-2023 SPECIAL TAX LEVY

The aggregate special tax levy for fiscal year 2022-2023 equaled $3,584,106. As of July 31, 2023, $3,570,368 in special taxes had been collected by the County. The remaining $13,737 in special taxes are delinquent, resulting in a delinquency rate of 0.38%.

As a participant in the Teeter Program, the School District has received an apportionment from the County equal to the delinquent unpaid special taxes for fiscal year 2022-2023. This apportionment occurred in July 2023.

In addition to the Teeter Program, IA No. 2002-1 of CFD No. 90-2 has covenanted to commence foreclosure proceedings against (i) parcels with delinquent special taxes in excess of $5,000 and (ii) all properties with delinquent special taxes if the delinquency rate exceeds 5%. Notwithstanding the foregoing, IA No. 2002-1 of CFD No. 90-2 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) IA No. 2002-1 of CFD No. 90-2 is not in default in the payment of the principal of or interest on the 2013 Bonds or any Parity Bonds.

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

# IV FISCAL YEAR 2023-2024 SPECIAL TAX REQUIREMENT

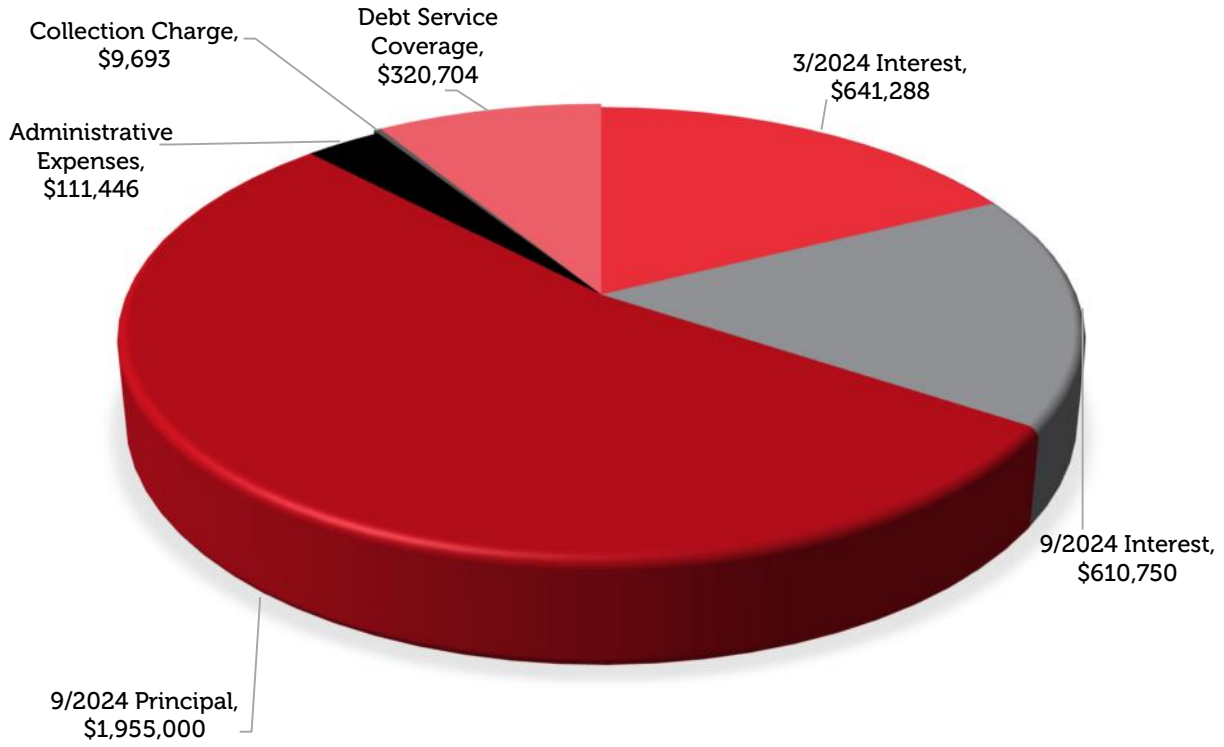
As directed by the School District, the special taxes are levied to achieve 110% debt service coverage on the expected 2023 Bonds (taking the fiscal year 2022-2023 surplus into account). Therefore, the fiscal year 2023-2024 special tax requirement is equal to $3,226,043, and is calculated as follows:

**Table 5: Fiscal Year 2023-2024 Special Tax Requirement**

| | Subtotal | Total |
|---|---|---|
| **Fund Balances as of June 30, 2023** | | **$3,251,303** |
| Special Tax Fund | $3,251,129 | |
| Interest Account | $77 | |
| Principal Account | $97 | |
| Reserve Funds in Excess of Reserve Requirement | $0 | |
| **Remaining Fiscal Year 2022-2023 Sources of Funds** | | **$72,502** |
| Teeter and Final Apportionment | $72,502 | |
| **Remaining Fiscal Year 2022-2023 Obligations** | | **($2,900,967)** |
| Series 2013 Bonds | | |
| Interest Due September 1, 2023 | ($680,967) | |
| Principal Due September 1, 2023 | ($2,125,000) | |
| Administrative Expenses | ($95,000) | |
| **Projected Surplus/(Draw on Reserve Fund)** | | **$422,838** |
| **Fiscal Year 2023-2024 Obligations** | | **($3,648,880)** |
| Series 2023 Bonds | | |
| Interest Due March 1, 2024 | ($641,288) | |
| Interest Due September 1, 2024 | ($610,750) | |
| Principal Due September 1, 2024 | ($1,955,000) | |
| Administrative Expenses | ($111,446) | |
| Collection Charge | ($9,693) | |
| Debt Service Coverage | ($320,704) | |
| **Fiscal Year 2023-2024 Special Tax Requirement** | | **$3,226,043** |

The components of the gross special tax requirement are shown graphically on the following page.

**Figure 3: Fiscal Year 2023-2024 Gross Special Tax Requirement**




Total Fiscal Year 2023-2024 Gross Special Tax Requirement: $3,648,880

# V METHOD OF APPORTIONMENT

## A Maximum Special Taxes

The amount of special taxes that IA No. 2002-1 of CFD No. 90-2 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The initial assigned special taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment[1]. These special taxes escalate by 2% each fiscal year.

## B Apportionment of Special Taxes

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

The first step states that the special tax shall be levied proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax as needed to satisfy the special tax requirement. 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 proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property and Non-Residential Property.

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 $4,968,400 from Residential Property and $18,203 from Non-Residential Property, which is more than sufficient to meet the special tax requirement. Therefore, the fiscal year 2023-2024 special tax for each parcel of Residential Property and Non-Residential Property is equal to approximately 64.69% of the maximum special tax.

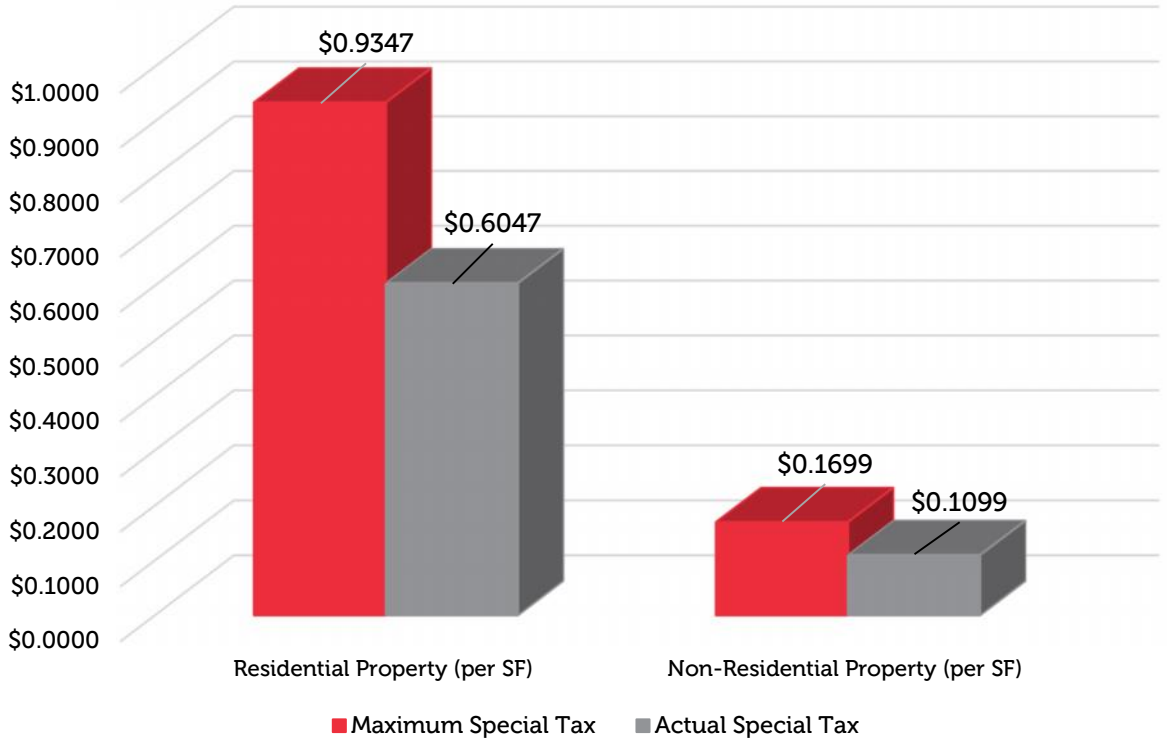
The fiscal year 2023-2024 special taxes are shown for each classification of Developed Property and Undeveloped Property in Table 6 below and graphically on the following page. The Special Tax Roll which lists the actual special tax levied against each parcel in IA No. 2002-1 of CFD No. 90-2 is included as 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. In this report, all discussion of maximum tax rates for Developed Property and Senior Housing Property focuses on the Assigned Special Tax.

**Table 6: Fiscal Year 2023-2024 Special Taxes**

| Special Tax Class | Description | FY 2023-2024 Maximum Special Tax | FY 2023-2024 Special Tax Levy | Percent of Maximum |
|---|---|---|---|---|
| Class 1 | Residential Property | $0.9347 per SF | $0.6047 per SF | 64.69% |
| Class 2 | Non-Residential Property | $0.1699 per SF | $0.1099 per SF | 64.69% |
| N/A | Undeveloped Property | $27,503.30 per acre | $0.00 per acre | 0.00% |

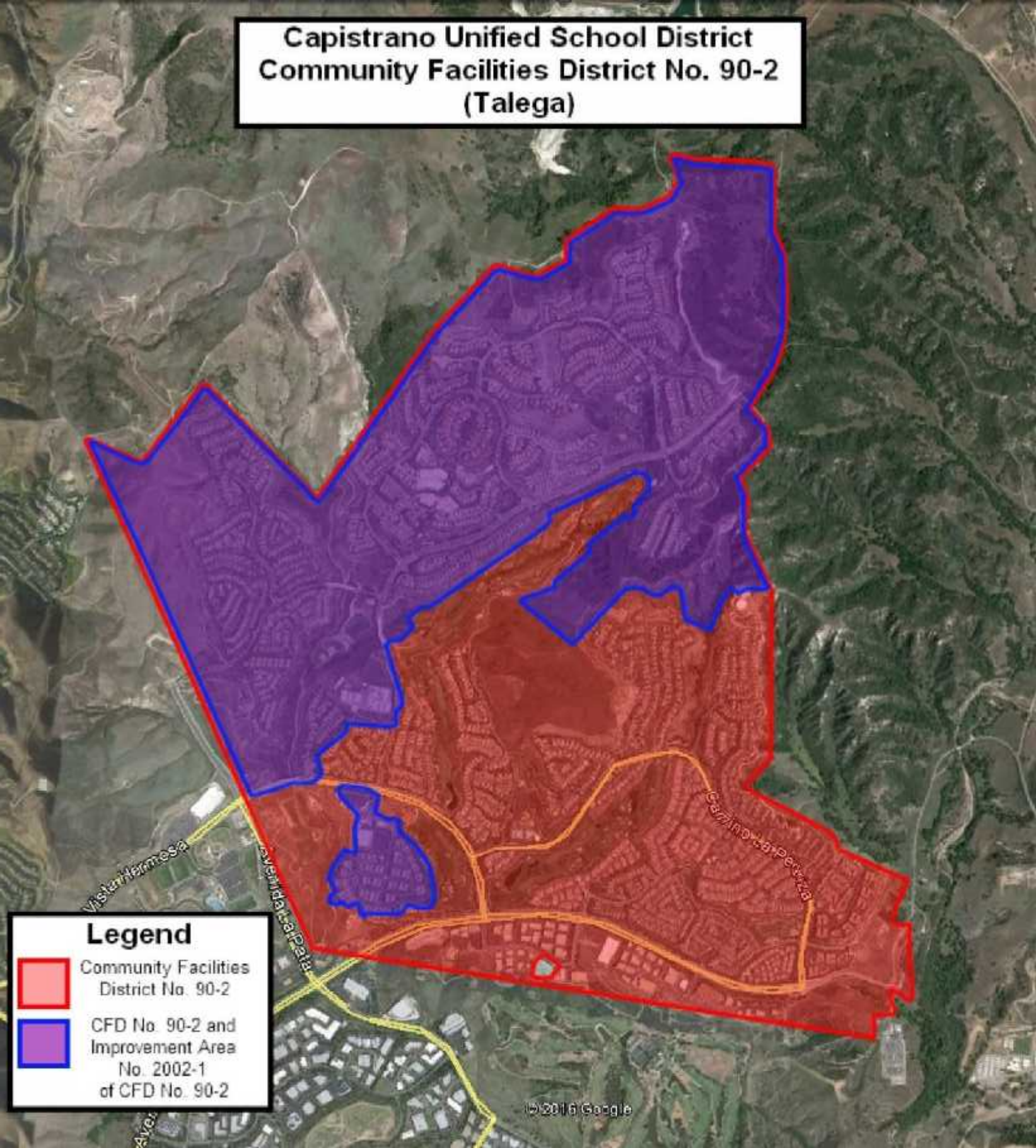
**Figure 4: Fiscal Year 2023-2024 Special Tax Levy**



# APPENDIX A

Capistrano Unified School District
Improvement Area No. 2002-1
Community Facilities District No. 90-2
Fiscal Year 2023-2024 Administration Report

## BOUNDARY MAP


Capistrano Unified School District
Community Facilities District No. 90-2
(Talega)
Legend
Community Facilities District No. 90-2
CFD No. 90-2 and Improvement Area No. 2002-1 of CFD No. 90-2
Vista Hermosa
Camino La Pedrera
© 2016 Google

# APPENDIX B

Capistrano Unified School District
Improvement Area No. 2002-1
Community Facilities District No. 90-2
Fiscal Year 2023-2024 Administration Report

## SUMMARY OF TRANSACTIONS TO FUNDS AND ACCOUNTS, SERIES 2013, FISCAL YEAR 2022-2023

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
# OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
# SERIES 2013 SPECIAL TAX BONDS
# FISCAL YEAR 2022-2023 (THROUGH JUNE 30, 2023)

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $3,083,471 | $0 | $0 | $0 | $0 | $0 | $28,055 | $0 | $0 | $3,111,527 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $3,589,309 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $3,589,309 |
| Investment Agreement Earnings | $1 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1 |
| Other Investment Earnings | $57,465 | $111 | $97 | $0 | $0 | $0 | $2,388 | $0 | $0 | $60,061 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $3,646,775 | $111 | $97 | $0 | $0 | $0 | $2,388 | $0 | $0 | $3,649,372 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | ($1,399,153) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($1,399,153) |
| Principal Payments | $0 | $0 | ($1,985,000) | $0 | $0 | $0 | $0 | $0 | $0 | ($1,985,000) |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | ($75,312) | $0 | $0 | ($75,312) |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | ($1,399,153) | ($1,985,000) | $0 | $0 | $0 | ($75,312) | $0 | $0 | ($3,459,465) |
| **Transfers** | ($3,479,117) | $1,399,118 | $1,985,000 | $0 | $0 | $0 | $95,000 | $0 | $0 | $0 |
| **Ending Balance** | $3,251,129 | $77 | $97 | $0 | $0 | $0 | $50,130 | $0 | $0 | $3,301,433 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
# OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
# SERIES 2013 SPECIAL TAX BONDS
# JULY 2022

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $3,083,471 | $0 | $0 | $0 | $0 | $0 | $28,055 | $0 | $0 | $3,111,527 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $72,001 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $72,001 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $1,680 | $0 | $0 | $0 | $0 | $0 | $15 | $0 | $0 | $1,696 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $73,682 | $0 | $0 | $0 | $0 | $0 | $15 | $0 | $0 | $73,697 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $3,157,153 | $0 | $0 | $0 | $0 | $0 | $28,070 | $0 | $0 | $3,185,224 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## AUGUST 2022

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $3,157,153 | $0 | $0 | $0 | $0 | $0 | $28,070 | $0 | $0 | $3,185,224 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $2,929 | $0 | $0 | $0 | $0 | $0 | $26 | $0 | $0 | $2,955 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $2,929 | $0 | $0 | $0 | $0 | $0 | $26 | $0 | $0 | $2,955 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | ($2,500) | $0 | $0 | ($2,500) |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | ($2,500) | $0 | $0 | ($2,500) |
| **Transfers** | ($2,703,185) | $718,186 | $1,985,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $456,897 | $718,186 | $1,985,000 | $0 | $0 | $0 | $25,596 | $0 | $0 | $3,185,679 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

dta Municipal Solutions
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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
# OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
# SERIES 2013 SPECIAL TAX BONDS
# SEPTEMBER 2022

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $456,897 | $718,186 | $1,985,000 | $0 | $0 | $0 | $25,596 | $0 | $0 | $3,185,679 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $4,412 | $34 | $95 | $0 | $0 | $0 | $40 | $0 | $0 | $4,581 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $4,412 | $34 | $95 | $0 | $0 | $0 | $40 | $0 | $0 | $4,581 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | ($718,186) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($718,186) |
| Principal Payments | $0 | $0 | ($1,985,000) | $0 | $0 | $0 | $0 | $0 | $0 | ($1,985,000) |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | ($3,987) | $0 | $0 | ($3,987) |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | ($718,186) | ($1,985,000) | $0 | $0 | $0 | ($3,987) | $0 | $0 | ($2,707,172) |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $461,309 | $34 | $95 | $0 | $0 | $0 | $21,649 | $0 | $0 | $483,087 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## OCTOBER 2022

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $461,309 | $34 | $95 | $0 | $0 | $0 | $21,649 | $0 | $0 | $483,087 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $752 | $0 | $0 | $0 | $0 | $0 | $39 | $0 | $0 | $791 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $752 | $0 | $0 | $0 | $0 | $0 | $39 | $0 | $0 | $791 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | ($2,500) | $0 | $0 | ($2,500) |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | ($2,500) | $0 | $0 | ($2,500) |
| **Transfers** | ($95,000) | $0 | $0 | $0 | $0 | $0 | $95,000 | $0 | $0 | $0 |
| **Ending Balance** | $367,061 | $34 | $95 | $0 | $0 | $0 | $114,188 | $0 | $0 | $481,379 |

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## NOVEMBER 2022

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $367,061 | $34 | $95 | $0 | $0 | $0 | $114,188 | $0 | $0 | $481,379 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $339,090 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $339,090 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $997 | $0 | $0 | $0 | $0 | $0 | $52 | $0 | $0 | $1,049 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $340,087 | $0 | $0 | $0 | $0 | $0 | $52 | $0 | $0 | $340,139 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $707,148 | $34 | $95 | $0 | $0 | $0 | $114,240 | $0 | $0 | $821,517 |

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## DECEMBER 2022

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $707,148 | $34 | $95 | $0 | $0 | $0 | $114,240 | $0 | $0 | $821,517 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $1,431,173 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1,431,173 |
| Investment Agreement Earnings | $1 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1 |
| Other Investment Earnings | $1,633 | $0 | $0 | $0 | $0 | $0 | $306 | $0 | $0 | $1,939 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $1,432,807 | $0 | $0 | $0 | $0 | $0 | $306 | $0 | $0 | $1,433,113 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $2,139,955 | $35 | $95 | $0 | $0 | $0 | $114,545 | $0 | $0 | $2,254,630 |

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
# OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
# SERIES 2013 SPECIAL TAX BONDS
# JANUARY 2023

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $2,139,955 | $35 | $95 | $0 | $0 | $0 | $114,545 | $0 | $0 | $2,254,630 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $136,500 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $136,500 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $4,031 | $0 | $0 | $0 | $0 | $0 | $349 | $0 | $0 | $4,381 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $140,532 | $0 | $0 | $0 | $0 | $0 | $349 | $0 | $0 | $140,881 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | ($3,562) | $0 | $0 | ($3,562) |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | ($3,562) | $0 | $0 | ($3,562) |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $2,280,487 | $35 | $96 | $0 | $0 | $0 | $111,332 | $0 | $0 | $2,391,950 |

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
# OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
# SERIES 2013 SPECIAL TAX BONDS
# FEBRUARY 2023

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $2,280,487 | $35 | $96 | $0 | $0 | $0 | $111,332 | $0 | $0 | $2,391,950 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $7,217 | $0 | $0 | $0 | $0 | $0 | $368 | $0 | $0 | $7,585 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $7,217 | $0 | $0 | $0 | $0 | $0 | $368 | $0 | $0 | $7,585 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Transfers** | ($680,932) | $680,932 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $1,606,772 | $680,967 | $96 | $0 | $0 | $0 | $111,700 | $0 | $0 | $2,399,535 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## MARCH 2023

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $1,606,772 | $680,967 | $96 | $0 | $0 | $0 | $111,700 | $0 | $0 | $2,399,535 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $227,761 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $227,761 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $7,003 | $76 | $0 | $0 | $0 | $0 | $346 | $0 | $0 | $7,424 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $234,764 | $76 | $0 | $0 | $0 | $0 | $346 | $0 | $0 | $235,185 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | ($680,967) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($680,967) |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | ($680,967) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($680,967) |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $1,841,535 | $76 | $96 | $0 | $0 | $0 | $112,046 | $0 | $0 | $1,953,753 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## APRIL 2023

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $1,841,535 | $76 | $96 | $0 | $0 | $0 | $112,046 | $0 | $0 | $1,953,753 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $1,230,195 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $1,230,195 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $6,265 | $0 | $0 | $0 | $0 | $0 | $395 | $0 | $0 | $6,661 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $1,236,460 | $0 | $0 | $0 | $0 | $0 | $395 | $0 | $0 | $1,236,856 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | ($62,764) | $0 | $0 | ($62,764) |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | ($62,764) | $0 | $0 | ($62,764) |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $3,077,995 | $76 | $97 | $0 | $0 | $0 | $49,677 | $0 | $0 | $3,127,845 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## MAY 2023

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $3,077,995 | $76 | $97 | $0 | $0 | $0 | $49,677 | $0 | $0 | $3,127,845 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $148,931 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $148,931 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $8,294 | $0 | $0 | $0 | $0 | $0 | $258 | $0 | $0 | $8,552 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $157,224 | $0 | $0 | $0 | $0 | $0 | $258 | $0 | $0 | $157,482 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $3,235,220 | $76 | $97 | $0 | $0 | $0 | $49,935 | $0 | $0 | $3,285,327 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

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# COMMUNITY FACILITIES DISTRICT NO. 90-2 IMPROVEMENT AREA NO. 2002-1
## OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT
## SERIES 2013 SPECIAL TAX BONDS
## JUNE 2023

| Fund / Account | Special Tax Fund | Interest Account | Principal Account | Reserve Fund [1] | Redemption Fund | Rebate Fund | Admin Expense Fund | Surplus School Facilities Fund | Cost of Issuance Fund | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | $3,235,220 | $76 | $97 | $0 | $0 | $0 | $49,935 | $0 | $0 | $3,285,327 |
| **Sources of Funds** | | | | | | | | | | |
| Bond Proceeds | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Special Tax Receipts | $3,658 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $3,658 |
| Investment Agreement Earnings | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Other Investment Earnings | $12,251 | $0 | $0 | $0 | $0 | $0 | $196 | $0 | $0 | $12,448 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Sources** | $15,909 | $0 | $0 | $0 | $0 | $0 | $196 | $0 | $0 | $16,106 |
| **Uses of Funds** | | | | | | | | | | |
| Interest Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Principal Payments | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Public Facilities | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Professional Services | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Miscellaneous | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total Uses** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Transfers** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Ending Balance** | $3,251,129 | $77 | $97 | $0 | $0 | $0 | $50,130 | $0 | $0 | $3,301,433 |

[1] No Cash Reserve. A Debt Service Reserve Insurance Policy issued by AGM equal to the initial Reserve Requirement in the amount of $4,131,750.00 is held by U.S. Bank National Association pursuant to the Fiscal Agent Agreement.

# APPENDIX C

Capistrano Unified School District
Improvement Area No. 2002-1
Community Facilities District No. 90-2
Fiscal Year 2023-2024 Administration Report



# RATE AND METHOD OF APPORTIONMENT

# RATE AND METHOD OF APPORTIONMENT FOR IMPROVEMENT AREA NO. 2002-1 OF THE CAPISTRANO UNIFIED SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICT NO. 90-2 (TALEGA)

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Improvement Area No. 2002-1 of the Capistrano Unified School District Community Facilities District No. 90-2 (Talega) ("Improvement Area No. 2002-1" or "IA No. 2002-1") and collected each Fiscal Year commencing in Fiscal Year 2002-2003, in an amount determined by the Board through the application of the appropriate Special Tax for "Developed Property," "Taxable Golf Course Property," "Taxable Property Owner Association Property," "Taxable Public Property," and "Undeveloped Property" as described below. All of the real property in IA No. 2002-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

## A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Acre or Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

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

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of IA No. 2002-1 : the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the School District or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the School District, IA No. 2002-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the School District, IA No. 2002-1 or any designee thereof of complying with School District, IA No. 2002-1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the School District, IA No. 2002-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the School District's annual administration fees, including, without limitation, expenses incurred in pursuit of State funding with respect to IA No. 2002-1 public facilities, and third party expenses.

Administrative Expenses shall also include amounts estimated or advanced by the School District or IA No. 2002-1 for any other administrative purposes of IA No. 2002-1 , including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"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 as determined in accordance with Section C below.

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

**"Board"** means the Board of Trustees of the Capistrano Unified School District, acting as the legislative body of IA No. 2002-1 .

**"Bonds"** means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by IA No. 2002-1 under the Act.

**"CFD Administrator"** means an official of the School District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

**"CFD No. 90-2"** means Capistrano Unified School District Community Facilities District No. 90-2 (Talega).

**"City"** means the City of San Clemente.

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

**"Developed Property"** means, for each Fiscal Year, all Taxable Property, exclusive of Taxable Golf Course Property, Taxable Property Owner Association Property, or Taxable Public Property, for which a building permit for new construction was issued prior to March 1 of the prior Fiscal Year.

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

**"Golf Course Property"** means up to 20 Acres utilized for golf course purposes as determined by the CFD Administrator. Any Acres in excess of 20 shall be considered Taxable Golf Course Property.

**"IA No. 2002-1 "** means Improvement Area No. 2002-1 of CFD No. 90-2.

**"Indenture"** means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

**"Land Use Class"** means any of the classes listed in Table 1.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

**"Non-Residential Floor Area"** means the total building square footage of the building(s) located on an Assessor's Parcel, measured from outside wall to outside wall, exclusive of overhangs, porches, patios, carports, or similar spaces attached to the building but generally open on at least two sides. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

**"Non-Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.

**"Outstanding Bonds"** means all Bonds which are deemed to be outstanding under the Indenture.

**"Property Owner Association Property"** means any property within the boundaries of IA No. 2002-1 that is owned by or dedicated to a property owner association, including any master or sub-association.

**"Proportionately"** means for Developed Property that the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Assessor's Parcels of Developed Property within IA No. 2002-1 . For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor's Parcels of Undeveloped Property in IA No. 2002-1 .

**"Public Property"** means any property within the boundaries of IA No. 2002-1 that is used for rights-of-way or any other purpose and is owned by or irrevocably offered for dedication to the federal government, the State, the City, the County or any other public agency, provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

**"Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

**"Residential Floor Area"** means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang,

patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

**"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, Undeveloped Property, Taxable Golf Course Property, Taxable Property Owner Association Property, and Taxable Public Property to fund the Special Tax Requirement.

**"Special Tax Requirement"** means that amount required in any Fiscal Year for IA No. 2002-1 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay reasonable Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for construction of IA No. 2002-1 facilities eligible under the Act; and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; (vii) less a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

**"State"** means the State of California.

**"Taxable Golf Course Property"** means all Assessor's Parcels of Golf Course Property that are not exempt pursuant to Section E below.

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of IA No. 2002-1 which are not exempt from the Special Tax pursuant to law or Section E below.

**"Taxable Property Owner Association Property"** means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

**"Taxable Public Property"** means all Assessor's Parcels of Public Property that are not exempt pursuant to Section E below.

**"Trustee"** means the trustee or fiscal agent under the Indenture.

**"Undeveloped Property"** means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Golf Course Property, Taxable Property Owner Association Property, or Taxable Public Property.

## B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within IA No. 2002-1 shall be classified as Developed Property, Taxable Public Property, Taxable Golf Course Property, Taxable Property Owner Association Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C

and D below. Developed Property shall be further classified as Residential Property and Non-Residential Property.

Residential Property shall be assigned to Land Use Class 1, and Non-Residential Property shall be assigned to Land Use Class 2.

## C. MAXIMUM SPECIAL TAX

### 1. Developed Property

a. Maximum Special Tax

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

b. Assigned Special Tax

The Assigned Special Tax for each Land Use Class is shown below in Table 1. The Assigned Special Tax for Residential Property shall be based on the amount of Residential Floor Area on the Assessor's Parcel. The Assigned Special Tax for Non-Residential Property shall be based on the amount of Non-Residential Floor Area on the Assessor's Parcel.

**TABLE 1**

**Assigned Special Taxes for Developed Property**
**For Fiscal Year 2002-2003**
**Improvement Area No. 2002-1**

| Land Use Class | Description | Assigned Special Tax |
|---|---|---|
| 1 | Residential Property | $0.6167 per square foot of Residential Floor Area |
| 2 | Non-Residential Property | $0.1121 per square foot of Non-Residential Floor Area |

c. Backup Special Tax

The Fiscal Year 2002-2003 Backup Special Tax for an Assessor's Parcel of Developed Property shall equal $14,108 per Acre.

d. Increase in the Assigned Special Tax and Backup Special Tax

On each July 1, commencing on July 1, 2003, the Assigned Special Tax and the Backup Special Tax shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

**2. Undeveloped Property, Taxable Golf Course Property, Taxable Property Owner Association Property, and Taxable Public Property**

a. Maximum Special Tax

The Fiscal Year 2002-2003 Maximum Special Tax for Undeveloped Property, Taxable Golf Course Property, Taxable Property Owner Association Property, and Taxable Public Property in IA No. 2002-1 shall be $18,146 per Acre.

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2003, the Maximum Special Tax for Undeveloped Property, Taxable Golf Course Property, Taxable Property Owner Association Property, and Taxable Public Property shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

## D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2002-2003 and for each following Fiscal Year, the Board shall levy the Special Tax until the amount of Special Taxes levied equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Golf Course Property, Taxable Property Owner Association Property, or Taxable Public Property at up to the Maximum Special Tax for Taxable Golf Course Property, Taxable Property Owner Association Property, or Taxable Public Property.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within the CFD.

## E. EXEMPTIONS

No Special Tax shall be levied on up to 835.01 Acres of Property Owner Association Property, Public Property, or Golf Course Property. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Property Owner Association Property, Public Property, or Golf Course Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property, Public Property, or Golf Course Property its tax-exempt status will be revoked and it shall be taxed at the applicable rate beginning in the next Fiscal Year.

## F. REVIEW/APPEAL COMMITTEE

The Board shall establish as part of the proceedings and administration of IA No. 2002-1 a special three-member Review/Appeal Committee. Any landowner or resident who feels that the amount of the Special Tax levied on their Assessor's Parcel is in error may file a notice with the Review/Appeal Committee appealing the amount of the Special Tax levied on such Assessor's Parcel. The Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the Review/Appeal Committee shall be final and binding as to all persons.

## G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that IA No. 2002-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

## H. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section H:

**"Construction Fund"** means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

**"Construction Inflation Index"** means the annual percentage change in the Engineering News-Record Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Engineering News-Record Building Cost Index for the City of Los Angeles.

**"Future Facilities Costs"** means the IA Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

**"IA Public Facilities"** means either $46.8 million in 2002 dollars, which shall increase by the Construction Inflation Index on July 1, 2003, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to provide the public facilities to be provided by IA No. 2002-1 under the authorized financing program for IA No. 2002-1 , or (ii) shall be determined by the Board concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

**"Outstanding Bonds"** means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

**"Previously Issued Bonds"** means all Bonds that have been issued by IA No. 2002-1 prior to the date of prepayment.

All Assessor's Parcels of Developed Property and Assessor's Parcels of Undeveloped Property for which a building permit has been issued may be prepaid. The Special Tax obligation applicable to such Assessor's Parcel in IA No. 2002-1 may be fully prepaid and the obligation of the Assessor's Parcel to pay the Special Tax permanently satisfied as described herein; provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator will charge a fee to the owner requesting prepayment for providing this figure. Prepayment must be made not less than 45 days prior

to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

| | | |
|---|---|---|
| | Bond Redemption Amount | |
| | plus | Redemption Premium |
| | plus | Future Facilities Amount |
| | plus | Defeasance Amount |
| | plus | Administrative Fees and Expenses |
| | less | Reserve Fund Credit |
| | less | Capitalized Interest Credit |
| Total: | equals | Prepayment Amount |

As of the proposed date of prepayment, the Prepayment Amount (defined below) shall be calculated as follows:

**Paragraph No.:**

1. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax and Backup Special Tax applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property (for which a building permit has been issued) to be prepaid, compute the Assigned Special Tax and Backup Special Tax for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel.

2. (a) Divide the Assigned Special Tax computed pursuant to paragraph 1 by the total estimated Assigned Special Taxes for the entire IA No. 2002-1 based on the Developed Property Special Taxes which could be charged in the current Fiscal Year on all expected development through buildout of IA No. 2002-1, excluding any Assessor's Parcels which have been prepaid, and

   (b) Divide the Backup Special Tax computed pursuant to paragraph 1 by the estimated Backup Special Taxes at buildout of IA No. 2002-1 using the Backup Special Tax amount for the current Fiscal Year, excluding any Assessor's Parcels which have been prepaid.

3. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").

4. Multiply the Bond Redemption Amount computed pursuant to paragraph 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").

5. Compute the current Future Facilities Costs

6. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the amount determined pursuant to paragraph 5 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").

7. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

8. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.

9. Determine the Special Taxes levied on the Assessor's Parcel in the current Fiscal Year which have not yet been paid.

10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.

11. Add the amounts computed pursuant to paragraphs 7 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").

12. Verify the administrative fees and expenses of IA No. 2002-1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

13. The reserve fund credit (the "Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.

14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").

15. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 3, 4, 6, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").

16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 3, 4, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 6 shall be deposited into the Construction Fund. Prior to the sale of Bonds, 64% of such amount shall be designated for City facilities and 36% shall be designated for School District facilities. After the sale of Bonds, 100% of such amount shall be designated for School District facilities. The amount computed pursuant to paragraph 12 shall be retained by IA No. 2002-1.

The Prepayment Amount may be sufficient to redeem other than a $5,000 increment of Bonds. In such cases, the increment above $5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Assigned Special Taxes that may be levied on Taxable Property within IA No. 2002-1 both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

## I. TERM OF SPECIAL TAX

The Special Tax shall be levied for the period necessary to fully satisfy the Special Tax Requirement, but in no event shall it be levied after Fiscal Year 2044-45.

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# APPENDIX D

Capistrano Unified School District
Improvement Area No. 2002-1
Community Facilities District No. 90-2
Fiscal Year 2023-2024 Administration Report

## SPECIAL TAX ROLL, FISCAL YEAR 2023-2024

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-301-01 | $1,666.56 |
| 701-301-02 | $1,901.79 |
| 701-301-03 | $1,522.04 |
| 701-301-04 | $1,766.95 |
| 701-301-05 | $1,522.04 |
| 701-301-06 | $1,793.55 |
| 701-301-07 | $1,901.79 |
| 701-301-08 | $1,522.04 |
| 701-301-09 | $1,797.18 |
| 701-301-10 | $1,666.56 |
| 701-301-11 | $1,901.79 |
| 701-301-12 | $1,793.55 |
| 701-301-13 | $1,797.79 |
| 701-301-14 | $1,666.56 |
| 701-301-15 | $1,522.04 |
| 701-301-16 | $1,766.95 |
| 701-301-17 | $1,666.56 |
| 701-301-18 | $1,901.79 |
| 701-301-19 | $1,522.04 |
| 701-301-21 | $1,522.04 |
| 701-301-22 | $1,766.95 |
| 701-301-23 | $1,666.56 |
| 701-301-24 | $1,766.95 |
| 701-301-25 | $1,666.56 |
| 701-301-26 | $1,766.95 |
| 701-301-27 | $1,666.56 |
| 701-301-28 | $1,766.95 |
| 701-301-29 | $1,766.95 |
| 701-301-30 | $1,522.04 |
| 701-301-31 | $1,522.04 |
| 701-301-32 | $1,666.56 |
| 701-301-33 | $1,902.40 |
| 701-301-34 | $1,666.56 |
| 701-301-35 | $1,522.04 |
| 701-301-36 | $1,633.91 |
| 701-301-37 | $1,666.56 |
| 701-301-38 | $1,522.04 |
| 701-301-39 | $1,901.79 |
| 701-301-50 | $1,870.35 |
| 701-301-51 | $1,878.21 |
| 701-301-52 | $1,624.23 |
| 701-301-53 | $1,878.21 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-352-02 | $2,102.56 |
| 701-352-03 | $1,894.54 |
| 701-352-04 | $2,102.56 |
| 701-352-05 | $2,102.56 |
| 701-352-06 | $1,797.79 |
| 701-352-07 | $2,102.56 |
| 701-352-08 | $1,894.54 |
| 701-352-09 | $2,102.56 |
| 701-352-10 | $1,894.54 |
| 701-352-11 | $2,102.56 |
| 701-352-12 | $1,894.54 |
| 701-352-13 | $2,102.56 |
| 701-352-14 | $1,894.54 |
| 701-352-15 | $1,797.79 |
| 701-352-16 | $2,102.56 |
| 701-352-17 | $1,894.54 |
| 701-352-18 | $1,797.79 |
| 701-352-19 | $1,894.54 |
| 701-352-20 | $2,102.56 |
| 701-352-21 | $1,894.54 |
| 701-352-22 | $2,102.56 |
| 701-352-23 | $1,894.54 |
| 701-352-24 | $2,102.56 |
| 701-352-25 | $1,894.54 |
| 701-352-26 | $2,102.56 |
| 701-352-27 | $1,894.54 |
| 701-352-28 | $1,797.79 |
| 701-352-29 | $1,894.54 |
| 701-352-30 | $1,894.54 |
| 701-352-31 | $1,797.79 |
| 701-352-32 | $1,894.54 |
| 701-352-33 | $2,102.56 |
| 701-352-34 | $1,894.54 |
| 701-352-35 | $1,797.79 |
| 701-352-36 | $2,102.56 |
| 701-352-37 | $2,102.56 |
| 701-352-38 | $2,102.56 |
| 701-352-39 | $1,797.79 |
| 701-352-40 | $2,102.56 |
| 701-353-01 | $2,102.56 |
| 701-353-02 | $1,894.54 |
| 701-353-03 | $1,894.54 |
| 701-353-04 | $1,797.79 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-353-05 | $1,894.54 |
| 701-353-06 | $2,102.56 |
| 701-353-07 | $1,894.54 |
| 701-353-08 | $1,797.79 |
| 701-353-09 | $1,894.54 |
| 701-353-10 | $1,797.79 |
| 701-353-11 | $1,894.54 |
| 701-353-12 | $1,797.79 |
| 701-353-13 | $1,894.54 |
| 701-353-14 | $1,797.79 |
| 701-353-15 | $1,894.54 |
| 701-353-16 | $2,102.56 |
| 701-353-17 | $1,797.79 |
| 701-353-18 | $1,797.79 |
| 701-353-19 | $1,971.94 |
| 701-353-20 | $2,181.77 |
| 701-353-21 | $1,894.54 |
| 701-353-22 | $1,797.79 |
| 701-353-23 | $1,797.79 |
| 701-353-24 | $1,894.54 |
| 701-353-25 | $2,102.56 |
| 701-353-26 | $2,102.56 |
| 701-353-27 | $1,894.54 |
| 701-353-28 | $2,102.56 |
| 701-353-29 | $2,102.56 |
| 701-353-30 | $1,797.79 |
| 701-353-31 | $1,894.54 |
| 701-353-32 | $1,797.79 |
| 701-353-33 | $1,894.54 |
| 701-353-34 | $2,102.56 |
| 701-362-01 | $2,743.54 |
| 701-362-02 | $2,240.43 |
| 701-362-03 | $2,617.76 |
| 701-362-04 | $2,743.54 |
| 701-362-05 | $2,617.76 |
| 701-362-06 | $2,240.43 |
| 701-362-07 | $2,743.54 |
| 701-362-08 | $2,617.76 |
| 701-362-09 | $2,743.54 |
| 701-362-10 | $2,240.43 |
| 701-362-11 | $2,743.54 |
| 701-362-12 | $2,617.76 |
| 701-362-13 | $2,240.43 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-362-14 | $2,743.54 |
| 701-362-15 | $2,617.76 |
| 701-362-16 | $2,743.54 |
| 701-362-17 | $2,240.43 |
| 701-362-18 | $2,617.76 |
| 701-362-19 | $2,240.43 |
| 701-362-20 | $2,743.54 |
| 701-362-21 | $2,743.54 |
| 701-362-22 | $2,617.76 |
| 701-362-23 | $2,240.43 |
| 701-362-24 | $2,617.76 |
| 701-362-25 | $2,743.54 |
| 701-362-26 | $2,240.43 |
| 701-362-27 | $2,743.54 |
| 701-362-28 | $2,752.01 |
| 701-362-29 | $2,617.76 |
| 701-362-30 | $2,752.01 |
| 701-362-31 | $2,240.43 |
| 701-362-32 | $2,617.76 |
| 701-362-33 | $2,752.01 |
| 701-362-34 | $2,240.43 |
| 701-362-35 | $2,617.76 |
| 701-362-36 | $2,240.43 |
| 701-362-37 | $2,743.54 |
| 701-363-01 | $2,617.76 |
| 701-363-02 | $2,617.76 |
| 701-363-03 | $2,867.51 |
| 701-363-04 | $2,617.76 |
| 701-363-05 | $2,240.43 |
| 701-363-06 | $2,752.01 |
| 701-363-07 | $2,240.43 |
| 701-363-08 | $2,752.01 |
| 701-363-09 | $2,617.76 |
| 701-363-10 | $2,240.43 |
| 701-363-11 | $2,752.01 |
| 701-363-12 | $2,617.76 |
| 701-363-13 | $2,752.01 |
| 701-363-14 | $2,240.43 |
| 701-363-15 | $2,617.76 |
| 701-363-16 | $2,240.43 |
| 701-363-17 | $2,752.01 |
| 701-363-18 | $2,617.76 |
| 701-363-19 | $2,752.01 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-363-20 | $2,240.43 |
| 701-363-21 | $2,752.01 |
| 701-363-22 | $2,617.76 |
| 701-363-23 | $2,752.01 |
| 701-363-24 | $2,617.76 |
| 701-363-25 | $2,752.01 |
| 701-363-26 | $2,240.43 |
| 701-363-27 | $2,617.76 |
| 701-363-28 | $2,743.54 |
| 701-363-29 | $2,617.76 |
| 701-363-30 | $2,743.54 |
| 701-363-31 | $2,240.43 |
| 701-363-32 | $2,617.76 |
| 701-363-33 | $2,743.54 |
| 701-363-34 | $2,617.76 |
| 701-363-35 | $2,743.54 |
| 701-363-36 | $2,617.76 |
| 701-363-37 | $2,743.54 |
| 701-363-38 | $2,617.76 |
| 701-363-39 | $2,240.43 |
| 701-371-22 | $5,456.40 |
| 701-371-23 | $1,232.64 |
| 701-371-24 | $1,227.03 |
| 701-372-01 | $1,461.93 |
| 701-372-02 | $973.89 |
| 701-372-03 | $630.39 |
| 701-372-04 | $794.17 |
| 701-382-01 | $1,368.45 |
| 701-382-02 | $1,407.15 |
| 701-382-03 | $1,458.55 |
| 701-382-04 | $1,483.34 |
| 701-382-05 | $1,458.55 |
| 701-382-06 | $1,483.34 |
| 701-382-07 | $1,407.15 |
| 701-382-08 | $1,368.45 |
| 701-382-09 | $1,483.34 |
| 701-382-10 | $1,458.55 |
| 701-382-11 | $1,483.34 |
| 701-382-12 | $1,368.45 |
| 701-382-13 | $1,407.15 |
| 701-382-14 | $1,483.34 |
| 701-382-15 | $1,458.55 |
| 701-382-16 | $1,458.55 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-382-17 | $1,407.15 |
| 701-382-18 | $1,368.45 |
| 701-382-19 | $1,483.34 |
| 701-382-20 | $1,458.55 |
| 701-382-21 | $1,368.45 |
| 701-382-22 | $1,407.15 |
| 701-382-23 | $1,458.55 |
| 701-382-24 | $1,483.34 |
| 701-382-25 | $1,458.55 |
| 701-382-26 | $1,458.55 |
| 701-382-27 | $1,483.34 |
| 701-382-28 | $1,458.55 |
| 701-382-29 | $1,407.15 |
| 701-382-30 | $1,368.45 |
| 701-382-31 | $1,407.15 |
| 701-382-32 | $1,483.34 |
| 701-382-33 | $1,458.55 |
| 701-382-34 | $1,407.15 |
| 701-382-35 | $1,458.55 |
| 701-382-36 | $1,407.15 |
| 701-382-37 | $1,483.34 |
| 701-382-38 | $1,483.34 |
| 701-382-39 | $1,458.55 |
| 701-382-40 | $1,368.45 |
| 701-382-41 | $1,407.15 |
| 701-382-42 | $1,368.45 |
| 701-382-43 | $1,407.15 |
| 701-382-44 | $1,458.55 |
| 701-382-45 | $1,483.34 |
| 701-382-46 | $1,458.55 |
| 701-382-47 | $1,483.34 |
| 701-382-48 | $1,407.15 |
| 701-382-49 | $1,458.55 |
| 701-382-50 | $1,407.15 |
| 701-383-01 | $1,368.45 |
| 701-383-02 | $1,407.15 |
| 701-383-03 | $1,458.55 |
| 701-383-04 | $1,483.34 |
| 701-383-05 | $1,458.55 |
| 701-383-06 | $1,483.34 |
| 701-383-07 | $1,407.15 |
| 701-383-08 | $1,368.45 |
| 701-383-09 | $1,368.45 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-383-10 | $1,407.15 |
| 701-383-11 | $1,483.34 |
| 701-383-12 | $1,458.55 |
| 701-383-13 | $1,483.34 |
| 701-383-14 | $1,458.55 |
| 701-383-15 | $1,407.15 |
| 701-383-16 | $1,483.34 |
| 701-383-17 | $1,458.55 |
| 701-383-18 | $1,407.15 |
| 701-383-19 | $1,368.45 |
| 701-383-20 | $1,407.15 |
| 701-383-21 | $1,458.55 |
| 701-383-22 | $1,368.45 |
| 701-383-23 | $1,483.34 |
| 701-383-24 | $1,407.15 |
| 701-383-25 | $1,458.55 |
| 701-383-26 | $1,368.45 |
| 701-383-27 | $1,483.34 |
| 701-383-28 | $1,458.55 |
| 701-383-29 | $1,483.34 |
| 701-383-30 | $1,407.15 |
| 701-383-31 | $1,368.45 |
| 701-383-32 | $1,407.15 |
| 701-383-33 | $1,407.15 |
| 701-383-34 | $1,368.45 |
| 701-383-35 | $1,486.36 |
| 701-383-36 | $1,458.55 |
| 701-383-37 | $1,368.45 |
| 701-383-38 | $1,483.34 |
| 701-383-39 | $1,458.55 |
| 701-383-40 | $1,407.15 |
| 701-383-41 | $1,458.55 |
| 701-383-42 | $1,483.34 |
| 701-383-43 | $1,407.15 |
| 701-392-01 | $1,519.62 |
| 701-392-02 | $1,424.68 |
| 701-392-03 | $1,748.80 |
| 701-392-04 | $1,519.62 |
| 701-392-05 | $1,748.80 |
| 701-392-06 | $1,519.62 |
| 701-392-07 | $1,519.62 |
| 701-392-08 | $1,748.80 |
| 701-392-09 | $1,519.62 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-392-10 | $1,748.80 |
| 701-392-11 | $1,519.62 |
| 701-392-12 | $1,748.80 |
| 701-392-13 | $1,748.80 |
| 701-392-14 | $1,519.62 |
| 701-392-15 | $1,424.68 |
| 701-392-16 | $1,519.62 |
| 701-392-17 | $1,748.80 |
| 701-392-18 | $1,748.80 |
| 701-392-19 | $1,519.62 |
| 701-392-20 | $1,424.68 |
| 701-392-21 | $1,519.62 |
| 701-392-22 | $1,748.80 |
| 701-392-23 | $1,748.80 |
| 701-392-24 | $1,424.68 |
| 701-392-25 | $1,519.62 |
| 701-392-26 | $1,424.68 |
| 701-392-27 | $1,519.62 |
| 701-392-28 | $1,424.68 |
| 701-392-29 | $1,519.62 |
| 701-392-30 | $1,857.05 |
| 701-392-31 | $1,519.62 |
| 701-392-32 | $1,748.80 |
| 701-392-33 | $1,424.68 |
| 701-392-34 | $1,748.80 |
| 701-392-35 | $1,519.62 |
| 701-392-36 | $1,424.68 |
| 701-392-37 | $1,748.80 |
| 701-392-38 | $1,424.68 |
| 701-392-39 | $1,748.80 |
| 701-392-40 | $1,424.68 |
| 701-392-41 | $1,424.68 |
| 701-392-42 | $1,748.80 |
| 701-392-43 | $1,519.62 |
| 701-392-44 | $1,519.62 |
| 701-392-45 | $1,748.80 |
| 701-392-46 | $1,519.62 |
| 701-392-47 | $1,748.80 |
| 701-392-48 | $1,519.62 |
| 701-392-49 | $1,748.80 |
| 701-392-50 | $1,424.68 |
| 701-393-01 | $1,748.80 |
| 701-393-02 | $1,519.62 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-393-03 | $1,424.68 |
| 701-393-04 | $1,748.80 |
| 701-393-05 | $1,519.62 |
| 701-393-06 | $1,748.80 |
| 701-393-07 | $1,519.62 |
| 701-393-08 | $1,424.68 |
| 701-393-09 | $1,424.68 |
| 701-393-10 | $1,748.80 |
| 701-393-11 | $1,519.62 |
| 701-393-12 | $1,748.80 |
| 701-393-13 | $1,424.68 |
| 701-393-14 | $1,424.68 |
| 701-393-15 | $1,748.80 |
| 701-393-16 | $1,519.62 |
| 701-393-17 | $1,748.80 |
| 701-393-18 | $1,519.62 |
| 701-393-19 | $1,424.68 |
| 701-393-20 | $1,519.62 |
| 701-393-21 | $1,748.80 |
| 701-393-22 | $1,424.68 |
| 701-393-23 | $1,519.62 |
| 701-393-24 | $1,748.80 |
| 701-393-25 | $1,424.68 |
| 701-393-26 | $1,519.62 |
| 701-393-27 | $1,748.80 |
| 701-393-28 | $1,424.68 |
| 701-401-01 | $1,291.65 |
| 701-401-02 | $1,291.04 |
| 701-401-03 | $1,385.38 |
| 701-401-04 | $1,291.65 |
| 701-401-05 | $1,489.39 |
| 701-401-06 | $1,385.38 |
| 701-401-07 | $1,489.39 |
| 701-401-08 | $1,291.65 |
| 701-401-09 | $1,385.38 |
| 701-401-10 | $1,291.04 |
| 701-401-11 | $1,291.65 |
| 701-401-12 | $1,489.39 |
| 701-401-13 | $1,291.04 |
| 701-401-14 | $1,385.38 |
| 701-401-15 | $1,385.38 |
| 701-401-16 | $1,385.38 |
| 701-401-17 | $1,291.04 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-401-18 | $1,291.65 |
| 701-401-19 | $1,385.38 |
| 701-401-20 | $1,489.39 |
| 701-401-21 | $1,291.65 |
| 701-401-22 | $1,489.39 |
| 701-401-23 | $1,385.38 |
| 701-401-24 | $1,489.39 |
| 701-401-25 | $1,385.38 |
| 701-401-26 | $1,291.04 |
| 701-401-27 | $1,291.65 |
| 701-401-28 | $1,489.39 |
| 701-401-29 | $1,385.38 |
| 701-401-30 | $1,385.38 |
| 701-401-31 | $1,489.39 |
| 701-401-32 | $1,291.65 |
| 701-401-33 | $1,291.04 |
| 701-401-34 | $1,385.38 |
| 701-401-35 | $1,291.04 |
| 701-401-36 | $1,291.65 |
| 701-401-37 | $1,489.39 |
| 701-401-38 | $1,385.38 |
| 701-401-39 | $1,291.65 |
| 701-401-40 | $1,385.38 |
| 701-401-41 | $1,489.39 |
| 701-401-42 | $1,291.65 |
| 701-411-01 | $1,291.65 |
| 701-411-02 | $1,385.38 |
| 701-411-03 | $1,489.39 |
| 701-411-04 | $1,291.65 |
| 701-411-05 | $1,385.38 |
| 701-411-06 | $1,291.04 |
| 701-411-07 | $1,385.38 |
| 701-411-08 | $1,489.39 |
| 701-411-09 | $1,291.65 |
| 701-411-10 | $1,291.04 |
| 701-411-11 | $1,385.38 |
| 701-411-12 | $1,489.39 |
| 701-411-13 | $1,291.65 |
| 701-411-14 | $1,489.39 |
| 701-411-15 | $1,385.38 |
| 701-411-16 | $1,370.26 |
| 701-411-17 | $1,291.65 |
| 701-411-18 | $1,291.04 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 701-411-19 | $1,385.38 |
| 701-411-20 | $1,489.39 |
| 701-411-21 | $1,291.65 |
| 701-411-22 | $1,291.04 |
| 701-411-23 | $1,489.39 |
| 701-411-24 | $1,291.65 |
| 701-411-25 | $1,291.65 |
| 701-411-26 | $1,291.04 |
| 701-411-27 | $1,489.39 |
| 701-411-28 | $1,385.38 |
| 701-411-29 | $1,291.65 |
| 701-411-30 | $1,489.39 |
| 701-411-31 | $1,385.38 |
| 701-411-32 | $1,291.65 |
| 701-411-33 | $1,291.04 |
| 701-411-34 | $1,291.65 |
| 701-411-35 | $1,385.38 |
| 701-411-36 | $1,489.39 |
| 701-411-37 | $1,291.04 |
| 701-411-38 | $1,291.65 |
| 701-411-39 | $1,385.38 |
| 701-411-40 | $1,291.65 |
| 701-411-41 | $1,489.39 |
| 701-411-42 | $1,385.38 |
| 701-411-43 | $1,489.39 |
| 701-411-44 | $1,291.65 |
| 701-411-45 | $1,291.04 |
| 701-411-46 | $1,385.38 |
| 701-411-47 | $1,291.65 |
| 701-411-48 | $1,489.39 |
| 701-411-49 | $1,385.38 |
| 708-011-01 | $3,166.83 |
| 708-011-02 | $2,713.91 |
| 708-011-03 | $2,706.66 |
| 708-011-04 | $2,935.84 |
| 708-011-05 | $2,713.91 |
| 708-011-06 | $3,129.34 |
| 708-011-07 | $2,837.88 |
| 708-011-08 | $3,068.87 |
| 708-011-09 | $2,935.84 |
| 708-011-10 | $3,031.38 |
| 708-011-11 | $2,713.91 |
| 708-011-12 | $2,935.84 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-011-13 | $2,713.91 |
| 708-011-14 | $2,837.88 |
| 708-011-15 | $2,713.91 |
| 708-011-16 | $3,166.83 |
| 708-011-17 | $2,713.91 |
| 708-011-18 | $2,935.84 |
| 708-011-19 | $2,706.66 |
| 708-011-20 | $2,837.88 |
| 708-011-21 | $2,713.91 |
| 708-011-22 | $2,713.91 |
| 708-011-23 | $2,935.84 |
| 708-021-01 | $2,706.66 |
| 708-021-02 | $3,068.87 |
| 708-021-03 | $2,935.84 |
| 708-021-04 | $3,031.38 |
| 708-021-05 | $2,706.66 |
| 708-021-06 | $3,166.83 |
| 708-021-07 | $2,713.91 |
| 708-021-08 | $2,837.88 |
| 708-021-09 | $2,706.66 |
| 708-021-10 | $3,129.34 |
| 708-021-11 | $2,713.91 |
| 708-021-12 | $2,706.66 |
| 708-021-13 | $2,713.91 |
| 708-021-14 | $2,935.84 |
| 708-021-15 | $2,706.66 |
| 708-021-16 | $2,935.84 |
| 708-021-17 | $2,935.84 |
| 708-021-18 | $2,713.91 |
| 708-021-19 | $2,713.91 |
| 708-033-01 | $2,098.32 |
| 708-033-02 | $2,130.37 |
| 708-033-03 | $2,090.46 |
| 708-033-04 | $1,737.31 |
| 708-033-05 | $2,130.37 |
| 708-033-06 | $2,098.32 |
| 708-033-07 | $1,939.89 |
| 708-033-08 | $2,130.37 |
| 708-033-09 | $2,098.32 |
| 708-033-10 | $1,737.31 |
| 708-033-11 | $1,939.89 |
| 708-033-12 | $2,098.32 |
| 708-033-13 | $2,130.37 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-033-14 | $1,939.89 |
| 708-033-15 | $1,737.31 |
| 708-033-16 | $2,098.32 |
| 708-033-17 | $2,130.37 |
| 708-033-18 | $2,098.32 |
| 708-033-19 | $1,939.89 |
| 708-033-20 | $1,737.31 |
| 708-033-21 | $2,098.32 |
| 708-033-22 | $2,130.37 |
| 708-033-23 | $1,939.89 |
| 708-033-24 | $2,098.32 |
| 708-033-25 | $2,130.37 |
| 708-033-26 | $1,939.89 |
| 708-033-27 | $2,098.32 |
| 708-033-28 | $1,737.31 |
| 708-033-29 | $2,098.32 |
| 708-033-30 | $1,737.31 |
| 708-033-31 | $2,090.46 |
| 708-033-32 | $2,130.37 |
| 708-033-33 | $1,939.89 |
| 708-033-34 | $2,098.32 |
| 708-033-35 | $1,737.31 |
| 708-033-36 | $2,130.37 |
| 708-033-37 | $1,939.89 |
| 708-033-38 | $2,098.32 |
| 708-033-39 | $2,090.46 |
| 708-033-40 | $1,737.31 |
| 708-033-41 | $1,737.31 |
| 708-033-42 | $2,098.32 |
| 708-033-43 | $2,090.46 |
| 708-033-44 | $1,737.31 |
| 708-033-45 | $2,098.32 |
| 708-033-46 | $1,737.31 |
| 708-033-47 | $2,130.37 |
| 708-033-48 | $2,090.46 |
| 708-033-49 | $2,098.32 |
| 708-033-50 | $2,130.37 |
| 708-033-51 | $2,098.32 |
| 708-034-01 | $1,751.83 |
| 708-034-02 | $1,974.36 |
| 708-034-03 | $1,711.92 |
| 708-034-04 | $1,870.35 |
| 708-034-05 | $1,974.36 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-034-06 | $1,624.23 |
| 708-034-07 | $1,974.36 |
| 708-034-08 | $1,870.35 |
| 708-034-09 | $1,624.23 |
| 708-034-10 | $1,974.36 |
| 708-034-11 | $1,870.35 |
| 708-034-12 | $1,624.23 |
| 708-034-13 | $1,974.36 |
| 708-034-14 | $1,751.83 |
| 708-034-15 | $1,974.36 |
| 708-034-16 | $1,870.35 |
| 708-034-17 | $1,878.21 |
| 708-034-18 | $1,624.23 |
| 708-034-19 | $1,878.21 |
| 708-034-20 | $1,751.83 |
| 708-034-21 | $1,624.23 |
| 708-034-22 | $1,878.21 |
| 708-034-23 | $1,870.35 |
| 708-034-24 | $1,974.36 |
| 708-034-25 | $1,751.83 |
| 708-034-26 | $1,974.36 |
| 708-034-27 | $1,974.36 |
| 708-034-28 | $1,624.23 |
| 708-034-29 | $1,870.35 |
| 708-034-30 | $1,878.21 |
| 708-034-31 | $1,751.83 |
| 708-034-32 | $1,878.21 |
| 708-034-33 | $1,878.21 |
| 708-034-34 | $1,624.23 |
| 708-034-35 | $1,878.21 |
| 708-034-36 | $1,878.21 |
| 708-034-37 | $1,870.35 |
| 708-034-38 | $1,624.23 |
| 708-034-39 | $1,624.23 |
| 708-034-40 | $1,751.83 |
| 708-034-41 | $1,974.36 |
| 708-034-42 | $1,751.83 |
| 708-034-43 | $1,974.36 |
| 708-034-44 | $1,870.35 |
| 708-034-45 | $1,878.21 |
| 708-034-46 | $1,711.92 |
| 708-034-47 | $1,624.23 |
| 708-034-48 | $1,751.83 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-034-49 | $1,711.92 |
| 708-034-50 | $1,624.23 |
| 708-034-51 | $1,751.83 |
| 708-034-52 | $1,624.23 |
| 708-034-53 | $1,751.83 |
| 708-034-54 | $1,974.36 |
| 708-034-55 | $1,870.35 |
| 708-034-56 | $1,711.92 |
| 708-034-57 | $1,624.23 |
| 708-035-01 | $2,098.32 |
| 708-035-02 | $2,130.37 |
| 708-035-03 | $1,939.89 |
| 708-035-04 | $2,098.32 |
| 708-035-05 | $2,130.37 |
| 708-035-06 | $2,098.32 |
| 708-035-07 | $1,939.89 |
| 708-035-08 | $2,098.32 |
| 708-035-09 | $2,130.37 |
| 708-035-10 | $1,737.31 |
| 708-035-11 | $1,939.89 |
| 708-035-12 | $2,098.32 |
| 708-035-13 | $2,130.37 |
| 708-035-14 | $1,737.31 |
| 708-035-15 | $2,117.07 |
| 708-035-16 | $1,862.49 |
| 708-035-17 | $2,090.46 |
| 708-035-18 | $2,271.27 |
| 708-035-19 | $2,098.32 |
| 708-035-20 | $1,749.41 |
| 708-035-21 | $2,086.23 |
| 708-035-22 | $2,117.07 |
| 708-035-23 | $1,939.89 |
| 708-035-24 | $2,117.07 |
| 708-035-25 | $2,098.32 |
| 708-035-26 | $2,098.32 |
| 708-035-27 | $2,130.37 |
| 708-035-28 | $1,939.89 |
| 708-035-29 | $2,130.37 |
| 708-035-30 | $1,939.89 |
| 708-035-31 | $1,737.31 |
| 708-035-32 | $2,098.32 |
| 708-035-33 | $2,130.37 |
| 708-035-34 | $1,939.89 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-035-35 | $1,737.31 |
| 708-035-36 | $2,130.37 |
| 708-035-37 | $2,098.32 |
| 708-035-38 | $1,939.89 |
| 708-035-39 | $1,737.31 |
| 708-035-40 | $2,130.37 |
| 708-035-41 | $2,098.32 |
| 708-035-42 | $2,130.37 |
| 708-035-43 | $2,098.32 |
| 708-035-44 | $2,130.37 |
| 708-035-45 | $1,939.89 |
| 708-035-46 | $2,098.32 |
| 708-035-47 | $1,939.89 |
| 708-035-48 | $2,130.37 |
| 708-035-49 | $2,098.32 |
| 708-035-50 | $1,737.31 |
| 708-035-51 | $2,098.32 |
| 708-035-52 | $1,737.31 |
| 708-035-53 | $1,939.89 |
| 708-035-54 | $1,737.31 |
| 708-035-55 | $1,939.89 |
| 708-035-56 | $2,098.32 |
| 708-035-57 | $2,130.37 |
| 708-035-58 | $1,939.89 |
| 708-052-01 | $2,086.23 |
| 708-052-02 | $2,375.28 |
| 708-052-03 | $2,227.12 |
| 708-052-04 | $2,454.49 |
| 708-052-05 | $2,526.45 |
| 708-052-06 | $2,227.12 |
| 708-052-07 | $2,086.23 |
| 708-052-08 | $2,375.28 |
| 708-052-09 | $2,227.12 |
| 708-052-10 | $2,299.08 |
| 708-052-11 | $2,227.12 |
| 708-052-12 | $2,274.90 |
| 708-052-13 | $2,086.23 |
| 708-052-14 | $2,274.90 |
| 708-052-15 | $2,227.12 |
| 708-052-16 | $2,375.28 |
| 708-052-17 | $2,227.12 |
| 708-052-18 | $2,375.28 |
| 708-052-19 | $2,375.28 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-052-20 | $2,227.12 |
| 708-052-21 | $2,375.28 |
| 708-052-22 | $2,299.08 |
| 708-052-23 | $2,227.12 |
| 708-052-24 | $2,375.28 |
| 708-052-25 | $2,299.08 |
| 708-052-26 | $2,227.12 |
| 708-052-27 | $2,274.90 |
| 708-052-28 | $2,299.08 |
| 708-052-29 | $2,274.90 |
| 708-052-30 | $2,331.13 |
| 708-052-31 | $2,106.79 |
| 708-052-32 | $2,274.90 |
| 708-052-33 | $2,375.28 |
| 708-052-34 | $2,227.12 |
| 708-052-35 | $2,299.08 |
| 708-052-36 | $2,106.79 |
| 708-052-37 | $2,331.13 |
| 708-052-38 | $2,375.28 |
| 708-052-39 | $2,299.08 |
| 708-052-40 | $2,227.12 |
| 708-052-41 | $2,201.73 |
| 708-052-42 | $2,331.13 |
| 708-052-43 | $2,299.08 |
| 708-052-44 | $2,227.12 |
| 708-052-45 | $2,299.08 |
| 708-052-46 | $2,375.28 |
| 708-052-47 | $2,227.12 |
| 708-052-48 | $2,299.08 |
| 708-052-49 | $2,274.90 |
| 708-052-50 | $2,227.12 |
| 708-052-51 | $2,299.08 |
| 708-052-52 | $2,274.90 |
| 708-052-53 | $2,227.12 |
| 708-052-54 | $2,299.08 |
| 708-052-55 | $2,375.28 |
| 708-052-56 | $2,274.90 |
| 708-052-57 | $2,201.73 |
| 708-052-58 | $2,106.79 |
| 708-052-59 | $2,201.73 |
| 708-052-60 | $2,331.13 |
| 708-052-61 | $2,375.28 |
| 708-052-62 | $2,086.23 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-052-63 | $2,227.12 |
| 708-052-64 | $2,375.28 |
| 708-052-65 | $2,299.08 |
| 708-052-66 | $2,227.12 |
| 708-052-67 | $2,375.28 |
| 708-052-68 | $2,086.23 |
| 708-052-69 | $2,274.90 |
| 708-052-70 | $2,299.08 |
| 708-052-71 | $2,227.12 |
| 708-052-72 | $2,375.28 |
| 708-052-73 | $2,086.23 |
| 708-052-74 | $2,274.90 |
| 708-052-75 | $2,227.12 |
| 708-052-76 | $2,375.28 |
| 708-052-77 | $2,227.12 |
| 708-052-78 | $2,335.37 |
| 708-052-79 | $2,443.00 |
| 708-052-80 | $2,274.90 |
| 708-052-81 | $2,227.12 |
| 708-052-82 | $2,380.72 |
| 708-052-83 | $2,335.37 |
| 708-052-84 | $2,375.28 |
| 708-062-01 | $2,393.42 |
| 708-062-02 | $2,412.77 |
| 708-062-03 | $2,268.85 |
| 708-062-04 | $2,393.42 |
| 708-062-05 | $2,412.77 |
| 708-062-06 | $2,268.85 |
| 708-062-07 | $2,393.42 |
| 708-062-08 | $2,412.77 |
| 708-062-09 | $2,393.42 |
| 708-062-10 | $2,268.85 |
| 708-062-11 | $2,393.42 |
| 708-062-12 | $2,412.77 |
| 708-062-13 | $2,268.85 |
| 708-062-14 | $2,412.77 |
| 708-062-15 | $2,393.42 |
| 708-062-16 | $2,393.42 |
| 708-062-17 | $2,412.77 |
| 708-062-18 | $2,412.77 |
| 708-062-19 | $2,268.85 |
| 708-063-01 | $2,393.42 |
| 708-063-02 | $2,412.77 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-063-03 | $2,252.52 |
| 708-063-04 | $2,412.77 |
| 708-063-05 | $2,393.42 |
| 708-063-06 | $2,412.77 |
| 708-063-07 | $2,252.52 |
| 708-063-08 | $2,412.77 |
| 708-063-09 | $2,393.42 |
| 708-063-10 | $2,412.77 |
| 708-063-11 | $2,393.42 |
| 708-063-12 | $2,393.42 |
| 708-063-13 | $2,268.85 |
| 708-063-14 | $2,412.77 |
| 708-063-15 | $2,268.85 |
| 708-063-16 | $2,393.42 |
| 708-063-17 | $2,412.77 |
| 708-063-18 | $2,393.42 |
| 708-063-19 | $2,412.77 |
| 708-063-20 | $2,268.85 |
| 708-063-21 | $2,412.77 |
| 708-063-22 | $2,393.42 |
| 708-063-23 | $2,412.77 |
| 708-063-24 | $2,268.85 |
| 708-063-25 | $2,393.42 |
| 708-063-26 | $2,412.77 |
| 708-063-27 | $2,252.52 |
| 708-063-28 | $2,393.42 |
| 708-063-29 | $2,412.77 |
| 708-063-30 | $2,252.52 |
| 708-063-31 | $2,393.42 |
| 708-063-32 | $2,412.77 |
| 708-063-33 | $2,393.42 |
| 708-063-34 | $2,412.77 |
| 708-063-35 | $2,393.42 |
| 708-063-36 | $2,412.77 |
| 708-063-37 | $2,412.77 |
| 708-063-38 | $2,393.42 |
| 708-063-39 | $2,252.52 |
| 708-063-40 | $2,412.77 |
| 708-063-41 | $2,393.42 |
| 708-063-42 | $2,393.42 |
| 708-063-43 | $2,268.85 |
| 708-063-44 | $2,412.77 |
| 708-063-45 | $2,393.42 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-063-46 | $2,393.42 |
| 708-063-47 | $2,268.85 |
| 708-063-48 | $2,412.77 |
| 708-063-49 | $2,268.85 |
| 708-063-50 | $2,393.42 |
| 708-063-51 | $2,412.77 |
| 708-063-52 | $2,268.85 |
| 708-063-53 | $2,412.77 |
| 708-072-01 | $1,415.61 |
| 708-072-02 | $1,404.73 |
| 708-072-03 | $1,494.22 |
| 708-072-04 | $1,481.52 |
| 708-072-05 | $1,404.73 |
| 708-072-06 | $1,481.52 |
| 708-072-07 | $1,494.22 |
| 708-072-08 | $1,415.61 |
| 708-072-09 | $1,404.73 |
| 708-072-10 | $1,494.22 |
| 708-072-11 | $1,481.52 |
| 708-072-12 | $1,415.61 |
| 708-072-13 | $1,494.22 |
| 708-072-14 | $1,481.52 |
| 708-072-15 | $1,494.22 |
| 708-072-16 | $1,404.73 |
| 708-072-17 | $1,415.61 |
| 708-072-18 | $1,494.22 |
| 708-072-19 | $1,481.52 |
| 708-072-20 | $1,404.73 |
| 708-072-21 | $1,481.52 |
| 708-072-22 | $1,415.61 |
| 708-072-23 | $1,494.22 |
| 708-072-24 | $1,404.73 |
| 708-072-25 | $1,494.22 |
| 708-072-26 | $1,415.61 |
| 708-072-27 | $1,404.73 |
| 708-072-28 | $1,494.22 |
| 708-072-29 | $1,481.52 |
| 708-072-30 | $1,415.61 |
| 708-072-31 | $1,404.73 |
| 708-072-32 | $1,415.61 |
| 708-072-33 | $1,481.52 |
| 708-072-34 | $1,494.22 |
| 708-072-35 | $1,415.61 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-072-36 | $1,494.22 |
| 708-072-37 | $1,481.52 |
| 708-072-38 | $1,404.73 |
| 708-072-39 | $1,494.22 |
| 708-072-40 | $1,481.52 |
| 708-072-41 | $1,494.22 |
| 708-072-42 | $1,415.61 |
| 708-072-43 | $1,494.22 |
| 708-072-44 | $1,481.52 |
| 708-072-45 | $1,404.73 |
| 708-072-46 | $1,415.61 |
| 708-072-47 | $1,494.22 |
| 708-072-48 | $1,481.52 |
| 708-072-49 | $1,481.52 |
| 708-072-50 | $1,404.73 |
| 708-072-51 | $1,494.22 |
| 708-072-52 | $1,415.61 |
| 708-072-53 | $1,481.52 |
| 708-072-54 | $1,494.22 |
| 708-072-55 | $1,404.73 |
| 708-072-56 | $1,481.52 |
| 708-072-57 | $1,415.61 |
| 708-073-01 | $1,481.52 |
| 708-073-02 | $1,494.22 |
| 708-073-03 | $1,404.73 |
| 708-073-04 | $1,481.52 |
| 708-073-05 | $1,494.22 |
| 708-073-06 | $1,404.73 |
| 708-073-07 | $1,415.61 |
| 708-073-08 | $1,615.16 |
| 708-073-09 | $1,415.61 |
| 708-073-10 | $1,481.52 |
| 708-073-11 | $1,615.16 |
| 708-073-12 | $1,404.73 |
| 708-073-13 | $1,415.61 |
| 708-073-14 | $1,494.22 |
| 708-073-15 | $1,481.52 |
| 708-073-16 | $1,415.61 |
| 708-073-17 | $1,494.22 |
| 708-073-18 | $1,404.73 |
| 708-073-19 | $1,481.52 |
| 708-073-20 | $1,494.22 |
| 708-073-21 | $1,404.73 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-073-22 | $1,494.22 |
| 708-073-23 | $1,404.73 |
| 708-073-24 | $1,494.22 |
| 708-073-25 | $1,415.61 |
| 708-073-26 | $1,481.52 |
| 708-073-27 | $1,494.22 |
| 708-073-28 | $1,481.52 |
| 708-073-29 | $1,415.61 |
| 708-073-30 | $1,481.52 |
| 708-073-31 | $1,494.22 |
| 708-073-32 | $1,415.61 |
| 708-073-33 | $1,494.22 |
| 708-073-34 | $1,404.73 |
| 708-073-35 | $1,481.52 |
| 708-073-36 | $1,404.73 |
| 708-073-37 | $1,415.61 |
| 708-073-38 | $1,494.22 |
| 708-073-39 | $1,481.52 |
| 708-073-40 | $1,415.61 |
| 708-073-41 | $1,404.73 |
| 708-073-42 | $1,494.22 |
| 708-073-43 | $1,481.52 |
| 708-073-44 | $1,404.73 |
| 708-073-45 | $1,415.61 |
| 708-073-46 | $1,494.22 |
| 708-073-47 | $1,481.52 |
| 708-082-01 | $1,793.55 |
| 708-082-02 | $1,702.85 |
| 708-082-03 | $1,742.76 |
| 708-082-04 | $1,793.55 |
| 708-082-05 | $1,742.76 |
| 708-082-06 | $1,578.28 |
| 708-082-07 | $1,742.76 |
| 708-082-08 | $1,793.55 |
| 708-082-09 | $1,578.28 |
| 708-082-10 | $1,647.21 |
| 708-082-11 | $1,578.28 |
| 708-082-12 | $1,742.76 |
| 708-082-13 | $1,578.28 |
| 708-082-14 | $1,742.76 |
| 708-082-15 | $1,647.21 |
| 708-082-16 | $1,742.76 |
| 708-082-17 | $1,578.28 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-082-18 | $1,742.76 |
| 708-082-19 | $1,578.28 |
| 708-082-20 | $1,742.76 |
| 708-082-21 | $1,647.21 |
| 708-082-22 | $1,578.28 |
| 708-082-23 | $1,647.21 |
| 708-082-24 | $1,742.76 |
| 708-082-25 | $1,647.82 |
| 708-082-26 | $1,742.76 |
| 708-082-27 | $1,578.28 |
| 708-082-28 | $1,742.76 |
| 708-083-01 | $1,742.76 |
| 708-083-02 | $1,647.21 |
| 708-083-03 | $1,578.28 |
| 708-083-04 | $1,647.21 |
| 708-083-05 | $1,742.76 |
| 708-083-06 | $1,647.21 |
| 708-083-07 | $1,742.76 |
| 708-083-08 | $1,647.21 |
| 708-083-09 | $1,578.28 |
| 708-083-10 | $1,647.21 |
| 708-083-11 | $1,578.28 |
| 708-083-12 | $1,647.21 |
| 708-083-13 | $1,578.28 |
| 708-083-14 | $1,742.76 |
| 708-083-15 | $1,578.28 |
| 708-083-16 | $1,742.76 |
| 708-083-17 | $1,647.21 |
| 708-083-18 | $1,578.28 |
| 708-083-19 | $1,647.21 |
| 708-083-20 | $1,742.76 |
| 708-083-21 | $1,647.21 |
| 708-083-22 | $1,742.76 |
| 708-083-23 | $1,578.28 |
| 708-083-24 | $1,742.76 |
| 708-083-25 | $1,647.21 |
| 708-083-26 | $1,742.76 |
| 708-083-27 | $1,578.28 |
| 708-083-28 | $1,742.76 |
| 708-083-29 | $1,578.28 |
| 708-083-30 | $1,647.21 |
| 708-083-31 | $1,578.28 |
| 708-083-32 | $1,647.21 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-083-33 | $1,578.28 |
| 708-083-34 | $1,647.21 |
| 708-083-35 | $1,742.76 |
| 708-083-36 | $1,819.55 |
| 708-083-37 | $1,793.55 |
| 708-083-38 | $1,578.28 |
| 708-083-39 | $1,742.76 |
| 708-083-40 | $1,793.55 |
| 708-083-41 | $1,792.95 |
| 708-083-42 | $1,702.85 |
| 708-083-43 | $1,742.76 |
| 708-083-44 | $1,793.55 |
| 708-083-45 | $1,702.85 |
| 708-083-46 | $1,742.76 |
| 708-083-47 | $1,793.55 |
| 708-092-01 | $2,095.30 |
| 708-092-02 | $1,943.52 |
| 708-092-03 | $1,843.14 |
| 708-092-04 | $2,030.60 |
| 708-092-05 | $2,095.30 |
| 708-092-06 | $1,773.60 |
| 708-092-07 | $2,072.93 |
| 708-092-08 | $1,990.69 |
| 708-092-09 | $1,843.14 |
| 708-092-10 | $2,043.29 |
| 708-092-11 | $2,208.38 |
| 708-092-12 | $2,301.50 |
| 708-092-13 | $2,275.50 |
| 708-092-14 | $2,230.75 |
| 708-092-15 | $2,095.30 |
| 708-092-16 | $2,072.93 |
| 708-092-17 | $1,843.14 |
| 708-092-18 | $2,095.30 |
| 708-092-19 | $2,030.60 |
| 708-092-20 | $1,943.52 |
| 708-092-21 | $1,843.14 |
| 708-092-22 | $1,943.52 |
| 708-092-23 | $2,095.30 |
| 708-092-24 | $2,044.50 |
| 708-092-25 | $2,095.30 |
| 708-092-26 | $2,030.60 |
| 708-092-27 | $2,095.30 |
| 708-092-28 | $1,943.52 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-092-29 | $2,072.93 |
| 708-092-30 | $2,105.58 |
| 708-092-31 | $1,943.52 |
| 708-092-32 | $2,095.30 |
| 708-092-33 | $1,943.52 |
| 708-092-34 | $1,843.14 |
| 708-092-35 | $2,030.60 |
| 708-092-36 | $1,843.14 |
| 708-092-37 | $1,943.52 |
| 708-092-38 | $2,044.50 |
| 708-092-39 | $1,843.14 |
| 708-092-40 | $1,943.52 |
| 708-092-41 | $2,105.58 |
| 708-092-42 | $2,095.30 |
| 708-092-43 | $2,044.50 |
| 708-092-44 | $2,095.30 |
| 708-093-01 | $2,030.60 |
| 708-093-02 | $1,843.14 |
| 708-093-03 | $2,105.58 |
| 708-093-04 | $1,843.14 |
| 708-093-05 | $1,943.52 |
| 708-093-06 | $2,105.58 |
| 708-093-07 | $1,943.52 |
| 708-093-08 | $1,843.14 |
| 708-093-09 | $1,943.52 |
| 708-093-10 | $2,030.60 |
| 708-093-11 | $1,843.14 |
| 708-093-12 | $2,030.60 |
| 708-093-13 | $2,095.30 |
| 708-093-14 | $1,843.14 |
| 708-093-15 | $2,095.30 |
| 708-093-16 | $1,843.14 |
| 708-093-17 | $2,044.50 |
| 708-093-18 | $2,105.58 |
| 708-093-19 | $1,943.52 |
| 708-093-20 | $2,095.30 |
| 708-093-21 | $2,050.55 |
| 708-093-22 | $1,773.60 |
| 708-093-23 | $1,843.14 |
| 708-093-24 | $2,095.30 |
| 708-093-25 | $1,943.52 |
| 708-093-26 | $2,030.60 |
| 708-093-27 | $2,105.58 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-093-28 | $2,030.60 |
| 708-093-29 | $1,943.52 |
| 708-093-30 | $2,095.30 |
| 708-093-31 | $1,843.14 |
| 708-093-32 | $1,943.52 |
| 708-093-33 | $2,030.60 |
| 708-093-34 | $2,105.58 |
| 708-093-35 | $1,990.69 |
| 708-093-36 | $1,843.14 |
| 708-093-37 | $2,095.30 |
| 708-093-38 | $2,072.93 |
| 708-093-39 | $1,843.14 |
| 708-093-40 | $2,072.93 |
| 708-093-41 | $2,105.58 |
| 708-093-42 | $1,843.14 |
| 708-093-43 | $2,051.76 |
| 708-093-44 | $2,095.30 |
| 708-093-45 | $2,050.55 |
| 708-093-46 | $2,095.30 |
| 708-093-47 | $1,972.54 |
| 708-093-48 | $1,773.60 |
| 708-093-49 | $2,095.30 |
| 708-093-50 | $2,050.55 |
| 708-093-51 | $1,990.69 |
| 708-093-52 | $2,095.30 |
| 708-093-53 | $1,773.60 |
| 708-093-54 | $1,943.52 |
| 708-093-55 | $2,095.30 |
| 708-093-56 | $1,843.14 |
| 708-093-57 | $1,943.52 |
| 708-093-58 | $2,030.60 |
| 708-093-59 | $1,843.14 |
| 708-093-60 | $2,105.58 |
| 708-093-61 | $2,030.60 |
| 708-093-62 | $1,943.52 |
| 708-093-63 | $2,095.30 |
| 708-102-01 | $3,183.16 |
| 708-102-02 | $3,064.64 |
| 708-102-03 | $2,853.60 |
| 708-102-04 | $2,853.60 |
| 708-102-05 | $3,183.16 |
| 708-102-06 | $3,057.99 |
| 708-102-07 | $3,183.16 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-102-08 | $3,067.66 |
| 708-102-09 | $3,189.81 |
| 708-102-10 | $2,853.60 |
| 708-102-11 | $3,064.64 |
| 708-102-12 | $3,107.57 |
| 708-102-13 | $3,226.70 |
| 708-102-14 | $3,189.81 |
| 708-102-15 | $3,209.77 |
| 708-102-16 | $3,038.03 |
| 708-102-17 | $3,107.57 |
| 708-102-18 | $3,235.17 |
| 708-103-01 | $3,057.99 |
| 708-103-02 | $3,183.16 |
| 708-103-03 | $2,853.60 |
| 708-103-04 | $3,064.64 |
| 708-103-05 | $2,853.60 |
| 708-103-06 | $3,181.95 |
| 708-103-07 | $3,064.64 |
| 708-103-08 | $3,189.81 |
| 708-103-09 | $3,064.64 |
| 708-103-10 | $3,181.95 |
| 708-103-11 | $2,853.60 |
| 708-103-12 | $3,057.99 |
| 708-103-13 | $3,183.16 |
| 708-103-14 | $3,064.64 |
| 708-103-15 | $2,853.60 |
| 708-103-16 | $3,067.66 |
| 708-103-17 | $3,183.16 |
| 708-103-18 | $3,183.16 |
| 708-103-19 | $3,057.99 |
| 708-103-20 | $2,853.60 |
| 708-103-21 | $3,189.81 |
| 708-103-22 | $3,067.66 |
| 708-103-23 | $2,853.60 |
| 708-103-24 | $3,566.54 |
| 708-103-25 | $3,661.48 |
| 708-103-26 | $3,437.74 |
| 708-103-27 | $3,064.64 |
| 708-103-28 | $3,181.95 |
| 708-103-29 | $3,064.64 |
| 708-103-30 | $3,189.81 |
| 708-104-01 | $2,853.60 |
| 708-104-02 | $3,226.70 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-104-03 | $3,107.57 |
| 708-104-04 | $3,235.17 |
| 708-104-05 | $2,763.50 |
| 708-104-06 | $3,107.57 |
| 708-104-07 | $2,763.50 |
| 708-104-08 | $3,226.70 |
| 708-104-09 | $3,107.57 |
| 708-104-10 | $3,226.70 |
| 708-104-11 | $3,107.57 |
| 708-104-12 | $3,064.64 |
| 708-104-13 | $3,189.81 |
| 708-104-14 | $2,853.60 |
| 708-104-15 | $3,057.99 |
| 708-104-16 | $3,183.16 |
| 708-104-17 | $3,189.81 |
| 708-104-18 | $3,446.21 |
| 708-104-19 | $3,183.16 |
| 708-104-20 | $2,853.60 |
| 708-104-21 | $3,437.74 |
| 708-104-22 | $2,853.60 |
| 708-104-23 | $3,437.74 |
| 708-104-24 | $3,183.16 |
| 708-104-25 | $2,853.60 |
| 708-104-26 | $2,853.60 |
| 708-104-27 | $3,107.57 |
| 708-104-28 | $3,226.70 |
| 708-104-29 | $3,107.57 |
| 708-104-30 | $3,226.70 |
| 708-104-31 | $2,763.50 |
| 708-104-32 | $3,235.17 |
| 708-104-33 | $3,107.57 |
| 708-104-34 | $3,181.95 |
| 708-104-35 | $2,853.60 |
| 708-111-01 | $1,559.53 |
| 708-111-02 | $1,390.82 |
| 708-111-03 | $1,589.77 |
| 708-111-04 | $1,589.77 |
| 708-111-05 | $1,559.53 |
| 708-111-06 | $1,260.81 |
| 708-111-07 | $1,559.53 |
| 708-111-08 | $1,260.81 |
| 708-111-09 | $1,559.53 |
| 708-111-10 | $1,390.82 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-111-11 | $1,559.53 |
| 708-111-12 | $1,589.77 |
| 708-111-13 | $1,559.53 |
| 708-111-14 | $1,589.77 |
| 708-111-15 | $1,260.81 |
| 708-111-16 | $1,559.53 |
| 708-111-17 | $1,589.77 |
| 708-111-18 | $1,390.82 |
| 708-111-19 | $1,559.53 |
| 708-111-20 | $1,589.77 |
| 708-111-21 | $1,559.53 |
| 708-111-22 | $1,260.81 |
| 708-111-23 | $1,559.53 |
| 708-111-24 | $1,390.82 |
| 708-111-25 | $1,260.81 |
| 708-111-26 | $1,589.77 |
| 708-111-27 | $1,260.81 |
| 708-111-28 | $1,559.53 |
| 708-111-29 | $1,390.82 |
| 708-111-30 | $1,589.77 |
| 708-111-31 | $1,559.53 |
| 708-111-32 | $1,589.77 |
| 708-111-33 | $1,559.53 |
| 708-111-34 | $1,260.81 |
| 708-111-35 | $1,559.53 |
| 708-111-36 | $1,390.82 |
| 708-111-37 | $1,559.53 |
| 708-111-38 | $1,559.53 |
| 708-111-39 | $1,260.81 |
| 708-111-40 | $1,559.53 |
| 708-111-41 | $1,589.77 |
| 708-111-42 | $1,390.82 |
| 708-111-43 | $1,559.53 |
| 708-111-44 | $1,589.77 |
| 708-111-45 | $1,260.81 |
| 708-111-46 | $1,559.53 |
| 708-111-47 | $1,390.82 |
| 708-111-48 | $1,559.53 |
| 708-111-49 | $1,589.77 |
| 708-111-50 | $1,260.81 |
| 708-111-51 | $1,589.77 |
| 708-111-52 | $1,559.53 |
| 708-111-53 | $1,589.77 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-111-54 | $1,390.82 |
| 708-111-55 | $1,559.53 |
| 708-111-56 | $1,589.77 |
| 708-111-57 | $1,559.53 |
| 708-111-58 | $1,589.77 |
| 708-111-59 | $1,390.82 |
| 708-111-60 | $1,589.77 |
| 708-111-61 | $1,559.53 |
| 708-111-62 | $1,260.81 |
| 708-111-63 | $1,390.82 |
| 708-111-64 | $1,260.81 |
| 708-111-65 | $1,559.53 |
| 708-111-66 | $1,589.77 |
| 708-111-67 | $1,559.53 |
| 708-111-68 | $1,260.81 |
| 708-111-69 | $1,559.53 |
| 708-111-70 | $1,589.77 |
| 708-111-71 | $1,260.81 |
| 708-111-72 | $1,260.81 |
| 708-111-73 | $1,559.53 |
| 708-111-74 | $1,390.82 |
| 708-111-75 | $1,260.81 |
| 708-122-01 | $3,566.54 |
| 708-122-02 | $3,661.48 |
| 708-122-03 | $3,437.74 |
| 708-122-04 | $3,670.55 |
| 708-122-05 | $3,437.74 |
| 708-122-06 | $3,661.48 |
| 708-122-07 | $3,446.21 |
| 708-122-08 | $3,566.54 |
| 708-122-09 | $3,446.21 |
| 708-122-10 | $3,670.55 |
| 708-122-11 | $3,437.74 |
| 708-122-12 | $3,661.48 |
| 708-122-13 | $3,661.48 |
| 708-122-14 | $3,446.21 |
| 708-122-15 | $3,566.54 |
| 708-122-16 | $3,437.74 |
| 708-122-17 | $3,670.55 |
| 708-122-18 | $3,437.74 |
| 708-122-19 | $3,661.48 |
| 708-122-20 | $3,566.54 |
| 708-122-21 | $3,446.21 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-122-22 | $3,670.55 |
| 708-122-23 | $3,566.54 |
| 708-122-24 | $3,566.54 |
| 708-122-25 | $3,437.74 |
| 708-122-26 | $3,670.55 |
| 708-122-27 | $3,437.74 |
| 708-122-28 | $3,661.48 |
| 708-122-29 | $3,670.55 |
| 708-122-30 | $3,437.74 |
| 708-122-31 | $3,661.48 |
| 708-122-32 | $3,437.74 |
| 708-122-33 | $3,566.54 |
| 708-123-01 | $2,387.98 |
| 708-123-02 | $2,600.23 |
| 708-123-03 | $2,721.17 |
| 708-123-04 | $2,600.23 |
| 708-123-05 | $2,501.06 |
| 708-123-06 | $2,660.70 |
| 708-123-07 | $2,333.55 |
| 708-123-08 | $2,722.98 |
| 708-123-09 | $2,387.98 |
| 708-123-10 | $2,387.98 |
| 708-123-11 | $2,592.37 |
| 708-123-12 | $2,722.98 |
| 708-123-13 | $2,592.37 |
| 708-123-14 | $2,333.55 |
| 708-123-15 | $2,660.70 |
| 708-123-16 | $2,501.06 |
| 708-123-17 | $2,333.55 |
| 708-123-18 | $2,660.70 |
| 708-123-19 | $2,501.06 |
| 708-123-20 | $2,660.70 |
| 708-123-21 | $2,333.55 |
| 708-123-22 | $2,501.06 |
| 708-123-23 | $2,333.55 |
| 708-123-24 | $2,722.98 |
| 708-123-25 | $2,722.98 |
| 708-123-26 | $2,592.37 |
| 708-123-27 | $2,387.98 |
| 708-123-28 | $2,722.98 |
| 708-123-29 | $2,387.98 |
| 708-123-30 | $2,721.17 |
| 708-123-31 | $2,374.07 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-123-32 | $2,600.23 |
| 708-123-33 | $2,721.17 |
| 708-123-34 | $2,600.23 |
| 708-123-35 | $2,374.07 |
| 708-123-36 | $2,600.23 |
| 708-123-37 | $2,721.17 |
| 708-123-38 | $2,600.23 |
| 708-123-39 | $2,600.23 |
| 708-124-01 | $2,721.17 |
| 708-124-02 | $2,600.23 |
| 708-124-03 | $2,721.17 |
| 708-124-04 | $2,600.23 |
| 708-124-05 | $2,374.07 |
| 708-124-06 | $2,721.17 |
| 708-124-07 | $2,499.24 |
| 708-124-08 | $2,739.31 |
| 708-124-09 | $2,374.07 |
| 708-124-10 | $2,600.23 |
| 708-124-11 | $2,513.15 |
| 708-124-12 | $2,391.60 |
| 708-124-13 | $2,600.23 |
| 708-124-14 | $2,513.15 |
| 708-124-15 | $2,600.23 |
| 708-124-16 | $2,513.15 |
| 708-124-17 | $2,600.23 |
| 708-124-18 | $2,513.15 |
| 708-124-19 | $2,600.23 |
| 708-124-20 | $2,391.60 |
| 708-124-21 | $2,513.15 |
| 708-124-22 | $2,600.23 |
| 708-124-23 | $2,391.60 |
| 708-124-24 | $2,600.23 |
| 708-124-25 | $2,513.15 |
| 708-124-26 | $2,600.23 |
| 708-124-27 | $2,513.15 |
| 708-124-28 | $2,391.60 |
| 708-124-29 | $2,513.15 |
| 708-124-30 | $2,600.23 |
| 708-124-31 | $2,391.60 |
| 708-124-32 | $2,513.15 |
| 708-124-33 | $2,513.15 |
| 708-124-34 | $2,391.60 |
| 708-124-35 | $2,600.23 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 708-124-36 | $2,391.60 |
| 708-124-37 | $2,600.23 |
| 708-124-38 | $2,513.15 |
| 708-124-39 | $2,600.23 |
| 708-124-40 | $2,513.15 |
| 708-124-41 | $2,391.60 |
| 708-124-42 | $2,600.23 |
| 708-124-43 | $2,513.15 |
| 708-124-44 | $2,391.60 |
| 708-124-45 | $2,600.23 |
| 708-124-46 | $2,513.15 |
| 708-124-47 | $2,600.23 |
| 708-124-48 | $2,391.60 |
| 708-124-49 | $2,600.23 |
| 708-124-50 | $2,513.15 |
| 708-124-51 | $2,600.23 |
| 708-124-52 | $2,513.15 |
| 930-02-420 | $954.22 |
| 930-02-421 | $843.56 |
| 930-02-422 | $891.33 |
| 930-02-423 | $732.30 |
| 930-02-424 | $819.98 |
| 930-02-425 | $819.98 |
| 930-02-426 | $732.30 |
| 930-02-427 | $891.33 |
| 930-02-428 | $843.56 |
| 930-02-429 | $954.22 |
| 930-02-430 | $954.22 |
| 930-02-431 | $843.56 |
| 930-02-432 | $954.22 |
| 930-02-433 | $954.22 |
| 930-02-434 | $843.56 |
| 930-02-435 | $954.22 |
| 930-02-436 | $954.22 |
| 930-02-437 | $843.56 |
| 930-02-438 | $843.56 |
| 930-02-439 | $891.33 |
| 930-02-440 | $732.30 |
| 930-02-441 | $819.98 |
| 930-02-442 | $954.22 |
| 930-02-443 | $843.56 |
| 930-02-444 | $843.56 |
| 930-02-445 | $891.33 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 930-02-446 | $732.30 |
| 930-02-447 | $819.98 |
| 930-02-448 | $819.98 |
| 930-02-449 | $732.30 |
| 930-02-450 | $891.33 |
| 930-02-451 | $843.56 |
| 930-02-452 | $843.56 |
| 930-02-453 | $954.22 |
| 930-02-454 | $819.98 |
| 930-02-455 | $732.30 |
| 930-02-456 | $891.33 |
| 930-02-457 | $843.56 |
| 930-02-458 | $843.56 |
| 930-02-459 | $954.22 |
| 930-02-460 | $954.22 |
| 930-02-461 | $843.56 |
| 930-02-462 | $843.56 |
| 930-02-463 | $891.33 |
| 930-02-464 | $732.30 |
| 930-02-465 | $819.98 |
| 930-02-466 | $954.22 |
| 930-02-467 | $843.56 |
| 930-02-468 | $843.56 |
| 930-02-469 | $891.33 |
| 930-02-470 | $732.30 |
| 930-02-471 | $819.98 |
| 930-02-472 | $819.98 |
| 930-02-473 | $732.30 |
| 930-02-474 | $891.33 |
| 930-02-475 | $843.56 |
| 930-02-476 | $843.56 |
| 930-02-477 | $954.22 |
| 930-02-478 | $819.98 |
| 930-02-479 | $732.30 |
| 930-02-480 | $891.33 |
| 930-02-481 | $843.56 |
| 930-02-482 | $843.56 |
| 930-02-483 | $954.22 |
| 930-02-484 | $819.98 |
| 930-02-485 | $732.30 |
| 930-02-486 | $891.33 |
| 930-02-487 | $843.56 |
| 930-02-488 | $843.56 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 930-02-489 | $843.56 |
| 930-02-490 | $954.22 |
| 930-02-491 | $958.46 |
| 930-02-492 | $1,137.45 |
| 930-02-493 | $1,015.30 |
| 930-02-494 | $1,015.30 |
| 930-02-495 | $1,137.45 |
| 930-02-496 | $958.46 |
| 930-02-497 | $958.46 |
| 930-02-498 | $1,137.45 |
| 930-02-499 | $1,015.30 |
| 930-02-500 | $1,015.30 |
| 930-02-501 | $1,137.45 |
| 930-02-502 | $958.46 |
| 930-02-503 | $958.46 |
| 930-02-504 | $1,137.45 |
| 930-02-505 | $1,015.30 |
| 930-02-506 | $1,015.30 |
| 930-02-507 | $1,137.45 |
| 930-02-508 | $958.46 |
| 930-02-509 | $958.46 |
| 930-02-510 | $1,137.45 |
| 930-02-511 | $1,015.30 |
| 930-02-512 | $1,015.30 |
| 930-02-513 | $1,137.45 |
| 930-02-514 | $958.46 |
| 930-02-515 | $958.46 |
| 930-02-516 | $1,137.45 |
| 930-02-517 | $1,015.30 |
| 930-02-518 | $1,015.30 |
| 930-02-519 | $1,137.45 |
| 930-02-520 | $958.46 |
| 930-02-521 | $781.28 |
| 930-02-522 | $958.46 |
| 930-02-523 | $1,137.45 |
| 930-02-524 | $1,015.30 |
| 930-02-525 | $1,015.30 |
| 930-02-526 | $1,137.45 |
| 930-02-527 | $958.46 |
| 930-02-528 | $781.28 |
| 930-02-529 | $958.46 |
| 930-02-530 | $1,137.45 |
| 930-02-531 | $1,015.30 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 930-02-532 | $1,015.30 |
| 930-02-533 | $1,137.45 |
| 930-02-534 | $958.46 |
| 930-02-535 | $958.46 |
| 930-02-536 | $1,137.45 |
| 930-02-537 | $1,015.30 |
| 930-02-538 | $1,015.30 |
| 930-02-539 | $1,137.45 |
| 930-02-540 | $958.46 |
| 930-02-541 | $958.46 |
| 930-02-542 | $1,137.45 |
| 930-02-543 | $1,015.30 |
| 930-02-544 | $1,015.30 |
| 930-02-545 | $1,137.45 |
| 930-02-546 | $958.46 |
| 930-02-547 | $781.28 |
| 930-02-548 | $958.46 |
| 930-02-549 | $605.31 |
| 930-02-550 | $1,015.30 |
| 930-02-551 | $1,015.30 |
| 930-02-552 | $1,137.45 |
| 930-02-553 | $910.08 |
| 930-02-554 | $781.28 |
| 930-02-555 | $781.28 |
| 930-02-556 | $910.08 |
| 930-02-557 | $910.08 |
| 930-02-558 | $605.31 |
| 930-02-559 | $1,015.30 |
| 930-02-560 | $1,015.30 |
| 930-02-561 | $605.31 |
| 930-02-562 | $910.08 |
| 930-02-563 | $910.08 |
| 930-02-564 | $781.28 |
| 930-02-565 | $781.28 |
| 930-02-566 | $910.08 |
| 930-02-567 | $910.08 |
| 930-02-568 | $605.31 |
| 930-02-569 | $1,015.30 |
| 930-02-570 | $1,015.30 |
| 930-02-571 | $1,137.45 |
| 930-02-572 | $910.08 |
| 930-02-573 | $910.08 |
| 930-02-574 | $781.28 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 930-02-585 | $819.98 |
| 930-02-586 | $732.30 |
| 930-02-587 | $891.33 |
| 930-02-588 | $891.33 |
| 930-02-589 | $843.56 |
| 930-02-590 | $843.56 |
| 930-02-591 | $843.56 |
| 930-02-592 | $954.22 |
| 930-02-593 | $954.22 |
| 930-02-594 | $843.56 |
| 930-02-595 | $843.56 |
| 930-02-596 | $843.56 |
| 930-02-597 | $891.33 |
| 930-02-598 | $891.33 |
| 930-02-599 | $732.30 |
| 930-02-600 | $819.98 |
| 930-02-601 | $954.22 |
| 930-02-602 | $843.56 |
| 930-02-603 | $843.56 |
| 930-02-604 | $843.56 |
| 930-02-605 | $891.33 |
| 930-02-606 | $891.33 |
| 930-02-607 | $732.30 |
| 930-02-608 | $819.98 |
| 930-02-609 | $819.98 |
| 930-02-610 | $732.30 |
| 930-02-611 | $891.33 |
| 930-02-612 | $843.56 |
| 930-02-613 | $843.56 |
| 930-02-614 | $954.22 |
| 930-02-615 | $819.98 |
| 930-02-616 | $732.30 |
| 930-02-617 | $891.33 |
| 930-02-618 | $843.56 |
| 930-02-619 | $843.56 |
| 930-02-620 | $954.22 |
| 930-02-621 | $954.22 |
| 930-02-622 | $843.56 |
| 930-02-623 | $843.56 |
| 930-02-624 | $891.33 |
| 930-02-625 | $732.30 |
| 930-02-626 | $819.98 |
| 930-02-627 | $954.22 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 930-02-628 | $843.56 |
| 930-02-629 | $843.56 |
| 930-02-630 | $891.33 |
| 930-02-631 | $732.30 |
| 930-02-632 | $819.98 |
| 930-02-633 | $819.98 |
| 930-02-634 | $732.30 |
| 930-02-635 | $891.33 |
| 930-02-636 | $843.56 |
| 930-02-637 | $843.56 |
| 930-02-638 | $954.22 |
| 930-02-639 | $819.98 |
| 930-02-640 | $732.30 |
| 930-02-641 | $891.33 |
| 930-02-642 | $843.56 |
| 930-02-643 | $843.56 |
| 930-02-644 | $954.22 |
| 930-02-645 | $954.22 |
| 930-02-646 | $843.56 |
| 930-02-647 | $843.56 |
| 930-02-648 | $891.33 |
| 930-02-649 | $732.30 |
| 930-02-650 | $819.98 |
| 930-02-651 | $954.22 |
| 930-02-652 | $843.56 |
| 930-02-653 | $843.56 |
| 930-02-654 | $891.33 |
| 930-02-655 | $732.30 |
| 930-02-656 | $819.98 |
| 930-02-657 | $954.22 |
| 930-02-658 | $843.56 |
| 930-02-659 | $843.56 |
| 930-02-660 | $891.33 |
| 930-02-661 | $732.30 |
| 930-02-662 | $819.98 |
| 930-02-663 | $954.22 |
| 930-02-664 | $843.56 |
| 930-02-665 | $843.56 |
| 930-02-666 | $891.33 |
| 930-02-667 | $732.30 |
| 930-02-668 | $819.98 |
| 930-02-669 | $819.98 |
| 930-02-670 | $732.30 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 930-02-671 | $891.33 |
| 930-02-672 | $843.56 |
| 930-02-673 | $954.22 |
| 930-02-674 | $954.22 |
| 930-02-675 | $843.56 |
| 930-02-676 | $891.33 |
| 930-02-677 | $732.30 |
| 930-02-678 | $819.98 |
| 930-02-679 | $954.22 |
| 930-02-680 | $843.56 |
| 930-02-681 | $891.33 |
| 930-02-682 | $732.30 |
| 930-02-683 | $819.98 |
| 930-02-684 | $781.28 |
| 930-02-685 | $958.46 |
| 930-02-686 | $958.46 |
| 930-02-687 | $1,137.45 |
| 930-02-688 | $1,015.30 |
| 930-02-689 | $1,015.30 |
| 930-02-690 | $1,137.45 |
| 930-02-691 | $958.46 |
| 930-02-692 | $958.46 |
| 930-02-693 | $781.28 |
| 930-02-694 | $781.28 |
| 930-02-695 | $958.46 |
| 930-02-696 | $958.46 |
| 930-02-697 | $1,137.45 |
| 930-02-698 | $1,015.30 |
| 930-02-699 | $1,015.30 |
| 930-02-700 | $1,137.45 |
| 930-02-701 | $958.46 |
| 930-02-702 | $958.46 |
| 930-02-703 | $781.28 |
| 930-02-704 | $781.28 |
| 930-02-705 | $958.46 |
| 930-02-706 | $958.46 |
| 930-02-707 | $1,137.45 |
| 930-02-708 | $1,015.30 |
| 930-02-709 | $1,015.30 |
| 930-02-710 | $1,137.45 |
| 930-02-711 | $958.46 |
| 930-02-712 | $958.46 |
| 930-02-713 | $781.28 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 930-02-714 | $958.46 |
| 930-02-715 | $1,137.45 |
| 930-02-716 | $1,015.30 |
| 930-02-717 | $1,015.30 |
| 930-02-718 | $1,137.45 |
| 930-02-719 | $958.46 |
| 930-02-720 | $958.46 |
| 930-02-721 | $1,137.45 |
| 930-02-722 | $1,015.30 |
| 930-02-723 | $1,015.30 |
| 930-02-724 | $1,137.45 |
| 930-02-725 | $958.46 |
| 930-02-726 | $958.46 |
| 930-02-727 | $1,137.45 |
| 930-02-728 | $1,015.30 |
| 930-02-729 | $1,015.30 |
| 930-02-730 | $1,137.45 |
| 930-02-731 | $958.46 |
| 933-04-106 | $1,065.49 |
| 933-04-107 | $756.48 |
| 933-04-108 | $1,042.51 |
| 933-04-109 | $1,065.49 |
| 933-04-110 | $756.48 |
| 933-04-111 | $1,042.51 |
| 933-04-112 | $1,065.49 |
| 933-04-113 | $756.48 |
| 933-04-114 | $1,042.51 |
| 933-04-115 | $1,065.49 |
| 933-04-116 | $756.48 |
| 933-04-117 | $1,042.51 |
| 933-04-118 | $1,065.49 |
| 933-04-119 | $756.48 |
| 933-04-120 | $1,042.51 |
| 933-04-121 | $1,065.49 |
| 933-04-122 | $756.48 |
| 933-04-123 | $1,042.51 |
| 933-04-124 | $1,065.49 |
| 933-04-125 | $756.48 |
| 933-04-126 | $1,042.51 |
| 933-04-127 | $1,065.49 |
| 933-04-128 | $756.48 |
| 933-04-129 | $1,042.51 |
| 933-04-130 | $1,042.51 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 933-04-131 | $756.48 |
| 933-04-132 | $1,065.49 |
| 933-04-133 | $1,065.49 |
| 933-04-134 | $756.48 |
| 933-04-135 | $1,042.51 |
| 933-04-136 | $1,065.49 |
| 933-04-137 | $756.48 |
| 933-04-138 | $1,042.51 |
| 933-04-139 | $1,065.49 |
| 933-04-140 | $756.48 |
| 933-04-141 | $1,042.51 |
| 933-04-142 | $1,065.49 |
| 933-04-143 | $756.48 |
| 933-04-144 | $1,042.51 |
| 933-04-145 | $1,042.51 |
| 933-04-146 | $756.48 |
| 933-04-147 | $1,065.49 |
| 933-04-148 | $1,042.51 |
| 933-04-149 | $756.48 |
| 933-04-150 | $1,065.49 |
| 933-04-151 | $1,042.51 |
| 933-04-152 | $756.48 |
| 933-04-153 | $1,065.49 |
| 933-04-154 | $1,042.51 |
| 933-04-155 | $756.48 |
| 933-04-156 | $1,065.49 |
| 933-04-157 | $1,042.51 |
| 933-04-158 | $756.48 |
| 933-04-159 | $1,065.49 |
| 933-04-160 | $1,042.51 |
| 933-04-161 | $756.48 |
| 933-04-162 | $1,065.49 |
| 933-04-163 | $1,042.51 |
| 933-04-164 | $756.48 |
| 933-04-165 | $1,065.49 |
| 933-04-166 | $1,042.51 |
| 933-04-167 | $756.48 |
| 933-04-168 | $1,065.49 |
| 933-04-169 | $1,042.51 |
| 933-04-170 | $756.48 |
| 933-04-171 | $1,065.49 |
| 933-04-172 | $1,042.51 |
| 933-04-173 | $756.48 |

## Appendix D

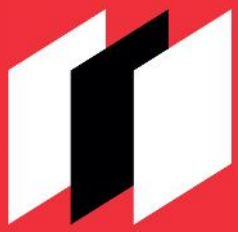
## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 933-04-174 | $1,065.49 |
| 933-04-175 | $1,042.51 |
| 933-04-176 | $756.48 |
| 933-04-177 | $1,065.49 |
| 933-04-178 | $1,042.51 |
| 933-04-179 | $756.48 |
| 933-04-180 | $1,065.49 |
| 933-04-181 | $1,042.51 |
| 933-04-182 | $756.48 |
| 933-04-183 | $1,065.49 |
| 933-04-184 | $1,065.49 |
| 933-04-185 | $756.48 |
| 933-04-186 | $1,042.51 |
| 933-04-187 | $1,065.49 |
| 933-04-188 | $756.48 |
| 933-04-189 | $1,042.51 |
| 933-04-190 | $1,065.49 |
| 933-04-191 | $756.48 |
| 933-04-192 | $1,042.51 |
| 933-04-193 | $1,065.49 |
| 933-04-194 | $756.48 |
| 933-04-195 | $1,042.51 |
| 933-04-196 | $1,065.49 |
| 933-04-197 | $756.48 |
| 933-04-198 | $1,042.51 |
| 933-04-199 | $1,065.49 |
| 933-04-200 | $756.48 |
| 933-04-201 | $1,042.51 |
| 933-04-202 | $1,065.49 |
| 933-04-203 | $756.48 |
| 933-04-204 | $1,042.51 |
| 933-04-205 | $1,042.51 |
| 933-04-206 | $756.48 |
| 933-04-207 | $1,065.49 |
| 933-04-208 | $1,065.49 |
| 933-04-209 | $756.48 |
| 933-04-210 | $1,042.51 |
| 933-04-211 | $1,065.49 |
| 933-04-212 | $756.48 |
| 933-04-213 | $1,042.51 |
| 933-04-214 | $1,065.49 |
| 933-04-215 | $756.48 |
| 933-04-216 | $1,042.51 |

## Appendix D

## IA No. 2002-1 of CFD No. 90-2 of the Capistrano Unified School District

| Assessor's Parcel Number | FY 2023-2024 Special Tax |
|---|---|
| 933-04-217 | $1,065.49 |
| 933-04-218 | $756.48 |
| 933-04-219 | $1,042.51 |
| 933-04-220 | $1,065.49 |
| 933-04-221 | $756.48 |
| 933-04-222 | $1,042.51 |
| 933-04-223 | $1,065.49 |
| 933-04-224 | $756.48 |
| 933-04-225 | $1,042.51 |
| 933-04-226 | $1,065.49 |
| 933-04-227 | $756.48 |
| 933-04-228 | $1,042.51 |
| 933-04-229 | $1,065.49 |
| 933-04-230 | $756.48 |
| 933-04-231 | $1,042.51 |
| 933-04-232 | $1,065.49 |
| 933-04-233 | $756.48 |
| 933-04-234 | $1,042.51 |
| 933-04-235 | $1,065.49 |
| 933-04-236 | $756.48 |
| 933-04-237 | $1,042.51 |
| 933-04-238 | $1,065.49 |
| 933-04-239 | $756.48 |
| 933-04-240 | $1,042.51 |
| 933-04-241 | $1,065.49 |
| 933-04-242 | $756.48 |
| 933-04-243 | $1,042.51 |
| 933-04-244 | $1,065.49 |
| 933-04-245 | $756.48 |
| 933-04-246 | $1,042.51 |
| 933-04-247 | $1,065.49 |
| 933-04-248 | $756.48 |
| 933-04-249 | $1,042.51 |
| **Total FY 2023-2024 Special Tax Levy** | **$3,226,042.67** |
| **Total Number of Parcels Taxed** | **1,838** |



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