www.FinanceDTA.com
18201 Von Karman Avenue, Suite 220
Irvine, CA 92612

October 20, 2026

Clark Hampton
Deputy Superintendent, Business and Support Services
Capistrano Unified School District
33122 Valle Road
San Juan Capistrano, CA 92675

Re: Legislation Requirements / Yearly Fiscal Status Reports

Dear Clark:

Pursuant to Assembly Bill No. 1666, Capistrano Unified School District must, within seven months after the last day of each fiscal year (starting January 31, 2017), prominently display on its website the following for each CFD:

1) Copy of the annual report for that fiscal year pursuant to Section 53343.1
   - Section 53343.1 requires CFDs formed after January 1, 1992 to prepare an annual report including specific information, but only if requested by an interested party
   - To the best of our knowledge, such report has never been requested for any Capistrano Unified School District CFD
2) Copy of the enclosed Mello-Roos Yearly Fiscal Status Reports

For your use, enclosed please find the Yearly Fiscal Status Reports for the following Special Tax Bonds, which were submitted electronically to the California Debt and Investment Advisory Commission on October 20, 2026:

1) Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 Series 2016
2) Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 IA No. 2002-1 Series 2023
3) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2016
4) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2018
5) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2020
6) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1B Series 2018
7) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1B Series 2020
8) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2005
9) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2019
10) Mello-Roos Yearly Fiscal Status Report: CFD No. 2004-1 Series 2015
11) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2016
12) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2021A
13) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2021B

As mentioned previously, the enclosed Yearly Fiscal Status Reports must be prominently displayed on the Capistrano Unified School District's website pursuant to Assembly Bill No. 1666 by January 31, 2027.

Should you have any questions or concerns, please contact me at (800) 969 4DTA.

Sincerely,



Andrea Roess
Managing Director

Enclosures

cc: Keith Weaver, Government Financial Strategies Inc.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 90-2
Issue Name:	(Talega) (Improvement Area No. 2002-1) Special Tax Refunding Bonds, Series 2023
Project Name:	Talega Improvement Area No 2002-1
Actual Sale Date:	7/27/2023
Settlement Date:	8/22/2023
Original Principal Amount:	$24,430,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$2,443,000.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA-/AA
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated

Standard & Poor:

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$20,330,000.00
Bond Reserve Fund:	$2,443,000.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$2,443,941,388.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$3,354,799.89
Total Amount of Unpaid Special Taxes Annually:	$7,473.45
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	9

Total Amount of Special Taxes Due on Delinquent Parcels:	$16,736.10

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_90-2_IA_2002-1_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

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

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 90-2
Issue Name:	2016 Special Tax Ref Bonds
Project Name:	Talega
Actual Sale Date:	7/7/2016
Settlement Date:	7/28/2016
Original Principal Amount:	$33,020,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$3,061,418.76

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/BBB+
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$17,290,000.00
Bond Reserve Fund:	$3,061,418.76
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$4,078,555,427.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$2,794,474.06
Total Amount of Unpaid Special Taxes Annually:	$7,417.11
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	14
Total Amount of Special Taxes Due on Delinquent Parcels:	$11,765.57

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_90-2_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

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

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1A
Issue Name:	2016 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	6/23/2016
Settlement Date:	7/13/2016
Original Principal Amount:	$6,375,000.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,333,282.50

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$5,330,000.00
Bond Reserve Fund:	$1,368,029.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$768,695.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$811,368,574.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$888,999.44
Total Amount of Unpaid Special Taxes Annually:	$11,684.31
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	7
Total Amount of Special Taxes Due on Delinquent Parcels:	$24,944.48

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_98-1A_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $66,596.00 in the Series 2016 Bonds School Facilities Account, $163,334.00 in the Series 2018 Bonds School Facilities Account, and $538,765.00 in the Series 2020 Bonds School Facilities Account.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1A
Issue Name:	2018 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	5/10/2018
Settlement Date:	5/31/2018
Original Principal Amount:	$8,670,000.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,333,282.50

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$7,750,000.00
Bond Reserve Fund:	$1,368,029.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$768,695.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$811,368,574.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$888,999.44
Total Amount of Unpaid Special Taxes Annually:	$11,684.31
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	7
Total Amount of Special Taxes Due on Delinquent Parcels:	$24,944.48

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_98-1A_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $66,596.00 in the Series 2016 Bonds School Facilities Account, $163,334.00 in the Series 2018 Bonds School Facilities Account, and $538,765.00 in the Series 2020 Bonds School Facilities Account.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1A
Issue Name:	2020 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	12/9/2020
Settlement Date:	12/30/2020
Original Principal Amount:	$2,790,000.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,333,282.50

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$2,330,000.00
Bond Reserve Fund:	$1,368,029.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$768,695.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$811,368,574.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$888,999.44
Total Amount of Unpaid Special Taxes Annually:	$11,684.31
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	7
Total Amount of Special Taxes Due on Delinquent Parcels:	$24,944.48

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_98-1A_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $66,596.00 in the Series 2016 Bonds School Facilities Account, $163,334.00 in the Series 2018 Bonds School Facilities Account, and $538,765.00 in the Series 2020 Bonds School Facilities Account.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1B
Issue Name:	2018 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	5/10/2018
Settlement Date:	5/31/2018
Original Principal Amount:	$4,830,000.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$721,354.58

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$4,505,000.00
Bond Reserve Fund:	$749,347.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$167,982.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$650,892,435.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$478,741.50
Total Amount of Unpaid Special Taxes Annually:	$5,231.44
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	5
Total Amount of Special Taxes Due on Delinquent Parcels:	$10,786.29

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_98-1B_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $125,670.00 in the Series 2018 Bonds School Facilities Account and $42,312.00 in the Series 2020 Bonds Proceeds School Facilities Account.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-1B
Issue Name:	2020 Special Tax Bonds
Project Name:	Pacifica San Juan
Actual Sale Date:	12/9/2020
Settlement Date:	12/30/2020
Original Principal Amount:	$5,780,000.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$721,354.58

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/BBB
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$5,425,000.00
Bond Reserve Fund:	$749,347.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$167,982.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$650,892,435.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$478,741.50
Total Amount of Unpaid Special Taxes Annually:	$5,231.44
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	5
Total Amount of Special Taxes Due on Delinquent Parcels:	$10,786.29

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_98-1B_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Consists of $125,670.00 in the Series 2018 Bonds School Facilities Account and $42,312.00 in the Series 2020 Bonds Proceeds School Facilities Account.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-2
Issue Name:	2005 Special Tax Ref Bonds
Project Name:	Ladera Ranch
Actual Sale Date:	4/14/2005
Settlement Date:	4/28/2005
Original Principal Amount:	$119,099,491.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$10,405,500.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AAA
Fitch:	
Moody's:	Aaa
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$29,056,379.61
Bond Reserve Fund:	$10,974,239.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$340,450.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$8,114,938,173.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$7,884,337.66
Total Amount of Unpaid Special Taxes Annually:	$22,085.53
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	27
Total Amount of Special Taxes Due on Delinquent Parcels:	$38,173.79

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_98-2_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] Principal amount for the outstanding capital appreciation bonds determined by applying accreted value as of March 1, 2026. [2] Financial Guaranty Insurance Company has provided a municipal bond debt service reserve insurance policy equal to 75% of the Reserve Requirement.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 98-2
Issue Name:	2019 Sub Special Tax Ref Bonds
Project Name:	Ladera Ranch
Actual Sale Date:	7/25/2019
Settlement Date:	8/15/2019
Original Principal Amount:	$60,105,000.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$6,010,500.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$29,495,000.00
Bond Reserve Fund:	$6,010,500.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$340,450.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$8,114,938,173.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$7,884,337.66
Total Amount of Unpaid Special Taxes Annually:	$22,085.53
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	27
Total Amount of Special Taxes Due on Delinquent Parcels:	$38,173.79

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_98-2_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:	[1] No Cash Reserve for Series 2019. The District has purchased a reserve insurance policy equal to the Reserve Requirement.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2004-1
Issue Name:	2015 Special Tax Ref Bonds
Project Name:	Rancho Madrina
Actual Sale Date:	7/14/2015
Settlement Date:	7/30/2015
Original Principal Amount:	$6,015,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$535,600.00

Credit Rating from Report of Final Sale

Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$3,700,000.00
Bond Reserve Fund:	$535,600.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$242,154,857.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$469,093.44
Total Amount of Unpaid Special Taxes Annually:	$1,944.25
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	1
Total Amount of Special Taxes Due on Delinquent Parcels:	$1,944.25

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_2004-1_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments: [1] No Cash Reserve. The Reserve Account is held under a premium for reserve policy.

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2005-1
Issue Name:	2016 Special Tax Bonds
Project Name:	Whispering Hills
Actual Sale Date:	8/17/2016
Settlement Date:	9/7/2016
Original Principal Amount:	$12,575,000.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,736,800.00

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$11,630,000.00
Bond Reserve Fund:	$2,034,344.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$32,654.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$243,109,555.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,360,098.97
Total Amount of Unpaid Special Taxes Annually:	$5,039.09
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$9,979.37

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_2005-1_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
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Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2005-1
Issue Name:	2021 Special Tax Bonds
Project Name:	Whispering Hills Series A
Actual Sale Date:	11/5/2021
Settlement Date:	11/16/2021
Original Principal Amount:	$1,446,624.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,736,800.00

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$1,311,485.00
Bond Reserve Fund:	$2,034,344.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$32,654.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$243,109,555.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,360,098.97
Total Amount of Unpaid Special Taxes Annually:	$5,039.09
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$9,979.37

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_2005-1_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
Address:	18201 Von Karman Avenue, Suite 220
City:	Irvine
State:	CA
Zip Code:	92612
Telephone:	949-9551500
Fax Number:	
E-mail:	nehal@financedta.com

Comments

Issuer Comments:

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

Issuance

Issuer Name:	Capistrano Unified School District CFD No 2005-1
Issue Name:	2021 Ref Special Tax Bonds
Project Name:	Whispering Hills Series B
Actual Sale Date:	11/5/2021
Settlement Date:	11/16/2021
Original Principal Amount:	$8,366,147.00
Date of Filing:	10/20/2026
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	$1,736,800.00

Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	$7,680,186.00
Bond Reserve Fund:	$2,034,344.00
Capitalized Interest Fund:	$0.00
Construction Fund(s):	$32,654.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2026
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	$243,109,555.00

Tax Collection

Total Amount of Special Taxes Due Annually:	$1,360,098.97
Total Amount of Unpaid Special Taxes Annually:	$5,039.09
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	10/19/2026
Total Number of Delinquent Parcels:	2
Total Amount of Special Taxes Due on Delinquent Parcels:	$9,979.37

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CUSD_CFD_2005-1_Delinquency_Report_as_of_2026_10_19.pdf	10/20/2026

Foreclosure

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

Retired Issues

Indicate Reason for Retirement:	Not Retired

Filing Contact

Filing Contact Name:	Nehal Thumar
Agency/Organization Name:	David Taussig & Associates Inc
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E-mail:	nehal@financedta.com

Comments

Issuer Comments: