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

October 29, 2024

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 in October, 2024:

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 2013
3) Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 IA No. 2002-1 Series 2023
4) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2016
5) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2018
6) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2020
7) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1B Series 2018
8) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1B Series 2020
9) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2005
10) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2019
11) Mello-Roos Yearly Fiscal Status Report: CFD No. 2004-1 Series 2015
12) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2013
13) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2016
14) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2021A
15) 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, 2025.

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.

Information as of Reporting Year End: 6/30/2024

## Issuance

| | |
|---|---|
| Issuer Name: | Capistrano Unified School District CFD No 90-2 |
| Issue Name: | 2013 Special Tax Ref Bonds |
| Project Name: | IA No 2002-1 |
| Actual Sale Date: | 7/17/2013 |
| Settlement Date: | 7/31/2013 |
| Original Principal Amount: | $43,110,000.00 |
| Date of Filing: | |
| Reserve Fund Minimum Balance: | No |
| Reserve Fund Minimum Balance Amount: | $0.00 |

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: | $0.00 |
| Bond Reserve Fund: | $0.00 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $0.00 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $2,263,907,711.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $3,226,042.67 |
| Total Amount of Unpaid Special Taxes Annually: | $19,521.35 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 14 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $35,447.65 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 90-2 IA 2002-1 PY Delinq (as of | 10/29/2024 |

2024.10.22).pdf

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## Retired Issues

| | |
|---|---|
| Indicate Reason for Retirement: | Redeemed Entirely |
| CDIAC #: | 2023-0843 |
| Refunding Issue Name: | Community Facilities District No. 90-2 of the Capistrano Unified School District (Talega) (Improvement Area No. 2002-1) Special Tax Refunding Bonds, Series 2023 |
| Is the CDIAC mentioned correct?: | Yes |
| Redemption Date: | |

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | $21,515,000.00 |
| 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: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $3,749,125,099.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $2,717,481.39 |
| Total Amount of Unpaid Special Taxes Annually: | $12,673.33 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 20 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $23,049.26 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 90-2 PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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. |

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $5,620,000.00 |
| Bond Reserve Fund: | $1,383,560.33 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $710,271.03 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $756,706,994.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $927,871.94 |
| Total Amount of Unpaid Special Taxes Annually: | $8,071.04 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 4 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $15,412.18 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 98-1A PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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 $61,534.66 in the Series 2016 Bonds School Facilities Account, $150,920.25 in the Series 2018 Bonds School Facilities Account, and $497,816.12 in the Series 2020 Bonds School Facilities Account. |

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $8,125,000.00 |
| Bond Reserve Fund: | $1,383,560.33 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $710,271.03 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $756,706,994.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $927,871.94 |
| Total Amount of Unpaid Special Taxes Annually: | $8,071.04 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 4 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $15,412.18 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 98-1A PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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 $61,534.66 in the Series 2016 Bonds School Facilities Account, $150,920.25 in the Series 2018 Bonds School Facilities Account, and $497,816.12 in the Series 2020 Bonds School Facilities Account. |

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $2,455,000.00 |
| Bond Reserve Fund: | $1,383,560.33 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $710,271.03 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $756,706,994.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $927,871.94 |
| Total Amount of Unpaid Special Taxes Annually: | $8,071.04 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 4 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $15,412.18 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 98-1A PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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 $61,534.66 in the Series 2016 Bonds School Facilities Account, $150,920.25 in the Series 2018 Bonds School Facilities Account, and $497,816.12 in the Series 2020 Bonds School Facilities Account. |

Information as of Reporting Year End: 6/30/2024

## 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: | |
| Reserve Fund Minimum Balance: | Yes |
| Reserve Fund Minimum Balance Amount: | $714,809.33 |

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: | $4,640,000.00 |
| Bond Reserve Fund: | $764,061.82 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $116,118.41 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $606,676,672.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $486,809.98 |
| Total Amount of Unpaid Special Taxes Annually: | $3,015.09 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 2 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $5,494.35 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 98-1B PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | |
| Reserve Fund Minimum Balance: | Yes |
| Reserve Fund Minimum Balance Amount: | $714,809.33 |

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: | $5,565,000.00 |
| Bond Reserve Fund: | $764,061.82 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $116,118.41 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $606,676,672.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $486,809.98 |
| Total Amount of Unpaid Special Taxes Annually: | $3,015.09 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 2 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $5,494.35 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 98-1B PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $26,144,932.84 |
| Bond Reserve Fund: | $10,733,295.69 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $0.00 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $7,369,354,816.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $7,714,870.73 |
| Total Amount of Unpaid Special Taxes Annually: | $15,183.77 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 26 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $45,604.40 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 98-2 PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $41,355,000.00 |
| Bond Reserve Fund: | $6,010,500.00 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $0.00 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $7,369,354,816.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $7,714,870.73 |
| Total Amount of Unpaid Special Taxes Annually: | $15,183.77 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 26 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $45,604.40 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|
| Delinquent Parcel Detail Report | CUSD CFD 98-2 PY Delinq (as of 2024.10.22).pdf | 10/29/2024 |

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | $4,285,000.00 |
| 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: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $226,499,979.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $452,538.26 |
| Total Amount of Unpaid Special Taxes Annually: | $0.00 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 0 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $0.00 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|

No data available to disaplay.

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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.

Information as of Reporting Year End: 6/30/2024

## Issuance

| | |
|---|---|
| Issuer Name: | Capistrano Unified School District CFD No 2005-1 |
| Issue Name: | 2013 Special Tax Bonds |
| Project Name: | Whispering Hills |
| Actual Sale Date: | 10/24/2013 |
| Settlement Date: | 11/6/2013 |
| Original Principal Amount: | $8,190,000.00 |
| Date of Filing: | |
| Reserve Fund Minimum Balance: | No |
| Reserve Fund Minimum Balance Amount: | $0.00 |

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: | $0.00 |
| Bond Reserve Fund: | $0.00 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $0.00 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $212,063,993.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $1,307,284.71 |
| Total Amount of Unpaid Special Taxes Annually: | $0.00 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 0 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $0.00 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|

No data available to disaplay.

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## Retired Issues

| | |
|---|---|
| Indicate Reason for Retirement: | Redeemed Entirely |
| CDIAC #: | 2021-2153 |
| Refunding Issue Name: | 2021 Ref Special Tax Bonds |
| Is the CDIAC mentioned correct?: | Yes |
| Redemption Date: | |

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $11,935,000.00 |
| Bond Reserve Fund: | $1,879,724.73 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $31,964.79 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $212,063,993.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $1,307,284.71 |
| Total Amount of Unpaid Special Taxes Annually: | $0.00 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 0 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $0.00 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|

No data available to disaplay.

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $1,396,682.00 |
| Bond Reserve Fund: | $1,879,724.73 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $31,964.79 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $212,063,993.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $1,307,284.71 |
| Total Amount of Unpaid Special Taxes Annually: | $0.00 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 0 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $0.00 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|

No data available to disaplay.

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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:

Information as of Reporting Year End: 6/30/2024

## 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: | |
| 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: | $8,126,132.00 |
| Bond Reserve Fund: | $1,879,724.73 |
| Capitalized Interest Fund: | $0.00 |
| Construction Fund(s): | $31,964.79 |

## Assessed Value

| | |
|---|---|
| Assessed or Appraised Value Reported as of: | 1/1/2024 |
| Use Appraised Value only in first year or before annual tax roll billing commences: | From Equalized Tax Roll |
| Total Assessed Value of All Parcels: | $212,063,993.00 |

## Tax Collection

| | |
|---|---|
| Total Amount of Special Taxes Due Annually: | $1,307,284.71 |
| Total Amount of Unpaid Special Taxes Annually: | $0.00 |
| Does this agency participate in the County's Teeter Plan? | Yes |

## Delinquent Reporting

| | |
|---|---|
| Delinquent Parcel Information Reported as of Equalized Tax Roll of: | 10/22/2024 |
| Total Number of Delinquent Parcels: | 0 |
| Total Amount of Special Taxes Due on Delinquent Parcels: | $0.00 |

## Delinquency Parcel Reporting

| Document Type | Document Name | File Upload Date |
|---|---|---|

No data available to disaplay.

## Foreclosure

| Date Foreclosure Commenced | Total Number of Foreclosure Parcels | Total Amount of Tax on Foreclosure Parcels |
|---|---|---|

## 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: