

**CAPISTRANO UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICTS  
AVERAGE LEVY PER RESIDENTIAL UNIT**

CFD	FY 2020-21 Average Levy per Residential Unit	FY 2020-21 Percent of Assigned	FY 2021-22 Average Levy per Residential Unit	FY 2021-22 Percent of Assigned	Average Levy Change (\$)	Average Levy Change (%)
90-2	\$772	56.15%	\$794	56.60%	\$22	2.82%
90-2, IA 2002-1	\$1,867	73.02%	\$1,916	73.45%	\$49	2.61%
92-1 <sup>(1)</sup>	\$966	40.84%	\$854	35.39%	-\$112	-11.58%
98-1A <sup>(2)</sup>	\$3,620	100.00%	\$2,000	52.84%	-\$1,620	-44.76%
98-1B <sup>(2)</sup>	\$2,417	100.00%	\$1,259	47.93%	-\$1,158	-47.92%
98-2	\$827	59.86%	\$872	61.77%	\$45	5.43%
2004-1	\$3,606	53.68%	\$3,677	53.67%	\$71	1.98%
2005-1 <sup>(3)</sup>	\$8,089	91.27%	\$9,040	100.00%	\$951	11.76%

<sup>(1)</sup> Decrease in average levy is due to change in levy methodology from 110.00% debt service coverage to just 100.00% debt service coverage since the last bond payment occurs in September 2022.

<sup>(2)</sup> Decrease in average levy is due to a change in levy methodology from 100.00% of the Assigned to 110.00% debt service coverage.

<sup>(3)</sup> Increase in average levy is due to a change in levy methodology from 110.00% debt service coverage to 100.00% of the Assigned since additional bonds are expected to be issued in the future.

**CAPISTRANO UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICTS  
LEVY METHODOLOGY SUMMARY**

**I. Fiscal Year 2021-22 Levy Methodology**

CFD	FY 2021-22 Total Levy	FY 2021-22 Percent of Assigned	Methodology
90-2	\$2,600,741	56.60%	110% Debt Service Coverage (with Credit for Surplus)
90-2, IA 2002-1	\$3,520,481	73.45%	110% Debt Service Coverage (with Credit for Surplus)
92-1	\$1,734,438	35.39%	100% Debt Service Coverage (with Credit for Surplus)
98-1A	\$825,823	52.84%	110% Debt Service Coverage (with Credit for Surplus)
98-1B	\$397,797	47.93%	110% Debt Service Coverage (with Credit for Surplus)
98-2	\$7,621,476	61.77%	110% Debt Service Coverage (with Credit for Surplus)
2004-1	\$441,231	53.67%	110% Debt Service Coverage (with Credit for Surplus)
2005-1	\$1,256,521	100.00%	100% of Assigned Special Tax

**II. Fiscal Year 2020-21 Levy Methodology**

CFD	FY 2020-21 Total Levy	FY 2020-21 Percent of Assigned	Methodology
90-2	\$2,529,421	56.15%	110% Debt Service Coverage (with Credit for Surplus)
90-2, IA 2002-1	\$3,431,019	73.02%	110% Debt Service Coverage (with Credit for Surplus)
92-1	\$1,961,655	40.84%	110% Debt Service Coverage (with Credit for Surplus)
98-1A	\$1,227,093	100.00%	100% of Assigned Special Tax
98-1B	\$5,848,978	100.00%	100% of Assigned Special Tax
98-2	\$7,233,488	59.86%	110% Debt Service Coverage (with Credit for Surplus)
2004-1	\$432,676	53.68%	110% Debt Service Coverage (with Credit for Surplus)
2005-1	\$1,124,320	91.27%	110% Debt Service Coverage (with Credit for Surplus)

**CAPISTRANO UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICTS  
SPECIAL TAX REQUIREMENT BREAKDOWN**

CFD	FY 2021-22 Debt Service <sup>(1)</sup>	Debt Service Change (%)	FY 2021-22 Administrative Expenses	Administrative Expenses Change (%)	FY 2021-22 Collection Charge	Collection Charge Change (%)	FY 2021-22 Debt Service Coverage/ Pay-Go	Debt Service Coverage/ Pay-Go Change (%)
90-2	\$2,546,725	2.07%	\$50,000	0.00%	\$7,817	2.81%	\$254,673	2.07%
90-2, IA 2002-1	\$3,421,371	1.88%	\$95,000	0.00%	\$10,576	2.60%	\$342,137	1.88%
92-1	\$1,926,750	-0.03%	\$0	-100.00%	\$5,218	-11.56%	\$0	-100.00%
98-1A	\$808,476	-23.72%	\$50,000	-7.62%	\$2,492	-32.58%	\$80,848	-26.12%
98-1B	\$365,625	-22.84%	\$50,000	-12.62%	\$1,208	-31.75%	\$32,088	-38.37%
98-2	\$7,309,150	2.01%	\$300,000	81.15%	\$22,879	5.36%	\$730,915	2.01%
2004-1	\$420,444	1.93%	\$20,000	0.00%	\$1,462	1.81%	\$42,044	1.93%
2005-1	\$1,077,950	1.82%	\$50,000	0.00%	\$3,785	11.72%	\$115,496	10.79%

<sup>(1)</sup> Includes CFD Nos. 98-1A and 98-1B Series 2020 Special Tax Bonds, which were issued in December 2020.