November 2, 2017

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

**Re:** New 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:

- 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
- 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 30, 2017:

- Mello-Roos Yearly Fiscal Status Report: CFD No. 87-1 Series 2006
- Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 Series 2006
- Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 Series 2016
- Mello-Roos Yearly Fiscal Status Report: CFD No. 90-2 IA No. 2002-1 Series 2013
- Mello-Roos Yearly Fiscal Status Report: CFD No. 92-1 Series 2013
- Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1A Series 2016
- Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2005
- Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2015
- Mello-Roos Yearly Fiscal Status Report: CFD No. 2004-1 Series 2015
- Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2013
- Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2016

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, 2018.

Capistrano Unified School District November 2, 2017 Page 2

Please call me at (949) 955-1500 if you have any questions.

Sincerely,

duaren Poers

Andrea Roess Managing Director

Enclosures

cc: Keith Weaver, Government Financial Strategies Inc.

Monday, October 30, 2017

# STATE OF CALIFORNIA **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)**

YEARLY FISCAL STATUS REPORT

For Office Use Only Fiscal Year

4:15:47PM CDIAC #: 2006-0590

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

I. GENERAL INFORMATION		
A. Issuer	Capistrano Unified School District CFD No 87-1	
B. Project Name		
C. Name/ Title/ Series of Bond Issue	2006 Special Tax Ref Bonds	
D. Date of Bond Issue	5/23/2006	
E. Original Principal Amount of Bonds	\$71,810,000.00	
F. Reserve Fund Minimum Balance Required	Yes Amount \$0.00	No X
II. FUND BALANCE FISCAL STATUS Balances Reported as of:	6/30/2017	
A. Principal Amount of Bonds Outstanding	\$0.00	
B. Bond Reserve Fund	\$0.00	
C. Capitalized Interest Fund	\$0.00	
D. Construction Fund(s)	\$0.00	
III. ASSESSED VALUE OF ALL PARCELS IN CFD SUE	SJECT TO SPECIAL TAX	
A. Assessed or Appraised Value Reported as of:	1/1/2017	
X	From Equalized Tax Roll	
	From Appriasal of Property (Use only in first year or before annual tax roll billing commences)	
B. Total Assessed Value of All Parcels	\$0.00	
IV. TAX COLLECTION INFORMATION		
A. Total Amount of Special Taxes Due Annually	\$0.00	
B. Total Amount of Unpaid Special Taxes Annually	\$0.00	
C. Does this agency participiate in the County's Teet	er Plan? N	
V. DELINQUENT REPORTING INFORMATION		
Delinquent Parcel Information Reported as of Ed	qualized Tax Roll of: 10/26/2017	
A. Total Number of Delinquent Parcels: 0		
B. Total Amount of Taxes Due on Delinquent Pa	rcels: \$0.00	

# VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Do not include penalties, penalty interest, etc.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 4:15:47PM

CDIAC #: 2006-0590

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only
Fiscal Year

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This issue is re (Indicate reason	tired and no longer subject to the Yearly Fiscal Status report filing requirements.  for retirement)
Matured	Redeemed Entirely Other X
If Mature	d, indicate final maturity date:
If Redeer	med Entirely, state refunding bond title & CDIAC #:
and rede	mption date:
If Other:	CFD No. 87-1 paid all outstanding bonds ahead of schedule in 2016
and date:	9/2/2016

# **VIII. NAME OF PARTY COMPLETING THIS FORM**

Nehal Thumar Name Title Vice President

David Taussig & Associates, Inc. Firm/ Agency

5000 Birch St, Suite 6000 Address Newport Beach, CA 92660

Phone Number (949) 955-1500 Date of Report 10/30/2017

nthumar@taussig.com E-Mail

#### IX. ADDITIONAL COMMENTS:

City/ State/ Zip

# STATE OF CALIFORNIA **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)** YEARLY FISCAL STATUS REPORT

Mond	lay,	Octo	ber	30,	201	7
4:22	:11	PM				

California Debt and Investment Advisory Commission 915 Capitol Mall, Room 400, Sacramento, CA 95814

Fiscai	Year	

For Office Use Only

CDIAC #: 2006-0576

P.O. Box 942809, Sacramento, CA 94209-0001 (916) 653-3269 Fax (916) 654-7440

I.	GEN	IER/	٩L	INF	OR	MΑ	١TI	ON
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Capistrano Unified School District CFD No 90-2 A. Issuer

Talega B. Project Name

Series 2006 Special Tax Ref Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 5/23/2006

E. Original Principal Amount of Bonds \$44,980,000.00

Х F. Reserve Fund Minimum Balance Required Amount \$0.00

#### **II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2017 \$0.00 A. Principal Amount of Bonds Outstanding \$0.00 B. Bond Reserve Fund \$0.00 C. Capitalized Interest Fund D. Construction Fund(s) \$0.00

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$2,858,080,452.00 B. Total Assessed Value of All Parcels

# IV. TAX COLLECTION INFORMATION

\$2,576,324.64 A. Total Amount of Special Taxes Due Annually \$12,594.25 B. Total Amount of Unpaid Special Taxes Annually C. Does this agency participiate in the County's Teeter Plan? Υ

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels:

\$18,592.09 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

#### VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, il foreclosure commenced on same date) (Attach additional sheets il flecessary.)					
Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels			
		\$0.00			
		\$0.00			
		\$0.00			
		\$0.00			
		\$0.00			

Monday, October 30, 2017

4:22:11PM

CDIAC #: 2006-0576

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only	
iscal Year	

This i	SSUE RETIRED ssue is retired and ate reason for retire	no longer subject to the Yearly Fis	scal Status re	port filing requirements.
	Matured	Redeemed Entirely X Other	er 🔲	
	If Matured, indicat	te final maturity date:		
	If Redeemed Enti	rely, state refunding bond title & CE	DIAC #:	CUSD CFD No. 90-2 Series 2016 Special Tax Ref Bonds (CDIAC #: 2016-2106)
	and redemption d	ate: 9/1/2016		
	If Other:			
	and date:			
VIII. N	IAME OF PARTY	COMPLETING THIS FORM		
	Name	Nehal Thumar		
	Title	Vice President		
	Firm/ Agency	David Taussig & Associates, Inc.		

Date of Report

10/30/2017

#### IX. ADDITIONAL COMMENTS:

City/ State/ Zip

Phone Number

Address

E-Mail

5000 Birch St, Suite 6000

Newport Beach, CA 92660

nthumar@taussig.com

(949) 955-1500

Monday, October 30, 2017

STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)

-0-11000 0011		CILITIES	
YEARLY	FISCAL ST	ATUS REP	ORT

For Office Use Only Fiscal Year

4:25:27PM CDIAC #: 2016-2106

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

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Ι.	GEN	IERAI	∟ II	NEO	KIVI	AΙ	U	N

Capistrano Unified School District CFD No 90-2 A. Issuer Talega B. Project Name 2016 Special Tax Refunding Bonds C. Name/ Title/ Series of Bond Issue D. Date of Bond Issue 7/7/2016 E. Original Principal Amount of Bonds \$33,020,000.00 X Amount \$3,061,418.76 F. Reserve Fund Minimum Balance Required **II. FUND BALANCE FISCAL STATUS** Balances Reported as of: 6/30/2017 \$33,020,000.00 A. Principal Amount of Bonds Outstanding \$0.00 B. Bond Reserve Fund \$0.00 C. Capitalized Interest Fund

\$0.00

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of: From Equalized Tax Roll From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$2,858,080,452.00 B. Total Assessed Value of All Parcels

# IV. TAX COLLECTION INFORMATION

D. Construction Fund(s)

\$2,576,324.64 A. Total Amount of Special Taxes Due Annually B. Total Amount of Unpaid Special Taxes Annually \$12,594.25 C. Does this agency participiate in the County's Teeter Plan? Υ

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels:

\$18,592.09 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

#### VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Altach additional sheets in necessary.)							
Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels					
		\$0.00					
		\$0.00					
		\$0.00					
		\$0.00					
		\$0.00					

Monday, October 30, 2017 4:25:27PM

CDIAC #: 2016-2106

**VII. ISSUE RETIRED** 

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only	
iscal Year	

	This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)							
	Matured	Redeemed Entirely		Other				
	If Matured, indicate final maturity date:							
	If Redeemed Entirely, state refunding bond title & CDIAC #:							
	and redemption date:							
	If Other:							
	and date:							
VIII. N	NAME OF PARTY	COMPLETING THIS F	ORM					
	Maria	Nobal Thumar						

Name Nehal Thumar
Title Vice President

Firm/ Agency David Taussig & Associates, Inc.

Address 5000 Birch St, Suite 6000

City/ State/ Zip Newport Beach, CA 92660

Phone Number (949) 955-1500 Date of Report 10/30/2017

E-Mail nthumar@taussig.com

# IX. ADDITIONAL COMMENTS:

[1] The District has purchased a reserve insurance policy equal to the Reserve Requirement.

Monday, October 30, 2017

# STATE OF CALIFORNIA **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)** YEARLY FISCAL STATUS REPORT

For Office Use Only

4:31:59PM CDIAC #: 2013-1583

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

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Fiscal Year	

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Capistrano Unified School District CFD No 90-2 A. Issuer

IA No 2002-1 B. Project Name

2013 Special Tax Ref Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 7/17/2013

E. Original Principal Amount of Bonds \$43,110,000.00

X F. Reserve Fund Minimum Balance Required Amount \$4,131,750.00

**II. FUND BALANCE FISCAL STATUS** 

Balances Reported as of: 6/30/2017

\$39,590,000.00 A. Principal Amount of Bonds Outstanding

\$0.00 B. Bond Reserve Fund

\$0.00 C. Capitalized Interest Fund

D. Construction Fund(s) \$0.00

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$1,725,200,441.00 B. Total Assessed Value of All Parcels

IV. TAX COLLECTION INFORMATION

\$3,500,170.45 A. Total Amount of Special Taxes Due Annually

B. Total Amount of Unpaid Special Taxes Annually \$24,350.04

C. Does this agency participiate in the County's Teeter Plan? Υ

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels:

\$32,804.70 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

#### VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 4:31:59PM

CDIAC #: 2013-1583

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only	
iscal Year	

VII. ISSUE RETIRED	
This issue is retired and no longer subject to the Yearly Fiscal Status report filing	requirements.

nthumar@taussig.com

(Indica	ate reason for retirem	ent)		,	3 - 4	
	Matured 🔲 F	Redeemed Entirely		Other		
	If Matured, indicate	e final maturity date:				
	If Redeemed Entire	ely, state refunding be	ond title	& CDIAC #:		
	and redemption da	te:				
	If Other:					
	and date:					
VIII. N	AME OF PARTY C	OMPLETING THIS F	ORM			
	Name	Nehal Thumar				
	Title	Vice President				
	Firm/ Agency	David Taussig & As	sociates	, Inc.		
	Address	5000 Birch St, Suite	6000			
	City/ State/ Zip	Newport Beach, CA	92660			
	Phone Number	(949) 955-1500			Date of Report	10/30/2017

# IX. ADDITIONAL COMMENTS:

E-Mail

[1] The District has purchased a reserve insurance policy equal to the Reserve Requirement.

Monday, October 30, 2017

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

stment Advisory Commission

4:38:04PM CDIAC #: 2013-1584

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

For Office	Use Only
scal Year _	

. GENERAL INFORMATION A. Issuer	Capistrano Unified School District CFD No 92-1	
B. Project Name		
C. Name/ Title/ Series of Bond Issue	2013 Special Tax Refunding Bonds	
D. Date of Bond Issue	7/17/2013	
E. Original Principal Amount of Bonds	\$14,430,000.00	
F. Reserve Fund Minimum Balance Required	Yes X Amount \$1,443,000.00	No 🗌
I. FUND BALANCE FISCAL STATUS  Balances Reported as of:	6/30/2017	
A. Principal Amount of Bonds Outstanding	\$10,040,000.00	
B. Bond Reserve Fund	\$0.00	
C. Capitalized Interest Fund	\$0.00	
D. Construction Fund(s)	\$0.00	
II. ASSESSED VALUE OF ALL PARCELS IN CFD S	UBJECT TO SPECIAL TAX	
A. Assessed or Appraised Value Reported as of:	1/1/2017	
Σ	From Equalized Tax Roll	
	From Appriasal of Property (Use only in first year or before annual tax roll billing commences)	
B. Total Assessed Value of All Parcels	\$936,438,724.00	
V. TAX COLLECTION INFORMATION		

A. Total Amount of Special Taxes Due <u>Annually</u> \$2,183,766.52

B. Total Amount of Unpaid Special Taxes <u>Annually</u> \$7,147.41

C. Does this agency participiate in the County's Teeter Plan?

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels: 5

B. Total Amount of Taxes Due on Delinquent Parcels: \$12,487.79

(Do not include penalties, penalty interest, etc.)

# $\hbox{ VI. FORECLOSURE INFORMATION FOR FISCAL YEAR } \\$

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 4:38:04PM

CDIAC #: 2013-1584

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only
Fiscal Year

	This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)						
ı	Matured  F	Redeemed Entirely		Other			
I	f Matured, indicate	e final maturity date:					
İ	f Redeemed Entire	ely, state refunding bo	ond title	& CDIAC #:			
ć	and redemption da	te:					
I	f Other:						
ć	and date:						
VIII. N	AME OF PARTY C	OMPLETING THIS F	ORM				
	Name	Nehal Thumar					
	Title	Vice President					
	Firm/ Agency	David Taussig & Ass	sociates	, Inc.			
	Address	5000 Birch St, Suite	6000				
	City/ State/ Zip	Newport Beach, CA	92660				
	Phone Number	(949) 955-1500			Date of Report	10/30/2017	

# IX. ADDITIONAL COMMENTS:

E-Mail

[1] The District has purchased a reserve insurance policy equal to the Reserve Requirement.

nthumar@taussig.com

Monday, October 30, 2017 4:41:05PM

# **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)**

CDIAC #: 2016-1898

STATE OF CALIFORNIA YEARLY FISCAL STATUS REPORT

For Office Use Only Fiscal Year

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

I.	GEN	NER	AL	INF	ORI	MA <sup>-</sup>	TION
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Capistrano Unified School District CFD No 98-1A A. Issuer

Pacifica San Juan B. Project Name

2016 Special Tax Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 6/23/2016

E. Original Principal Amount of Bonds \$6,375,000.00

X F. Reserve Fund Minimum Balance Required Amount \$438,182.45

**II. FUND BALANCE FISCAL STATUS** 

Balances Reported as of: 6/30/2017

\$6,375,000.00 A. Principal Amount of Bonds Outstanding

B. Bond Reserve Fund \$438,717.55

\$0.00 C. Capitalized Interest Fund

D. Construction Fund(s) \$0.00

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$287,981,429.00 B. Total Assessed Value of All Parcels

IV. TAX COLLECTION INFORMATION

\$345,184.00 A. Total Amount of Special Taxes Due Annually

\$3,789.00 B. Total Amount of Unpaid Special Taxes Annually

C. Does this agency participiate in the County's Teeter Plan? Υ

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels:

\$3,789.00 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

# VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 4:41:05PM

CDIAC #: 2016-1898

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only	
Fiscal Year	

VII. ISSUE RETIRED			
This issue is retired and no longer subj	ect to the Yearly Fiscal	I Status report filing re	equirements.

nthumar@taussig.com

ate reason for retirem	nent)	<b>3</b> - 4 - 5 - 5	
Matured 🔲 I	Redeemed Entirely  Other		
If Matured, indicate	e final maturity date:		
If Redeemed Entire	ely, state refunding bond title & CDIAC #:		
and redemption da	ite:		
If Other:			
and date:			
AME OF PARTY C	OMPLETING THIS FORM		
Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	David Taussig & Associates, Inc.		
Address	5000 Birch St, Suite 6000		
City/ State/ Zip	Newport Beach, CA 92660		
Phone Number	(949) 955-1500	Date of Report	10/30/2017
	Matured Indicate If Matured, indicate If Redeemed Entire and redemption da If Other:  and date:  AME OF PARTY O  Name  Title  Firm/ Agency  Address  City/ State/ Zip	If Matured, indicate final maturity date:  If Redeemed Entirely, state refunding bond title & CDIAC #:  and redemption date:  If Other:  and date:  AME OF PARTY COMPLETING THIS FORM  Name Nehal Thumar  Title Vice President  Firm/ Agency David Taussig & Associates, Inc.  Address 5000 Birch St, Suite 6000  City/ State/ Zip Newport Beach, CA 92660	Matured Redeemed Entirely Other If Matured, indicate final maturity date:  If Redeemed Entirely, state refunding bond title & CDIAC #:  and redemption date:  If Other:  and date:  AME OF PARTY COMPLETING THIS FORM  Name Nehal Thumar  Title Vice President  Firm/ Agency David Taussig & Associates, Inc.  Address 5000 Birch St, Suite 6000  City/ State/ Zip Newport Beach, CA 92660

# IX. ADDITIONAL COMMENTS:

E-Mail

Monday, October 30, 2017

# STATE OF CALIFORNIA **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)** YEARLY FISCAL STATUS REPORT

For Office Use Only

4:46:30PM CDIAC #: 2005-0180

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

Fiscal Year	

I.	GEN	IER/	٩L	INF	OR	MΑ	١TI	ON
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Capistrano Unified School District CFD No 98-2 A. Issuer

Ladera B. Project Name

Series 2005 Special Tax Ref Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 4/14/2005

E. Original Principal Amount of Bonds \$119,099,491.00

X F. Reserve Fund Minimum Balance Required Amount \$10,405,500.00

**II. FUND BALANCE FISCAL STATUS** 

Balances Reported as of: 6/30/2017

\$102,147,532.08 A. Principal Amount of Bonds Outstanding

B. Bond Reserve Fund \$2,604,779.81

\$0.00 C. Capitalized Interest Fund D. Construction Fund(s) \$0.00

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$5.575.219.662.00 B. Total Assessed Value of All Parcels

IV. TAX COLLECTION INFORMATION

\$8,276,620.26 A. Total Amount of Special Taxes Due Annually

\$40,305.80 B. Total Amount of Unpaid Special Taxes Annually

Υ C. Does this agency participiate in the County's Teeter Plan?

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels:

\$76,720.27 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

#### VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017

CDIAC #: 2005-0180

VII ICCUE DETIDED

4:46:30PM

(Indicate reason for retirement)

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only	
iscal Year	

VII. 1990E KETIKED	
This issue is retired and no longer subject to the	Yearly Fiscal Status report filing requirements.

Matured	Redeemed Entirely		Other		
If Matured, indica	ate final maturity date:				
If Redeemed Entirely, state refunding bond title & CDIAC #:					
and redemption	date:				
If Other:					
and date:					

#### VIII. NAME OF PARTY COMPLETING THIS FORM

Nehal Thumar Name Title Vice President

Firm/ Agency David Taussig & Associates, Inc.

5000 Birch St, Suite 6000 Address Newport Beach, CA 92660

Phone Number (949) 955-1500 Date of Report 10/30/2017

nthumar@taussig.com E-Mail

#### IX. ADDITIONAL COMMENTS:

City/ State/ Zip

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

Monday, October 30, 2017

# STATE OF CALIFORNIA **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)** YEARLY FISCAL STATUS REPORT

4:51:01PM

CDIAC #: 2015-1312

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

For Office	Use Only
Fiscal Year	

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District CFD	No 98-2
J	ISTRICT CFD

Ladera B. Project Name

2015 Sub Spec Tax Ref Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 7/16/2015

E. Original Principal Amount of Bonds \$87,480,000.00

Х F. Reserve Fund Minimum Balance Required Amount \$0.00

**II. FUND BALANCE FISCAL STATUS** 

Balances Reported as of: 6/30/2017

\$84,080,000.00 A. Principal Amount of Bonds Outstanding

B. Bond Reserve Fund \$2,604,779.81

\$0.00 C. Capitalized Interest Fund

D. Construction Fund(s) \$0.00

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$5.575.219.662.00 B. Total Assessed Value of All Parcels

IV. TAX COLLECTION INFORMATION

\$8,276,620.26 A. Total Amount of Special Taxes Due Annually

\$40,305.80 B. Total Amount of Unpaid Special Taxes Annually

C. Does this agency participiate in the County's Teeter Plan? Υ

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels:

\$76,720.27 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

#### VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 4:51:01PM

CDIAC #: 2015-1312

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use On	ly
Fiscal Year	

VII. ISSUE RETIRED	
This issue is retired and no longer subject to the Yearl	y Fiscal Status report filing requirements.

(Indic	(Indicate reason for retirement)					
	Matured	Redeemed Entirely Other				
	If Matured, indicate	e final maturity date:				
	If Redeemed Entir	rely, state refunding bond title & CDIAC #:				
	and redemption da	ate:				
	If Other:					
	and date:					
VIII. N	IAME OF PARTY O	COMPLETING THIS FORM				
	Name	Nehal Thumar				
	Title	Vice President				
	Firm/ Agency	David Taussig & Associates, Inc.				
	Address	5000 Birch St, Suite 6000				
	City/ State/ Zip	Newport Beach, CA 92660				
	Phone Number	(949) 955-1500	Date of Report	10/30/2017		

#### IX. ADDITIONAL COMMENTS:

E-Mail

[1] No Cash Reserve for Series 2015.

nthumar@taussig.com

[2] Financial Guaranty Insurance Company has provided a municipal bond debt service reserve insurance policy equal to 75% of the Reserve Requirement for the 2005 Bonds and 100% insurance for 2015 Bonds.

Monday, October 30, 2017

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

4:56:45PM

CDIAC #: 2015-1311

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

For Office	Use Only
Fiscal Year	

I. GE	NERAL	INFOR	MATION
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A. Issuer	Capistrano Unified School District CFD No 2004-1
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B. Project Name Rancho Madrina

C. Name/ Title/ Series of Bond Issue 2015 Special Tax Ref Bonds

D. Date of Bond Issue 7/14/2015

E. Original Principal Amount of Bonds \$6,015,000.00

F. Reserve Fund Minimum Balance Required Yes Amount \$0.00 No X

#### **II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2017

A. Principal Amount of Bonds Outstanding \$5,855,000.00

B. Bond Reserve Fund \$0.00

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

A. Assessed or Appraised Value Reported as of: 1/1/2017

X From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$180,693,030.00

# IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due <u>Annually</u> \$472,270.65

B. Total Amount of Unpaid Special Taxes Annually \$3,429.82

C. Does this agency participiate in the County's Teeter Plan?

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

A. Total Number of Delinquent Parcels: 1

B. Total Amount of Taxes Due on Delinquent Parcels: \$13,185.87

(Do not include penalties, penalty interest, etc.)

# VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 4:56:45PM

CDIAC #: 2015-1311

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only
Fiscal Year

VII. ISSUE RETIRED		
This issue is noticed and	 the Veerly Cineal	Ctatus same

	nis issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. Indicate reason for retirement)						
	Matured	Redeemed Entirely  Other					
	If Matured, indicate	e final maturity date:					
	If Redeemed Entir	rely, state refunding bond title & CDIAC #:					
	and redemption da	ate:					
	If Other:						
	and date:						
III. N	AME OF PARTY O	COMPLETING THIS FORM					
	Name	Nehal Thumar					
	Title	Vice President					
	Firm/ Agency	David Taussig & Associates, Inc.					
	Address	5000 Birch St, Suite 6000					
	City/ State/ Zip	Newport Beach, CA 92660					
	Phone Number	(949) 955-1500	Date of Report	10/30/2017			
	E-Mail	nthumar@taussig.com					

# IX. ADDITIONAL COMMENTS:

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

Monday, October 30, 2017

# STATE OF CALIFORNIA **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)** YEARLY FISCAL STATUS REPORT

5:00:39PM

CDIAC #: 2013-1665

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

For Office	e Use Only
Fiscal Year	

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Whispering Hills B. Project Name

2013 Special Tax Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 10/24/2013

E. Original Principal Amount of Bonds \$8,190,000.00

X F. Reserve Fund Minimum Balance Required Amount \$1,651,227.62

#### **II. FUND BALANCE FISCAL STATUS**

6/30/2017 Balances Reported as of:

\$8,065,000.00 A. Principal Amount of Bonds Outstanding B. Bond Reserve Fund \$1,658,777.40

\$0.00 C. Capitalized Interest Fund

D. Construction Fund(s) \$5,380,495.18

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$158.782.256.00 B. Total Assessed Value of All Parcels

# IV. TAX COLLECTION INFORMATION

\$1,138,069.50 A. Total Amount of Special Taxes Due Annually \$12,060.96 B. Total Amount of Unpaid Special Taxes Annually

Υ C. Does this agency participiate in the County's Teeter Plan?

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

2 A. Total Number of Delinquent Parcels:

B. Total Amount of Taxes Due on Delinquent Parcels:

\$12,060.96

(Do not include penalties, penalty interest, etc.)

# VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 5:00:39PM

CDIAC #: 2013-1665

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only
iscal Year

VII. ISSUE RETIRED		
This issue is retired and no longer	r subject to the Yearly Fiscal Status re	g

	This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements. (Indicate reason for retirement)						
	Matured	Redeemed Entirely		Other			
	If Matured, indicate	e final maturity date:					
	If Redeemed Entir	ely, state refunding be	ond title	& CDIA	.C #:		
	and redemption da	ate:					
	If Other:						
	and date:						
VIII. N	AME OF PARTY O	COMPLETING THIS F	ORM				
	Name	Nehal Thumar					
	Title	Vice President					
	Firm/ Agency	David Taussig & As	sociates	, Inc.			
	Address	5000 Birch St, Suite	6000				
	City/ State/ Zip	Newport Beach, CA	92660				
	Phone Number	(949) 955-1500				Date of Report	10/30/2017
	E-Mail	nthumar@taussig.c	om				

# IX. ADDITIONAL COMMENTS:

[1] Consists of \$80.84 in the City Facilities Account and \$5,380,414.34 in the School Facilities Project Subaccount.

Monday, October 30, 2017

# STATE OF CALIFORNIA **MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)** YEARLY FISCAL STATUS REPORT

5:04:03PM

CDIAC #: 2016-2421

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

For Office	Use Only
Fiscal Year	

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Capistrano Unified School District CFD No 2005-1 A. Issuer

Whispering Hills B. Project Name

2016 Special Tax Bonds C. Name/ Title/ Series of Bond Issue

D. Date of Bond Issue 8/17/2016

E. Original Principal Amount of Bonds \$12,575,000.00

X F. Reserve Fund Minimum Balance Required Amount \$1,651,227.62

**II. FUND BALANCE FISCAL STATUS** 

Balances Reported as of: 6/30/2017

\$12,575,000.00 A. Principal Amount of Bonds Outstanding B. Bond Reserve Fund \$1,658,777.40

\$0.00 C. Capitalized Interest Fund

D. Construction Fund(s) \$5,380,495.18

# III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX

1/1/2017 A. Assessed or Appraised Value Reported as of:

From Equalized Tax Roll

From Appriasal of Property

(Use only in first year or before annual tax roll billing commences)

\$158.782.256.00 B. Total Assessed Value of All Parcels

IV. TAX COLLECTION INFORMATION

\$1,138,069.50 A. Total Amount of Special Taxes Due Annually \$12,060.96 B. Total Amount of Unpaid Special Taxes Annually

Υ C. Does this agency participiate in the County's Teeter Plan?

# V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/2/2017

2 A. Total Number of Delinquent Parcels:

\$12,060.96 B. Total Amount of Taxes Due on Delinquent Parcels:

(Do not include penalties, penalty interest, etc.)

# VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels
		\$0.00
		\$0.00
		\$0.00
		\$0.00
		\$0.00

Monday, October 30, 2017 5:04:03PM

CDIAC #: 2016-2421

(Indicate reason for retirement)

# STATE OF CALIFORNIA MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) YEARLY FISCAL STATUS REPORT

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

For Office Use Only	
Fiscal Year	

VII. ISSUE RETIRED			
This issue is retired and no longer	subject to the Yea	arly Fiscal Status re	port filing requiremen

Matured Redeemed Entirely Other					
If Matured, indicate final maturity date:					
If Redeemed Entirely, state refunding bond title & CDIAC #:					
and redemption date:					
If Other:					
and date:					

# **VIII. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar
Title Vice President

Firm/ Agency David Taussig & Associates, Inc.

Address 5000 Birch St, Suite 6000

City/ State/ Zip Newport Beach, CA 92660

Phone Number (949) 955-1500 Date of Report 10/30/2017

E-Mail nthumar@taussig.com

# IX. ADDITIONAL COMMENTS:

[1] Consists of \$80.84 in the City Facilities Account and \$5,380,414.34 in the School Facilities Project Subaccount.