



www.FinanceDTA.com

5000 Birch Street, Suite 6000
Newport Beach, CA 92660

December 13, 2019

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 29, 2019 and October 30, 2019:

- 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. 92-1 Series 2013
- 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. 98-1B Series 2018
- 7) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2005
- 8) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-2 Series 2015
- 9) Mello-Roos Yearly Fiscal Status Report: CFD No. 2004-1 Series 2015
- 10) Mello-Roos Yearly Fiscal Status Report: CFD No. 2005-1 Series 2013
- 11) 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, 2020.

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

Sincerely,

A handwritten signature in black ink that reads "Andrea Roess". The signature is written in a cursive, flowing style.

Andrea Roess
Managing Director

Enclosures

cc: Keith Weaver, Government Financial Strategies Inc.

Submitted:

Wednesday, October 30, 2019

1:08:57PM

CDIAC #: 2016-2106

**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 _____

I. GENERAL INFORMATION

A. Issuer Capistrano Unified School District CFD No 90-2
B. Project Name Talega
C. Name/ Title/ Series of Bond Issue 2016 Special Tax Ref Bonds
D. Date of Bond Issue 7/7/2016
E. Original Principal Amount of Bonds \$33,020,000.00
F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$3,061,418.76 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019
A. Principal Amount of Bonds Outstanding \$30,195,000.00
B. Bond Reserve Fund \$3,061,418.76
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: 1/1/2019
☒ From Equalized Tax Roll
☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)
B. Total Assessed Value of All Parcels \$3,053,705,074.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$2,434,778.97
B. Total Amount of Unpaid Special Taxes Annually \$10,584.69
C. Does this agency participate in the County's Teeter Plan? Y

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 23
B. Total Amount of Taxes Due on Delinquent Parcels: \$21,389.87
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Wednesday, October 30, 2019

1:08:57PM

CDIAC #: 2016-2106

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

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(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 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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/30/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

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

Submitted:

Wednesday, October 30, 2019

1:06:10PM

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

Fiscal Year _____

I. GENERAL INFORMATION

A. Issuer Capistrano Unified School District CFD No 90-2
B. Project Name IA No 2002-1
C. Name/ Title/ Series of Bond Issue 2013 Special Tax Ref Bonds
D. Date of Bond Issue 7/17/2013
E. Original Principal Amount of Bonds \$43,110,000.00
F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$4,131,750.00 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019
A. Principal Amount of Bonds Outstanding \$36,660,000.00
B. Bond Reserve Fund \$4,131,750.00
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: 1/1/2019
☒ From Equalized Tax Roll
☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)
B. Total Assessed Value of All Parcels \$1,851,486,525.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$3,321,249.09
B. Total Amount of Unpaid Special Taxes Annually \$15,200.47
C. Does this agency participate in the County's Teeter Plan? Y

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 15
B. Total Amount of Taxes Due on Delinquent Parcels: \$25,802.52
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Wednesday, October 30, 2019

1:06:10PM

CDIAC #: 2013-1583

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

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(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 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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/30/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

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

Submitted:

Wednesday, October 30, 2019

1:46:31PM

CDIAC #: 2013-1584

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

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(916) 653-3269 Fax (916) 654-7440

For Office Use Only

Fiscal Year _____

I. 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 ☒ Amount \$1,443,000.00 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019

A. Principal Amount of Bonds Outstanding \$6,925,000.00

B. Bond Reserve Fund \$1,443,000.00

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: 1/1/2019

☒ From Equalized Tax Roll

☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$1,004,090,546.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,965,747.98

B. Total Amount of Unpaid Special Taxes Annually \$1,507.71

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 3

B. Total Amount of Taxes Due on Delinquent Parcels: \$5,429.52
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Wednesday, October 30, 2019

1:46:31PM

CDIAC #: 2013-1584

**STATE OF CALIFORNIA
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
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Fiscal Year _____

VII. ISSUE RETIRED

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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/30/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

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

Submitted:
Tuesday, October 29, 2019
9:58:15AM
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 _____

I. GENERAL INFORMATION

A. Issuer Capistrano Unified School District CFD No 98-1A

B. Project Name Pacifica San Juan

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

D. Date of Bond Issue 6/23/2016

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

F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$1,127,825.45 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019

A. Principal Amount of Bonds Outstanding \$6,200,000.00

B. Bond Reserve Fund \$1,146,511.03

C. Capitalized Interest Fund \$174,904.99

D. Construction Fund(s) \$4,581,259.44

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

A. Assessed or Appraised Value Reported as of: 1/1/2019

☒ From Equalized Tax Roll

☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$395,552,273.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$667,071.75

B. Total Amount of Unpaid Special Taxes Annually \$6,135.24

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 2

B. Total Amount of Taxes Due on Delinquent Parcels: \$6,135.24
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:
Tuesday, October 29, 2019
9:58:15AM
CDIAC #: 2016-1898

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

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(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 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. NAME OF PARTY COMPLETING THIS FORM

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 6000		
City/ State/ Zip	Newport Beach, Ca 92660		
Phone Number	(949) 955-1500	Date of Report	10/29/2019
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

[1] Consists of \$1,661,285.39 in the Series 2016 Bonds School Facilities Account, \$61,096.76 in the Series 2016 Bonds City Facilities Account, \$2,855,284.12 in the Series 2018 Bonds School Facilities Account, and \$3,593.17 in the Series 2018 Bonds City Facilities Account.

Submitted:
Tuesday, October 29, 2019
10:01:44AM
CDIAC #: 2018-0887

**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 _____

I. GENERAL INFORMATION

A. Issuer Capistrano Unified School District CFD No 98-1A
B. Project Name Pacifica San Juan
C. Name/ Title/ Series of Bond Issue 2018 Special Tax Bonds
D. Date of Bond Issue 5/10/2018
E. Original Principal Amount of Bonds \$8,670,000.00
F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$1,127,825.45 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019
A. Principal Amount of Bonds Outstanding \$8,670,000.00
B. Bond Reserve Fund \$1,146,511.03
C. Capitalized Interest Fund \$174,904.99
D. Construction Fund(s) \$4,581,259.44

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

A. Assessed or Appraised Value Reported as of: 1/1/2019
☒ From Equalized Tax Roll
☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)
B. Total Assessed Value of All Parcels \$395,552,273.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$667,071.75
B. Total Amount of Unpaid Special Taxes Annually \$6,135.24
C. Does this agency participate in the County's Teeter Plan? N

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019
A. Total Number of Delinquent Parcels: 2
B. Total Amount of Taxes Due on Delinquent Parcels: \$6,135.24
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:
Tuesday, October 29, 2019
10:01:44AM
CDIAC #: 2018-0887

**STATE OF CALIFORNIA
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(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 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. NAME OF PARTY COMPLETING THIS FORM

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 6000		
City/ State/ Zip	Newport Beach, Ca 92660		
Phone Number	(949) 955-1500	Date of Report	10/29/2019
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

[1] Consists of \$1,661,285.39 in the Series 2016 Bonds School Facilities Account, \$61,096.76 in the Series 2016 Bonds City Facilities Account, \$2,855,284.12 in the Series 2018 Bonds School Facilities Account, and \$3,593.17 in the Series 2018 Bonds City Facilities Account.

Submitted:
Tuesday, October 29, 2019
10:07:08AM
CDIAC #: 2018-0888

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

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

For Office Use Only
Fiscal Year _____

I. GENERAL INFORMATION

A. Issuer Capistrano Unified School District CFD No 98-1B

B. Project Name Pacifica San Juan

C. Name/ Title/ Series of Bond Issue 2018 Special Tax Bonds

D. Date of Bond Issue 5/10/2018

E. Original Principal Amount of Bonds \$4,830,000.00

F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$354,960.38 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019

A. Principal Amount of Bonds Outstanding \$4,830,000.00

B. Bond Reserve Fund \$358,235.97

C. Capitalized Interest Fund \$84,605.42

D. Construction Fund(s) \$900,023.14

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

A. Assessed or Appraised Value Reported as of: 1/1/2019

☒ From Equalized Tax Roll

☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$273,429,073.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$204,164.15

B. Total Amount of Unpaid Special Taxes Annually \$1,196.21

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 1

B. Total Amount of Taxes Due on Delinquent Parcels: \$1,196.21
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Tuesday, October 29, 2019

10:07:08AM

CDIAC #: 2018-0888

**STATE OF CALIFORNIA
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YEARLY FISCAL STATUS REPORT**

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Fiscal Year _____

VII. ISSUE RETIRED

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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/29/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

[1] Consists of \$897,927.03 in the School Facilities Account and \$2,096.11 in the City Facilities Account.

Submitted:
Wednesday, October 30, 2019
2:22:42PM
CDIAC #: 2005-0180

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

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(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

I. GENERAL INFORMATION

A. Issuer	Capistrano Unified School District CFD No 98-2
B. Project Name	Ladera Ranch
C. Name/ Title/ Series of Bond Issue	2005 Special Tax Ref Bonds
D. Date of Bond Issue	4/14/2005
E. Original Principal Amount of Bonds	\$119,099,491.00
F. Reserve Fund Minimum Balance Required	Yes <input checked="" type="checkbox"/> Amount \$10,405,500.00 No <input type="checkbox"/>

II. FUND BALANCE FISCAL STATUS

Balances Reported as of:	6/30/2019
A. Principal Amount of Bonds Outstanding	\$20,079,491.75
B. Bond Reserve Fund	\$10,478,064.83
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:	1/1/2019
	<input checked="" type="checkbox"/> From Equalized Tax Roll
	<input type="checkbox"/> From Appraisal of Property
	<i>(Use only in first year or before annual tax roll billing commences)</i>
B. Total Assessed Value of All Parcels	\$5,994,619,754.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due <u>Annually</u>	\$7,818,904.71
B. Total Amount of Unpaid Special Taxes <u>Annually</u>	\$38,495.00
C. Does this agency participate in the County's Teeter Plan?	Y

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels:	43
B. Total Amount of Taxes Due on Delinquent Parcels:	\$59,949.78
(Do not include penalties, penalty interest, etc.)	

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Wednesday, October 30, 2019

2:22:42PM

CDIAC #: 2005-0180

**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 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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/30/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

[1] Principal amount for the outstanding capital appreciation bonds determined by applying accreted value as of March 1, 2019.

[2] Financial Guaranty Insurance Company has provided a municipal bond debt service reserve insurance policy equal to 75% of the

Reserve Requirement.

Submitted:

Wednesday, October 30, 2019

2:26:09PM

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 Only

Fiscal Year _____

I. GENERAL INFORMATION

A. Issuer Capistrano Unified School District CFD No 98-2
B. Project Name Ladera Ranch
C. Name/ Title/ Series of Bond Issue 2015 Sub Spec Tax Ref Bonds
D. Date of Bond Issue 7/16/2015
E. Original Principal Amount of Bonds \$87,480,000.00
F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$8,748,000.00 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019
A. Principal Amount of Bonds Outstanding \$75,660,000.00
B. Bond Reserve Fund \$8,748,000.00
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: 1/1/2019
☒ From Equalized Tax Roll
☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)
B. Total Assessed Value of All Parcels \$5,994,619,754.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$7,818,904.71
B. Total Amount of Unpaid Special Taxes Annually \$38,495.60
C. Does this agency participate in the County's Teeter Plan? Y

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 43
B. Total Amount of Taxes Due on Delinquent Parcels: \$59,949.78
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Wednesday, October 30, 2019

2:26:09PM

CDIAC #: 2015-1312

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

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(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 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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/30/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

[1] No Cash Reserve for Series 2015. The District has purchased a reserve insurance policy equal to the Reserve Requirement.

Submitted:
Tuesday, October 29, 2019
10:09:33AM
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 _____

I. GENERAL INFORMATION

A. Issuer Capistrano Unified School District CFD No 2004-1

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 \$535,600.00 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019

A. Principal Amount of Bonds Outstanding \$5,465,000.00

B. Bond Reserve Fund \$535,600.00

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: 1/1/2019

☒ From Equalized Tax Roll

☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$183,727,600.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$399,744.48

B. Total Amount of Unpaid Special Taxes Annually \$0.00

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 1

B. Total Amount of Taxes Due on Delinquent Parcels: \$3,589.07
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Tuesday, October 29, 2019

10:09:33AM

CDIAC #: 2015-1311

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

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(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 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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/29/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

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

Submitted:
Tuesday, October 29, 2019
10:12:28AM
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
Fiscal Year _____

I. GENERAL INFORMATION

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

B. Project Name Whispering Hills

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

D. Date of Bond Issue 10/24/2013

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

F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$1,681,227.40 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019

A. Principal Amount of Bonds Outstanding \$7,965,000.00

B. Bond Reserve Fund \$1,705,319.09

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$5,233,557.00

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

A. Assessed or Appraised Value Reported as of: 1/1/2019

☒ From Equalized Tax Roll

☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$170,305,496.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,077,125.63

B. Total Amount of Unpaid Special Taxes Annually \$21,658.82

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 3

B. Total Amount of Taxes Due on Delinquent Parcels: \$28,593.46
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:

Tuesday, October 29, 2019

10:12:28AM

CDIAC #: 2013-1665

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

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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 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. NAME OF PARTY COMPLETING THIS FORM

Name Nehal Thumar

Title Vice President

Firm/ Agency DTA

Address 5000 Birch Street, Suite 6000

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500

Date of Report 10/29/2019

E-Mail nehal@financedta.com

IX. ADDITIONAL COMMENTS:

[1] Consists of \$5,233,557.00 in the School Facilities Project Subaccount.

Submitted:
Tuesday, October 29, 2019
10:16:15AM
CDIAC #: 2016-2421

**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 _____

I. GENERAL INFORMATION

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

B. Project Name Whispering Hills

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

D. Date of Bond Issue 8/17/2016

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

F. Reserve Fund Minimum Balance Required Yes ☒ Amount \$1,681,227.40 No ☐

II. FUND BALANCE FISCAL STATUS

Balances Reported as of: 6/30/2019

A. Principal Amount of Bonds Outstanding \$12,450,000.00

B. Bond Reserve Fund \$1,705,319.09

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$5,233,557.00

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

A. Assessed or Appraised Value Reported as of: 1/1/2019

☒ From Equalized Tax Roll

☐ From Appraisal of Property
(Use only in first year or before annual tax roll billing commences)

B. Total Assessed Value of All Parcels \$170,305,496.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,077,125.63

B. Total Amount of Unpaid Special Taxes Annually \$21,658.82

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

V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/30/2019

A. Total Number of Delinquent Parcels: 3

B. Total Amount of Taxes Due on Delinquent Parcels: \$28,593.46
(Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, if foreclosure commenced on same date)

(Attach additional sheets if 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

Submitted:
Tuesday, October 29, 2019
10:16:15AM
CDIAC #: 2016-2421

**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 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. NAME OF PARTY COMPLETING THIS FORM

Name	Nehal Thumar		
Title	Vice President		
Firm/ Agency	DTA		
Address	5000 Birch Street, Suite 6000		
City/ State/ Zip	Newport Beach, Ca 92660		
Phone Number	(949) 955-1500	Date of Report	10/29/2019
E-Mail	nehal@financedta.com		

IX. ADDITIONAL COMMENTS:

[1] Consists of \$5,233,557.00 in the School Facilities Project Subaccount.