

November 7, 2018

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:

- 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 29, 2018:

- 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. 98-1A Series 2018
- Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1B Series 2018
- 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

Capistrano Unified School District November 7, 2018 Page 2

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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, 2019.

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

Sincerely,

Andrea Roess Managing Director

Enclosures

cc: Keith Weaver, Government Financial Strategies Inc.

Monday, October 29, 2018

10:25:22AM

CDIAC #: 2016-2106

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

Fiscal Year

For Office Use Only

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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A. Issuer	Capistrano Unified School District CFD No 90-2
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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|F. Reserve Fund Minimum Balance Required Amount \$3,061,418.76

#### II. FUND BALANCE FISCAL STATUS

6/30/2018 Balances Reported as of:

\$31,685,000.00 A. Principal Amount of Bonds Outstanding

\$0.00 B. Bond Reserve Fund \$0.00 C. Capitalized Interest Fund

\$0.00 D. Construction Fund(s)

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

A. Assessed or Appraised Value Reported as of:	1/1/2018
71. 7133C33Cd Of 71pprofised Value 11cported as of.	17 17 = 0 1 0

From Equalized Tax Roll

From Appriasal of Property

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

\$2,952,947,970.00 B. Total Assessed Value of All Parcels

## IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$2,391,441.83

\$9,169.50 B. Total Amount of Unpaid Special Taxes Annually

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

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

B. Total Amount of Taxes Due on Delinquent Parcels: \$19,197.98

(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 29, 2018

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

10:25:22AM 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

For Office Use Only	
Fiscal Year	

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	ssue is retired and ate reason for retirer	no longer subject to the Yearly Fiscal Status reponent)	rt filing requirements.	
	Matured	Redeemed Entirely  Other		
	If Matured, indicat	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 (	COMPLETING THIS FORM		
	Name	Nehal Thumar		
	Title	Vice President		
	Firm/ Agency	David Taussig & Associates		
	Address	5000 Birch Street Suite 6000 Newport Beach		
	City/ State/ Zip	Newport Beach, Ca 92660		
	Phone Number	(949) 955-1500	Date of Report	10/29/2018
	E-Mail	nthumar@taussig.com		

## IX. ADDITIONAL COMMENTS:

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

Monday, October 29, 2018

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

10:33:44AM

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

Fiscal Year

For Office Use Only

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 X Amount \$4,131,750.00 No

**II. FUND BALANCE FISCAL STATUS** 

Balances Reported as of: 6/30/2018

A. Principal Amount of Bonds Outstanding \$38,175,000.00

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: 1/1/2018

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 \$1,785,565,689.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$3,275,975.94

B. Total Amount of Unpaid Special Taxes Annually \$15,168.30

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: 10/9/2018

A. Total Number of Delinquent Parcels: 10

B. Total Amount of Taxes Due on Delinquent Parcels: \$27,166.90

(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 29, 2018

10:33:44AM

CDIAC #: 2013-1583

**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						
Tor Office ode Offig						
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. NAME OF PARTY COMPLETING THIS FORM**

Name Nehal Thumar Vice President Title

Firm/ Agency David Taussig & Associates

5000 Birch Street Suite 6000 Newport Beach Address

Newport Beach, Ca 92660 City/ State/ Zip

Phone Number (949) 955-1500 10/29/2018 Date of Report

E-Mail nthumar@taussig.com

## IX. ADDITIONAL COMMENTS:

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

Monday, October 29, 2018

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

YEARLY FISCAL STATUS REPORT

For Office Use Only Fiscal Year

10:36:24AM 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

I. GE	NER	AL	INF	ORN	TAN	ION
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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 🗌
II. FUND BALANCE FISCAL STATUS Balances Reported as of:	6/30/2018	
A. Principal Amount of Bonds Outstanding	\$8,505,000.00	
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 SU	BJECT TO SPECIAL TAX	
A. Assessed or Appraised Value Reported as of:	1/1/2018	
X	From Equalized Tax Roll	

B. Total Assessed Value of All Parcels

\$976,205,313.00

From Appriasal of Property

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

## IV. TAX COLLECTION INFORMATION

\$2,003,617.10 A. Total Amount of Special Taxes Due Annually B. Total Amount of Unpaid Special Taxes Annually \$2,742.46

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

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

\$11,507.20 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 29, 2018

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

10:36:24AM

California Debt and Investment Advisory Commission CDIAC #: 2013-1584 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	

VIII	1221	FP	FTI	ΡF	г

	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	rely, state refunding bond title & CDIAC #:		
	and redemption da	ate:		
	If Other:			
	and date:			
VIII. N	IAME OF PARTY (	COMPLETING THIS FORM		
	Name	Nehal Thumar		
	Title	Vice President		
	Firm/ Agency	David Taussig & Associates		
	Address	5000 Birch Street Suite 6000 Newport Beach		
	City/ State/ Zip	Newport Beach, Ca 92660		
	Phone Number	(949) 955-1500	Date of Report	10/29/2018

## IX. ADDITIONAL COMMENTS:

E-Mail

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

nthumar@taussig.com

Monday, October 29, 2018

## MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)

10:39:59AM

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

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

Yes X F. Reserve Fund Minimum Balance Required Amount \$1,123,900.88

**II. FUND BALANCE FISCAL STATUS** 

6/30/2018 Balances Reported as of: \$6,295,000.00 A. Principal Amount of Bonds Outstanding B. Bond Reserve Fund \$1,126,229.08 \$171,846.88 C. Capitalized Interest Fund \$5,329,729.44 D. Construction Fund(s)

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

A. Assessed or Appraised Value Reported as of:	1/1/2018
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From Equalized Tax Roll

From Appriasal of Property

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

\$329,977,405.00 B. Total Assessed Value of All Parcels

## IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$429,012.00

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

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

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

B. Total Amount of Taxes Due on Delinquent Parcels:

\$0.00

(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 29, 2018

10:39:59AM

CDIAC #: 2016-1898

and date:

# 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	1
iscal 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 $\square$
If Matured, indica	ate final maturity date:		
If Redeemed Ent	irely, state refunding b	ond title	& CDIAC #:
and redemption of	date:		
If Other:			

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

Name Neha Thumar
Title Vice President

Firm/ Agency David Taussig & Associates

Address 5000 Birch Street Suite 6000 Newport Beach

City/ State/ Zip Newport Beach, Ca 92660

Phone Number (949) 955-1500 Date of Report 10/29/2018

E-Mail nthumar@taussig.com

## IX. ADDITIONAL COMMENTS:

Monday, October 29, 2018 10:44:02AM

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

YEARLY FISCAL STATUS REPORT

For Office Use Only Fiscal Year

CDIAC #: 2018-0887

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

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 X Amount \$1,123,900.88 No
II. FUND BALANCE FISCAL STATUS Balances Reported as of:	6/30/2018
A. Principal Amount of Bonds Outstanding	\$8,670,000.00
B. Bond Reserve Fund	\$1,126,229.08
C. Capitalized Interest Fund	\$171,846.88
D. Construction Fund(s)	\$5,329,729.44
III. ASSESSED VALUE OF ALL PARCELS IN CFD SU	BJECT TO SPECIAL TAX
A. Assessed or Appraised Value Reported as of:	1/1/2018
$\boxtimes$	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	\$329,977,405.00
IV TAX COLLECTION INFORMATION	

## IV. TAX COLLECTION INFORMATION

\$429,012.00 A. Total Amount of Special Taxes Due Annually

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

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

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

\$0.00 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 29, 2018 10:44:02AM

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

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

Indic	ndicate reason for retirement)					
	Matured	Redeemed Entirely  Other				
	If Matured, indicat	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	COMPLETING THIS FORM				
	Name	Nehal Thumar				
	Title	Vice President				
	Firm/ Agency	David Taussig & Associates				
	Address	5000 Birch Street Suite 6000 Newport Beach				
	City/ State/ Zip	Newport Beach, Ca 92660				
	Phone Number	(949) 955-1500	Date of Report	10/29/2018		
	E-Mail	nthumar@taussig.com				

## IX. ADDITIONAL COMMENTS:

[1] Consists of \$1,598,603.20 in the Series 2016 Bonds School Facilities Account, \$17,496.69 in the Series 2016 Bonds City Facilities Account, \$3,713,506.78 in the Series 2018 Bonds School Facilities Account, and \$122.77 in the Series 2018 Bonds City Facilities Account.

Monday, October 29, 2018

## MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)

2:51:46PM

CDIAC #: 2018-0888

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. GENERAL INFORMAT	TIO	N
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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 X Amount \$351,994.50			
FUND DALANCE FICCAL CTATUS				

**II. FUND BALANCE FISCAL STATUS** 

6/30/2018 Balances Reported as of: \$4,830,000.00 A. Principal Amount of Bonds Outstanding \$352,006.14 B. Bond Reserve Fund \$111,336.68 C. Capitalized Interest Fund D. Construction Fund(s) \$1,979,413.13

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

A. Assessed or Appraised Value Repo	rted as of: 1/1/2018
	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	\$212,885,358.00

## 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 Teeter Plan? Ν

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

\$0.00 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 29, 2018 2:51:46PM

CDIAC #: 2018-0888

## 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.

(Indica	ate reason for retiren	nent)		
	Matured	Redeemed Entirely  Other		
	If Matured, indicate	e final maturity date:		
	If Redeemed Entir	ely, state refunding bond title & CDIAC #:		
	and redemption da	ate:		
	If Other:			
	and date:			
VIII. N	AME OF PARTY O	COMPLETING THIS FORM		
	Name	Neha Thumar		
	Title	Vice President		
	Firm/ Agency	David Taussig & Associates		
	Address	5000 Birch Street Suite 6000 Newport Beach		
	City/ State/ Zip	Newport Beach, Ca 92660		
	Phone Number	(949) 955-1500	Date of Report	10/29/2018
	E-Mail	nthumar@taussig.com		

## IX. ADDITIONAL COMMENTS:

[1] Consists of \$1,979,347.69 in the School Facilities Account and \$65,.44 in the City Facilities Account.

Monday, October 29, 2018

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

For Office Use Only

YEARLY FISCAL STATUS REPORT

2:55:33PM

California Debt and Investment Advisory Commission CDIAC #: 2005-0180 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. GENERAL INFORMATION

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 \$119,099,491.00

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

6/30/2018 Balances Reported as of:

\$99,096,964.48 A. Principal Amount of Bonds Outstanding

B. Bond Reserve Fund \$2,626,355.01

\$0.00 C. Capitalized Interest Fund

\$0.00 D. Construction Fund(s)

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

1/1/2018 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)

\$5,760,583,171.00 B. Total Assessed Value of All Parcels

## IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$7,725,642.44

\$19,749.64 B. Total Amount of Unpaid Special Taxes Annually

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

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

B. Total Amount of Taxes Due on Delinquent Parcels: \$43,119.68

(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 29, 2018 2:55:33PM

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
Tor Office ode Offig
iscal Year

(Indica	ate reason for retirem	nent)		
	Matured 🔲 I	Redeemed Entirely		
	If Matured, indicate	e final maturity date:		
	If Redeemed Entire	ely, state refunding bond title & CDIAC #:		
	and redemption da	ite:		
	If Other:			
	and date:			
VIII. N	AME OF PARTY C	COMPLETING THIS FORM		
	Name	Nehal Thumar		
	Title	Vice President		
	Firm/ Agency	David Taussig & Associates		
	Address	5000 Birch Street Suite 6000 Newport Beach		
	City/ State/ Zip	Newport Beach, Ca 92660		
	Phone Number	(949) 955-1500	Date of Report	10/29/2018
	E-Mail	nthumar@taussig.com		

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

## IX. ADDITIONAL COMMENTS:

- [1] Principal amount for the outstanding capital appreciation bonds determined by applying accreted value as of March 1, 2018
- [2] Financial Guaranty Insurance Company has provided a municipal bond debt service reserve insurance policy equal to 75% of the Reserve Requirement.

Monday, October 29, 2018

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

2:58:58PM

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
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A. Issuer	Capistrano Unified School District CFD No 98-2
B. Project Name	Ladera
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 \$0.00
. FUND BALANCE FISCAL STATUS	6/30/2018

Balances Reported as of:

A. Principal Amount of Bonds Outstanding \$80,050,000.00

\$2,626,355.01 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

A. Assessed or Appraised Value Reported as of:	1/1/2018
X	From Equalized Tax Roll
	From Appriasal of Property
	(Use only in first year or before annual tax roll billing commences

\$5,760,583,171.00 B. Total Assessed Value of All Parcels

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$7,725,642.44 B. Total Amount of Unpaid Special Taxes Annually \$19,749.64 C. Does this agency participiate in the County's Teeter Plan? Ν

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

B. Total Amount of Taxes Due on Delinquent Parcels: \$43,119.68

(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

VII

Monday, October 29, 2018

2:58:58PM

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	
iscal Year	

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

uic	ate reason for retiren	nent)		
	Matured	Redeemed Entirely  Other		
	If Matured, indicate	e final maturity date:		
	If Redeemed Entir	ely, state refunding bond title & CDIAC #:		
	and redemption da	ate:		
	If Other:			
	and date:			
l. N	NAME OF PARTY COMPLETING THIS FORM			
	Name	Neh Thumar		
	Title	Vice President		
	Firm/ Agency	David Taussig & Associates		
	Address	5000 Birch Street Suite 6000 Newport Beach		
	City/ State/ Zip	Newport Beach, Ca 92660		
	Phone Number	(949) 955-1500	Date of Report	10/29/2018
	E-Mail	nthumar@taussig.com		

## IX. ADDITIONAL COMMENTS:

- [1] No Cash Reserve for Series 2015.
- [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.

I.

Monday, October 29, 2018

## MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)

3:01:23PM

CDIAC #: 2015-1311

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. 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 \$0.00	No X
II. FUND BALANCE FISCAL STATUS Balances Reported as of:	6/30/2018	
A. Principal Amount of Bonds Outstanding	\$5,665,000.00	
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 SU	BJECT TO SPECIAL TAX	
A. Assessed or Appraised Value Reported as of:	1/1/2018	
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	\$180,506,968.00	
IV. TAX COLLECTION INFORMATION		
A. Total Amount of Special Taxes Due Annually	\$391,905.65	
B. Total Amount of Unpaid Special Taxes Annually	\$6,435.25	
C. Does this agency participiate in the County's Tee	ter Plan? N	
V. DELINQUENT REPORTING INFORMATION		
Delinquent Parcel Information Reported as of E	qualized Tax Roll of: 10/9/2018	
A. Total Number of Delinquent Parcels: 2		

## VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

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

(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

\$19,621.12

Monday, October 29, 2018 3:01:23PM

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

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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.

(Indic	ate 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	IAME OF PARTY COMPLETING THIS FORM

## VII

Name Nehal Thumar Vice President Title

Firm/ Agency David Taussig & Associates

5000 Birch Street Suite 6000 Newport Beach Address

Newport Beach, Ca 92660 City/ State/ Zip

Phone Number (949) 955-1500 10/29/2018 Date of Report

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 29, 2018

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

3:06:57PM

California Debt and Investment Advisory Commission CDIAC #: 2013-1665 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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iscal Year	

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

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 Yes Amount \$1,666,144.13

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

6/30/2018 Balances Reported as of:

\$8,020,000.00 A. Principal Amount of Bonds Outstanding

\$1,672,516.94 B. Bond Reserve Fund

\$0.00 C. Capitalized Interest Fund

\$5,434,310.55 D. Construction Fund(s)

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

1/1/2018 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)

\$164,438,203.00 B. Total Assessed Value of All Parcels

## IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,023,939.11

\$6,934.64 B. Total Amount of Unpaid Special Taxes Annually

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

## V. DELINQUENT REPORTING INFORMATION

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 10/9/2018

A. Total Number of Delinquent Parcels:

B. Total Amount of Taxes Due on Delinquent Parcels: \$6,934.64

(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

3:06:57PM

CDIAC #: 2013-1665

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD) Monday, October 29, 2018 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

STATE OF CALIFORNIA

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Fiscal Year	

**VII. ISSUE RETIRED** 

	sue is retired and r te reason for retirem	no longer subject to the Yearly Fiscal Status report filin ent)	g requirements.	
N	Matured F	Redeemed Entirely		
ŀ	f Matured, indicate	final maturity date:		
j	f Redeemed Entire	ely, state refunding bond title & CDIAC #:		
a	and redemption da	te:		
ľ	f Other:			
a	and date:			
VIII. NA	AME OF PARTY C	OMPLETING THIS FORM		
	Name	Neh Thumar		
	Title	Vice President		
	Firm/ Agency	David Taussig & Associates		
	Address	5000 Birch Street Suite 6000 Newport Beach		
	City/ State/ Zip	Newport Beach, Ca 92660		
	Phone Number	(949) 955-1500	Date of Report	10/29/2018
	E-Mail	nthumar@taussig.com		

## IX. ADDITIONAL COMMENTS:

[1] Consists of \$5,434,310.55 in the School Facilities Project Subaccount.

Monday, October 29, 2018

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

3:09:38PM

CDIAC #: 2016-2421 California Debt and Investment Advisory Commission 915 Capitol Mall, Room 400, Sacramento, CA 95814

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

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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 X Amount \$1,666,144.13 No

**II. FUND BALANCE FISCAL STATUS** 

Balances Reported as of: 6/30/2018

A. Principal Amount of Bonds Outstanding \$12,515,000.00

B. Bond Reserve Fund \$1,672,516.94

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$5,434,310.55

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

A. Assessed or Appraised Value Reported as of: 1/1/2018

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 \$164,438,203.00

IV. TAX COLLECTION INFORMATION

A. Total Amount of Special Taxes Due Annually \$1,023,939.11

B. Total Amount of Unpaid Special Taxes Annually \$6,934.64

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: 10/9/2018

A. Total Number of Delinquent Parcels:

B. Total Amount of Taxes Due on Delinquent Parcels: \$6

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

\$6,934.64

## VI. FORECLOSURE INFORMATION FOR FISCAL YEAR

(Aggregate totals, il foreclosure commenced on s	(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	

Monday, October 29, 2018 3:09:38PM

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	•

	ssue is retired and ate reason for retirer		the Year	ly Fiscal Status report filing	g requirements.		
	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	IAME OF PARTY (	COMPLETING THIS I	ORM				
	Name	Nehal Thumar					
	Title	Vice President					
	Firm/ Agency	David Taussig & As	sociates	:			
	Address	5000 Birch Street S	uite 600	0 Newport Beach			
	City/ State/ Zip	Newport Beach, Ca	92660				
	Phone Number	(949) 955-1500			Date of Report	10/29/2018	
	E-Mail	nthumar@taussig.c	om				

## IX. ADDITIONAL COMMENTS:

[1] Consists of \$5,434,310.55 in the School Facilities Project Subaccount.