

**CAPISTRANO UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT  
No. 94-1**

**August 10, 2012**

*Public Finance  
Facilities Planning  
Urban Economics*

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***Newport Beach***

Fresno

Riverside

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Dallas

**ADMINISTRATION REPORT  
FISCAL YEAR 2012-2013**

**CAPISTRANO UNIFIED SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 94-1**

**Prepared for**

**CAPISTRANO UNIFIED SCHOOL DISTRICT**  
33122 Valle Road  
San Juan Capistrano, California 92675

**Prepared by**

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## ***Introduction***

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This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 94-1 ("CFD No. 94-1") of the Capistrano Unified School District (the "School District").

CFD No. 94-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 94-1 is authorized to levy an annual special tax for purposes of acquiring, constructing, expanding, or rehabilitating facilities, including school facilities, land and related appurtenances necessary to meet increased demands placed on the School District as a result of the development of the community facilities district.

A map showing the property in CFD No. 94-1 is included in Exhibit A.

This report is organized into the following sections:

### **Section I**

Section I provides an update of the development activity occurring within CFD No. 94-1. All new building permit activity is identified, including cumulative figures for "Developed Property."

### **Section II**

Section II analyzes the fiscal year 2011-2012 special tax levy and includes a discussion of delinquent special taxes.

### **Section III**

Section III determines the financial obligations of CFD No. 94-1 for fiscal year 2012-2013.

### **Section IV**

Section IV reviews the methodology used to apportion the special tax requirement to Developed Property.

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# ***I. Special Tax Classifications and Development Update***

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## **Special Tax Classifications**

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment of the Special Tax. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property" and "Undeveloped Property." The category of Developed Property is in turn divided into eight separate special tax classifications based on the type of use and size of the structure built thereon. A table of the Developed Property special tax classifications is shown below.

### **Community Facilities District No. 94-1 Developed Property Classifications**

<b>Class</b>	<b>Land Use</b>	<b>Square Footage</b>
1	Single Family Detached	2,400 or more s.f.
2	Single Family Detached	1,700 - 2,399 s.f.
3	Single Family Detached	Less than 1,700 s.f.
4	Townhouse	More than 1,650 s.f.
5	Townhouse	1,650 s.f. and under
6	Condominium	More than 850 s.f.
7	Condominium	850 s.f. and under
8	Apartment	Not Applicable

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued as of March 1 will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 94-1 for which building permits were issued as of March 1, 2012, will be classified as Developed Property in fiscal year 2012-2013.

## **Development Update**

CFD No. 94-1 encompasses approximately 451 gross acres of land within the County of Orange, California. The CFD is part of the Santa Margarita Master Planned Community, in the south-easterly portion of the County.

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the City of Rancho Santa Margarita's building permit records indicated that as of March 1, 2012, no permits for new residential units had been issued.

The table below shows the aggregate amount of Developed Property by special tax classification.

**Community Facilities District No. 94-1  
Cumulative Developed Property**

<b>Class</b>	<b>Land Use</b>	<b>Square Footage</b>	<b>Number of Units</b>
1	Single Family Detached	2,400 or more s.f.	303
2	Single Family Detached	1,700 – 2,399 s.f.	88
3	Single Family Detached	Less than 1,700 s.f.	125
4	Townhouse	More than 1,650 s.f.	88
5	Townhouse	1,650 s.f. and under	105
6	Condominium	More than 850 s.f.	0
7	Condominium	850 s.f. and under	0
8	Apartment	Not Applicable	18
<b>Total</b>	<b>Not Applicable</b>	<b>Not Applicable</b>	<b>727</b>

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## ***II. Fiscal Year 2011-2012 Special Tax Levy***

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The special tax levy for CFD No. 94-1 for fiscal year 2011-2012 equaled \$319,239. As of August 3, 2012, \$319,994 in special taxes had been collected by the County. The remaining \$3,245 in special taxes are delinquent, resulting in a delinquency rate of 1.02 percent.

As a participant in the Teeter Program, the School District will receive an apportionment from the County equal to the delinquent unpaid special taxes for fiscal year 2011-2012. This apportionment is anticipated to occur early in fiscal year 2012-2013.

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### ***III. Fiscal Year 2012-2013 Special Tax Requirement***

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Pursuant to the Rate and Method of Apportionment, the special tax may be levied in CFD No. 94-1 to: (i) pay administrative expenses, (ii) pay debt service on bonds issued by CFD No. 88-1, (iii) replenish the Reserve Fund associated with such bonds, and (iv) pay for the acquisition, construction, and/or rehabilitation of facilities. For fiscal year 2012-2013 the funds required from CFD No. 94-1 exceed the maximum special taxes that can be collected from Developed Property. Therefore, the special tax requirement is limited to \$325,626, the amount that can be collected through the levy of the maximum special tax. Of this amount, \$275,626 is budgeted for the direct construction of eligible facilities and \$50,000 is budgeted for annual administrative expenses.



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## ***IV. Method of Apportionment***

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### **Maximum Special Taxes**

The amount of special taxes that CFD No. 94-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The initial maximum special taxes for each classification of Developed Property are specified in Table I of Section C of the Rate and Method of Apportionment. These special taxes escalate by two percent each fiscal year.

### **Apportionment of Special Taxes**

The special tax that is apportioned to each parcel of Developed Property is determined through the application of Section D of the Rate and Method of Apportionment. No special tax is levied against Undeveloped Property in CFD No. 94-1.

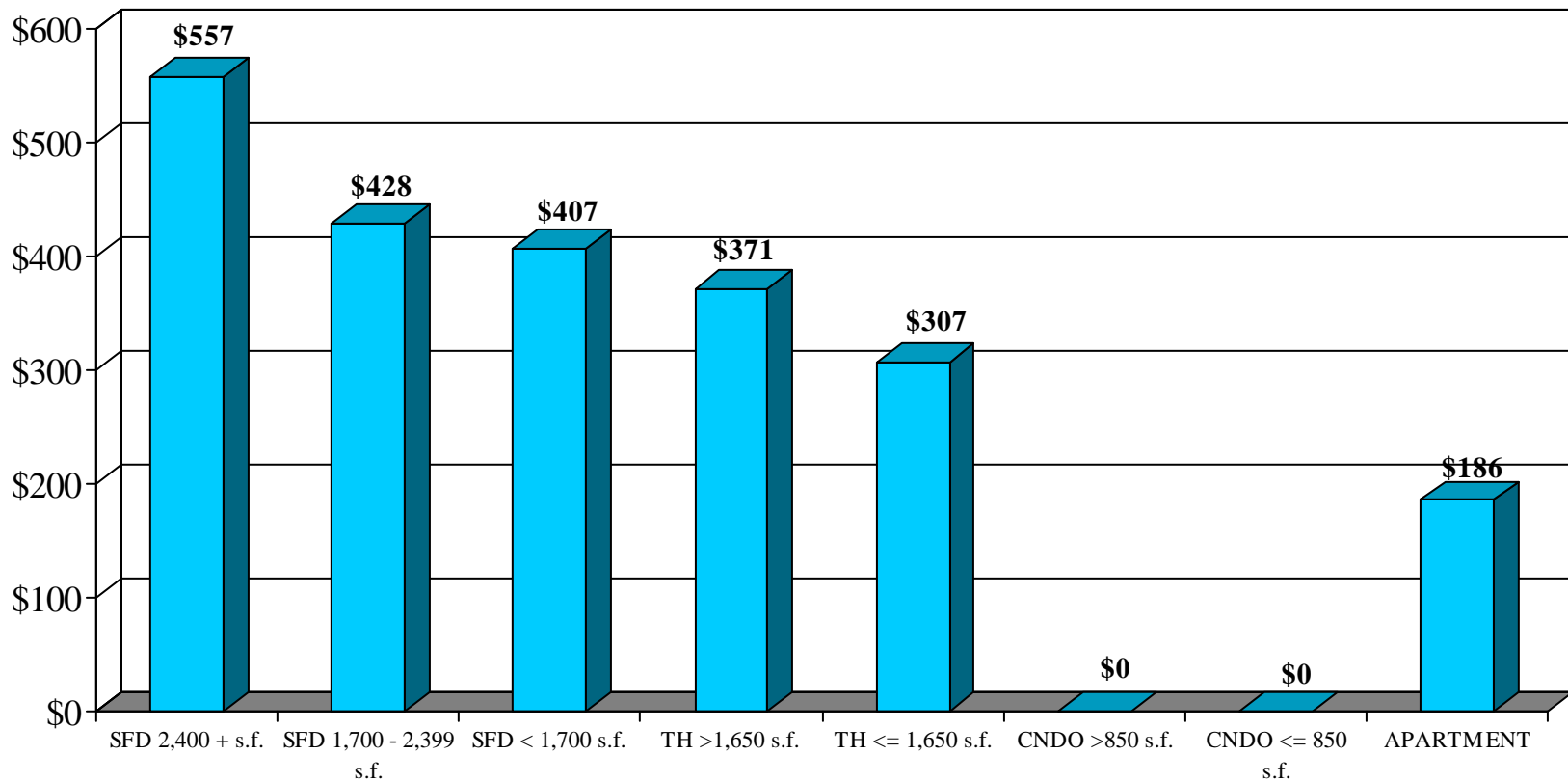
Section D of the Rate and Method of Apportionment states that the special tax shall be levied against each parcel of Developed Property at up to 100 percent of the maximum special tax, until the amount of the levy equals the amount to be collected.

Applying the fiscal year 2012-2013 maximum special tax to all parcels of Developed Property yields \$325,626, which is equal to the fiscal year 2012-2013 special tax requirement.

The fiscal year 2012-2013 special taxes for each classification of Developed Property are shown graphically on the following page and in Exhibit B. The Special Tax Roll which lists the actual special tax levied against each parcel of Developed Property is shown in Exhibit C.

# Community Facilities District No. 94-1 of the Capistrano Unified School District

## Fiscal Year 2012-2013 Special Taxes For Developed Property



# **EXHIBIT A**

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*CFD No. 94-1 of the  
Capistrano Unified School District*

*Boundary Map*

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**Capistrano Unified School District  
Community Facilities District No. 94-1  
(Rancho Santa Margarita)**



© 2011 Google

33°37'52.98" N 117°36'23.44" W elev 900 ft

# **EXHIBIT B**

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*CFD No. 94-1 of the  
Capistrano Unified School District*

*Special Taxes  
Fiscal Year 2012-2013*

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## EXHIBIT B

### Community Facilities District No. 94-1 Fiscal Year 2012-2013 Special Taxes

Class	Land Use	Square Footage	FY 2012-2013 Maximum Special Tax	FY 2012-2013 Actual Special Tax
1	Single Family Detached	2,400 or more s.f.	\$557.02	\$557.02
2	Single Family Detached	1,700 – 2,399 s.f.	\$428.47	\$428.47
3	Single Family Detached	Less than 1,700 s.f.	\$407.05	\$407.05
4	Townhouse	More than 1,650 s.f.	\$371.34	\$371.34
5	Townhouse	1,650 s.f. and under	\$307.07	\$307.07
6	Condominium	More than 850 s.f.	\$249.94	\$0.00
7	Condominium	850 s.f. and under	\$199.95	\$0.00
8	Apartment	Not Applicable	\$185.67	\$185.67

# **EXHIBIT C**

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*CFD No. 94-1 of the  
Capistrano Unified School District*

*Special Tax Roll  
Fiscal Year 2012-2013*

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**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<u>Assessor's Parcel Number</u>	<u>FY 2012-2013 Special Tax</u>
805-461-01	\$307.07
805-461-02	\$307.07
805-461-03	\$428.47
805-461-04	\$307.07
805-461-05	\$307.07
805-461-06	\$371.34
805-461-07	\$307.07
805-461-08	\$371.34
805-461-09	\$371.34
805-462-01	\$307.07
805-462-02	\$307.07
805-462-03	\$371.34
805-462-04	\$371.34
805-462-05	\$307.07
805-462-06	\$307.07
805-462-07	\$307.07
805-462-08	\$307.07
805-462-09	\$307.07
805-462-10	\$371.34
805-462-11	\$371.34
805-462-12	\$371.34
805-462-13	\$307.07
805-462-14	\$307.07
805-462-15	\$371.34
805-462-16	\$307.07
805-462-17	\$371.34
805-462-18	\$371.34
805-462-19	\$307.07
805-462-20	\$307.07
805-462-21	\$307.07
805-462-22	\$371.34
805-463-01	\$371.34
805-463-02	\$371.34
805-463-03	\$371.34
805-463-04	\$307.07
805-463-05	\$371.34
805-463-06	\$307.07
805-463-07	\$371.34
805-463-08	\$371.34
805-463-09	\$307.07
805-463-10	\$371.34
805-463-11	\$307.07
805-463-12	\$307.07
805-463-13	\$307.07
805-463-14	\$371.34
805-464-01	\$307.07
805-464-02	\$307.07
805-464-03	\$307.07



**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
805-464-04	\$307.07
805-464-05	\$371.34
805-464-06	\$371.34
805-464-07	\$307.07
805-464-08	\$307.07
805-464-09	\$371.34
805-464-10	\$307.07
805-464-11	\$307.07
805-464-12	\$307.07
805-464-13	\$371.34
805-464-14	\$307.07
805-464-15	\$307.07
805-464-16	\$307.07
805-464-17	\$307.07
805-464-18	\$307.07
805-464-19	\$307.07
805-464-20	\$307.07
805-471-01	\$307.07
805-471-02	\$307.07
805-471-03	\$371.34
805-471-04	\$371.34
805-471-05	\$307.07
805-471-06	\$307.07
805-471-07	\$371.34
805-471-08	\$371.34
805-471-09	\$307.07
805-471-10	\$371.34
805-471-11	\$371.34
805-471-12	\$371.34
805-471-13	\$428.47
805-471-14	\$307.07
805-471-15	\$307.07
805-471-16	\$371.34
805-471-17	\$371.34
805-471-18	\$307.07
805-471-19	\$371.34
805-471-20	\$371.34
805-471-21	\$371.34
805-471-22	\$307.07
805-471-23	\$307.07
805-472-01	\$371.34
805-472-02	\$371.34
805-472-03	\$307.07
805-472-04	\$371.34
805-472-05	\$307.07
805-472-06	\$307.07
805-472-07	\$371.34
805-472-08	\$371.34

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
805-472-09	\$307.07
805-472-10	\$307.07
805-472-11	\$371.34
805-472-12	\$371.34
805-472-13	\$371.34
805-472-14	\$371.34
805-472-15	\$307.07
805-472-16	\$307.07
805-473-02	\$307.07
805-473-03	\$307.07
805-473-04	\$371.34
805-473-05	\$307.07
805-473-06	\$371.34
805-473-07	\$307.07
805-473-08	\$371.34
805-473-10	\$307.07
805-473-11	\$371.34
805-473-12	\$307.07
805-473-13	\$307.07
805-473-14	\$307.07
805-473-15	\$371.34
805-473-16	\$307.07
805-473-18	\$307.07
805-473-19	\$307.07
805-473-20	\$307.07
805-473-21	\$307.07
805-473-22	\$371.34
805-473-23	\$307.07
805-473-24	\$371.34
805-473-25	\$307.07
805-473-27	\$307.07
805-473-28	\$307.07
805-473-29	\$371.34
805-473-30	\$371.34
805-473-31	\$307.07
805-473-32	\$307.07
805-473-33	\$371.34
805-473-34	\$371.34
805-473-35	\$371.34
805-473-36	\$371.34
805-473-38	\$307.07
805-473-39	\$307.07
805-473-40	\$371.34
805-473-41	\$371.34
805-473-42	\$307.07
805-473-43	\$307.07
805-473-44	\$371.34
805-473-45	\$371.34

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
805-481-01	\$307.07
805-481-02	\$307.07
805-481-03	\$307.07
805-481-04	\$307.07
805-481-05	\$307.07
805-481-06	\$371.34
805-481-07	\$371.34
805-481-08	\$371.34
805-481-09	\$371.34
805-481-10	\$371.34
805-481-11	\$307.07
805-481-12	\$371.34
805-481-13	\$307.07
805-481-14	\$307.07
805-481-15	\$371.34
805-481-16	\$307.07
805-481-17	\$307.07
805-481-18	\$307.07
805-481-19	\$307.07
805-481-20	\$307.07
805-481-21	\$371.34
805-481-22	\$371.34
805-481-23	\$371.34
805-481-24	\$307.07
805-481-25	\$371.34
805-481-26	\$371.34
805-481-27	\$371.34
805-481-28	\$371.34
805-481-29	\$371.34
805-481-30	\$371.34
805-481-31	\$371.34
805-481-32	\$371.34
805-481-33	\$307.07
805-481-34	\$371.34
805-481-35	\$371.34
805-481-36	\$307.07
805-481-37	\$307.07
805-481-38	\$307.07
805-481-39	\$307.07
805-481-40	\$307.07
805-481-41	\$371.34
805-481-42	\$371.34
805-481-43	\$371.34
805-481-44	\$371.34
805-481-45	\$371.34
805-481-46	\$307.07
805-481-47	\$307.07
805-481-48	\$371.34

## Exhibit C

## CFD No. 94-1 of the Capistrano Unified School District

<u>Assessor's Parcel Number</u>	<u>FY 2012-2013 Special Tax</u>
805-481-49	\$307.07
805-481-50	\$307.07
805-481-51	\$307.07
805-512-01	\$557.02
805-512-02	\$428.47
805-512-03	\$557.02
805-512-04	\$428.47
805-512-05	\$557.02
805-512-06	\$428.47
805-512-07	\$428.47
805-512-08	\$428.47
805-512-09	\$557.02
805-512-10	\$557.02
805-512-11	\$428.47
805-512-12	\$557.02
805-512-13	\$428.47
805-512-14	\$557.02
805-512-15	\$428.47
805-512-16	\$428.47
805-512-17	\$557.02
805-512-18	\$428.47
805-512-19	\$428.47
805-512-20	\$428.47
805-512-21	\$557.02
805-512-22	\$428.47
805-512-23	\$557.02
805-512-24	\$557.02
805-512-25	\$428.47
805-512-26	\$428.47
805-512-27	\$557.02
805-512-28	\$428.47
805-512-29	\$428.47
805-512-30	\$557.02
805-512-31	\$428.47
805-512-32	\$428.47
805-512-33	\$428.47
805-512-34	\$557.02
805-513-01	\$428.47
805-513-02	\$557.02
805-513-03	\$557.02
805-513-04	\$428.47
805-513-05	\$428.47
805-513-06	\$557.02
805-513-07	\$557.02
805-513-08	\$428.47
805-513-09	\$428.47
805-513-10	\$557.02
805-513-11	\$428.47

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
805-513-12	\$557.02
805-513-13	\$557.02
805-513-14	\$557.02
805-513-15	\$428.47
805-513-16	\$428.47
805-513-17	\$428.47
805-513-18	\$557.02
805-531-01	\$557.02
805-531-02	\$557.02
805-531-03	\$557.02
805-531-04	\$557.02
805-531-05	\$557.02
805-531-06	\$557.02
805-531-07	\$557.02
805-531-08	\$557.02
805-531-09	\$557.02
805-531-10	\$557.02
805-531-11	\$557.02
805-531-12	\$557.02
805-531-13	\$557.02
805-531-14	\$557.02
805-531-15	\$557.02
805-531-16	\$557.02
805-531-17	\$557.02
805-531-18	\$557.02
805-531-19	\$557.02
805-531-20	\$557.02
805-531-21	\$557.02
805-531-22	\$557.02
805-531-23	\$557.02
805-531-24	\$557.02
805-531-25	\$557.02
805-531-26	\$557.02
805-531-27	\$557.02
805-531-28	\$557.02
805-531-29	\$557.02
805-531-30	\$557.02
805-531-31	\$557.02
805-531-32	\$557.02
805-531-33	\$557.02
805-531-34	\$557.02
805-531-35	\$557.02
805-531-36	\$557.02
805-531-37	\$557.02
805-531-38	\$557.02
805-531-39	\$557.02
805-531-40	\$557.02
805-531-41	\$557.02

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
805-531-42	\$557.02
805-531-43	\$557.02
805-531-44	\$557.02
805-531-45	\$557.02
805-531-46	\$557.02
805-531-47	\$557.02
805-531-48	\$557.02
805-531-49	\$557.02
805-531-50	\$557.02
805-531-51	\$557.02
805-531-52	\$557.02
805-531-53	\$557.02
805-531-54	\$557.02
805-531-55	\$557.02
805-541-01	\$557.02
805-541-02	\$557.02
805-541-03	\$557.02
805-541-04	\$557.02
805-541-05	\$557.02
805-541-06	\$557.02
805-541-07	\$557.02
805-541-08	\$557.02
805-541-09	\$557.02
805-541-10	\$557.02
805-541-11	\$557.02
805-541-12	\$557.02
805-541-13	\$557.02
805-541-14	\$557.02
805-541-15	\$557.02
805-541-16	\$557.02
805-541-17	\$557.02
805-541-18	\$557.02
805-541-19	\$557.02
805-541-20	\$557.02
805-541-21	\$557.02
805-541-22	\$557.02
805-541-23	\$557.02
805-541-24	\$557.02
805-541-25	\$557.02
805-541-26	\$557.02
805-541-27	\$557.02
805-541-28	\$557.02
805-541-29	\$557.02
805-541-30	\$557.02
805-541-31	\$557.02
805-541-32	\$557.02
805-541-33	\$557.02
805-541-34	\$557.02

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
805-541-35	\$557.02
805-541-36	\$557.02
805-541-37	\$557.02
805-541-38	\$557.02
805-541-39	\$557.02
805-541-40	\$557.02
805-541-41	\$557.02
805-541-42	\$557.02
805-541-43	\$557.02
805-541-44	\$557.02
806-061-01	\$407.05
806-061-02	\$407.05
806-061-03	\$407.05
806-061-04	\$407.05
806-061-05	\$407.05
806-061-06	\$407.05
806-061-07	\$407.05
806-061-08	\$407.05
806-061-09	\$407.05
806-061-10	\$407.05
806-061-11	\$407.05
806-061-12	\$407.05
806-061-13	\$407.05
806-061-14	\$407.05
806-061-15	\$428.47
806-061-16	\$428.47
806-061-17	\$407.05
806-061-18	\$407.05
806-061-19	\$407.05
806-061-20	\$407.05
806-061-21	\$407.05
806-061-22	\$407.05
806-061-23	\$428.47
806-061-24	\$407.05
806-061-25	\$407.05
806-061-26	\$407.05
806-061-27	\$407.05
806-061-28	\$407.05
806-061-29	\$407.05
806-061-30	\$407.05
806-061-31	\$407.05
806-061-32	\$407.05
806-061-33	\$3,342.06
806-062-01	\$407.05
806-062-02	\$407.05
806-062-03	\$407.05
806-062-04	\$407.05
806-062-05	\$407.05

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
806-062-06	\$407.05
806-062-07	\$428.47
806-062-08	\$407.05
806-062-09	\$407.05
806-062-10	\$407.05
806-062-11	\$407.05
806-062-12	\$407.05
806-062-13	\$407.05
806-062-14	\$407.05
806-062-15	\$407.05
806-062-16	\$407.05
806-063-01	\$407.05
806-063-02	\$407.05
806-063-03	\$407.05
806-063-04	\$407.05
806-063-05	\$407.05
806-063-06	\$407.05
806-063-07	\$407.05
806-063-08	\$407.05
806-063-09	\$407.05
806-063-10	\$407.05
806-063-11	\$407.05
806-063-12	\$407.05
806-063-13	\$407.05
806-064-01	\$407.05
806-064-02	\$407.05
806-064-03	\$407.05
806-064-04	\$407.05
806-064-05	\$407.05
806-064-06	\$407.05
806-064-07	\$407.05
806-064-08	\$407.05
806-064-09	\$407.05
806-064-10	\$407.05
806-064-11	\$407.05
806-064-12	\$407.05
806-064-13	\$407.05
806-064-14	\$407.05
806-064-15	\$407.05
806-064-16	\$407.05
806-071-01	\$428.47
806-071-02	\$428.47
806-071-03	\$428.47
806-071-04	\$407.05
806-071-05	\$407.05
806-071-06	\$428.47
806-071-07	\$407.05
806-071-08	\$407.05



## Exhibit C

## CFD No. 94-1 of the Capistrano Unified School District

<u>Assessor's Parcel Number</u>	<u>FY 2012-2013 Special Tax</u>
806-071-09	\$428.47
806-071-10	\$407.05
806-071-11	\$428.47
806-071-12	\$407.05
806-071-13	\$407.05
806-071-15	\$428.47
806-071-16	\$407.05
806-071-17	\$407.05
806-071-18	\$428.47
806-071-19	\$407.05
806-071-20	\$428.47
806-071-21	\$407.05
806-071-22	\$407.05
806-071-23	\$428.47
806-072-01	\$407.05
806-072-02	\$428.47
806-072-03	\$407.05
806-072-04	\$407.05
806-072-05	\$428.47
806-072-06	\$407.05
806-072-07	\$428.47
806-072-08	\$407.05
806-072-09	\$428.47
806-072-10	\$407.05
806-072-11	\$407.05
806-072-12	\$407.05
806-072-13	\$428.47
806-072-14	\$428.47
806-072-15	\$428.47
806-072-16	\$407.05
806-072-17	\$428.47
806-072-18	\$407.05
806-072-19	\$428.47
806-072-20	\$407.05
806-072-21	\$407.05
806-072-22	\$428.47
806-073-01	\$407.05
806-073-02	\$407.05
806-073-03	\$407.05
806-073-04	\$428.47
806-073-05	\$407.05
806-073-06	\$407.05
806-073-07	\$428.47
806-073-08	\$407.05
806-073-09	\$407.05
806-073-10	\$428.47
806-073-11	\$407.05
806-073-12	\$428.47

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
806-073-14	\$407.05
806-073-15	\$407.05
806-073-16	\$428.47
806-073-17	\$407.05
806-073-18	\$407.05
806-073-19	\$428.47
806-073-20	\$407.05
806-073-21	\$428.47
806-073-22	\$407.05
806-073-23	\$407.05
806-073-24	\$428.47
806-073-25	\$407.05
806-074-01	\$428.47
806-074-02	\$407.05
806-074-03	\$428.47
806-074-04	\$407.05
806-074-05	\$428.47
806-074-06	\$407.05
806-074-07	\$428.47
806-074-08	\$407.05
806-074-09	\$428.47
806-074-10	\$407.05
806-074-11	\$407.05
806-074-12	\$407.05
806-074-13	\$428.47
806-074-14	\$407.05
806-074-15	\$428.47
806-074-16	\$407.05
806-074-17	\$428.47
806-074-18	\$407.05
806-074-19	\$428.47
806-074-20	\$407.05
806-074-21	\$428.47
806-074-22	\$407.05
806-082-01	\$428.47
806-082-02	\$557.02
806-082-03	\$557.02
806-082-04	\$428.47
806-082-05	\$557.02
806-082-06	\$557.02
806-082-07	\$428.47
806-082-08	\$557.02
806-082-09	\$557.02
806-082-10	\$557.02
806-082-11	\$557.02
806-082-12	\$557.02
806-082-13	\$428.47
806-082-14	\$557.02

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
806-082-15	\$557.02
806-082-16	\$557.02
806-082-17	\$557.02
806-082-18	\$428.47
806-082-19	\$557.02
806-082-20	\$557.02
806-082-21	\$557.02
806-082-22	\$428.47
806-082-23	\$557.02
806-082-24	\$557.02
806-082-25	\$428.47
806-083-01	\$557.02
806-083-02	\$428.47
806-083-03	\$557.02
806-083-04	\$557.02
806-083-05	\$557.02
806-083-16	\$557.02
806-083-17	\$557.02
806-083-18	\$557.02
806-083-19	\$557.02
806-083-20	\$557.02
806-083-23	\$428.47
806-083-24	\$557.02
806-083-25	\$557.02
806-083-26	\$557.02
806-083-27	\$557.02
806-084-01	\$557.02
806-084-02	\$557.02
806-084-03	\$428.47
806-084-04	\$557.02
806-084-05	\$557.02
806-084-06	\$557.02
806-084-07	\$557.02
806-084-08	\$428.47
806-084-09	\$557.02
806-084-10	\$557.02
806-084-11	\$428.47
806-084-12	\$557.02
806-084-13	\$557.02
806-084-14	\$557.02
806-084-15	\$557.02
806-084-16	\$557.02
806-084-17	\$557.02
806-084-18	\$557.02
806-084-19	\$557.02
806-084-20	\$557.02
806-084-21	\$557.02
806-084-22	\$557.02

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
806-084-23	\$557.02
806-084-24	\$557.02
806-084-25	\$557.02
806-084-26	\$557.02
806-084-27	\$557.02
806-084-28	\$557.02
806-084-29	\$557.02
806-084-30	\$428.47
806-084-31	\$557.02
806-084-32	\$557.02
806-084-33	\$557.02
806-084-34	\$557.02
806-084-35	\$557.02
806-084-36	\$557.02
806-084-37	\$557.02
806-084-38	\$428.47
806-084-39	\$428.47
806-084-40	\$557.02
806-084-41	\$557.02
806-084-42	\$557.02
806-084-43	\$557.02
806-085-01	\$557.02
806-085-02	\$557.02
806-085-03	\$557.02
806-085-04	\$557.02
806-085-05	\$557.02
806-085-06	\$557.02
806-085-07	\$557.02
806-085-08	\$557.02
806-085-09	\$557.02
806-085-10	\$557.02
806-085-11	\$557.02
806-085-12	\$557.02
806-085-13	\$557.02
806-085-14	\$557.02
806-085-15	\$557.02
806-085-16	\$557.02
806-085-17	\$557.02
806-085-18	\$557.02
806-085-19	\$557.02
806-085-20	\$557.02
806-085-21	\$557.02
806-085-22	\$557.02
806-085-23	\$557.02
806-085-24	\$557.02
806-085-25	\$557.02
806-085-26	\$557.02
806-085-27	\$557.02

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
806-085-28	\$557.02
806-085-29	\$557.02
806-085-30	\$557.02
806-085-31	\$557.02
806-085-32	\$557.02
806-085-33	\$557.02
806-085-34	\$557.02
806-085-35	\$557.02
806-085-36	\$557.02
806-085-37	\$557.02
806-085-38	\$557.02
806-085-39	\$557.02
806-085-40	\$557.02
806-085-41	\$557.02
806-085-42	\$557.02
806-085-43	\$557.02
806-085-44	\$557.02
806-085-45	\$557.02
806-085-46	\$557.02
806-085-47	\$557.02
806-085-48	\$557.02
806-085-49	\$557.02
806-085-50	\$557.02
806-085-51	\$557.02
806-085-52	\$557.02
806-085-53	\$557.02
806-085-54	\$557.02
806-085-55	\$557.02
806-085-56	\$557.02
806-085-57	\$557.02
806-085-58	\$557.02
806-085-59	\$557.02
806-085-60	\$557.02
806-085-61	\$557.02
806-086-01	\$557.02
806-086-02	\$557.02
806-086-03	\$557.02
806-086-04	\$557.02
806-086-05	\$557.02
806-086-06	\$557.02
806-086-07	\$557.02
806-086-08	\$557.02
806-086-09	\$557.02
806-086-10	\$557.02
806-086-11	\$557.02
806-086-12	\$557.02
806-086-13	\$557.02
806-086-14	\$557.02

**Exhibit C****CFD No. 94-1 of the Capistrano Unified School District**

<b><u>Assessor's Parcel Number</u></b>	<b><u>FY 2012-2013 Special Tax</u></b>
806-086-15	\$557.02
806-086-16	\$557.02
806-086-17	\$557.02
806-086-18	\$557.02
806-086-19	\$557.02
806-086-20	\$557.02
806-086-21	\$557.02
806-086-22	\$557.02
806-086-23	\$557.02
806-086-24	\$557.02
806-086-25	\$557.02
806-086-26	\$557.02
806-086-27	\$557.02
806-086-28	\$557.02
806-086-29	\$557.02
806-086-30	\$557.02
806-086-31	\$557.02
806-086-32	\$557.02
806-086-33	\$557.02
806-086-34	\$557.02
806-086-35	\$557.02
806-086-36	\$557.02
806-086-37	\$557.02
806-086-38	\$557.02
806-087-01	\$557.02
806-087-02	\$557.02
806-087-03	\$557.02
806-087-04	\$557.02
806-087-05	\$557.02
806-087-06	\$557.02
806-087-07	\$557.02
806-087-08	\$557.02
806-087-09	\$557.02
806-087-10	\$557.02
806-087-11	\$557.02
806-087-12	\$557.02
806-087-13	\$557.02
806-087-14	\$557.02
<b>Total FY 2012-2013 Special Tax Levy</b>	<b>\$325,626.00</b>
<b>Total Number of Parcels Taxed</b>	<b>710</b>